AMERICAN STATE PAPERS.

CLASS III.

FINANCE.

VOLUME V.

U. S. Congress.

AMERICAN STATE PAPERS.

DOCUMENTS,

LEGISLATIVE AND EXECUTIVE,

OF THE

CONGRESS OF THE UNITED STATES,

FROM THE

FIRST SESSION OF THE EIGHTEENTH CONGRESS TO THE FIRST SESSION OF THE TWENTIETH CONGRESS:

COMMENCING APRIL 19, 1824, AND ENDING MAY 16, 1828.

SELECTED AND EDITED, UNDER THE AUTHORITY OF CONGRESS,

BY

ASBURY DICKINS, SECRETARY OF THE SENATE,

AND

JAMES C. ALLEN, CLERK OF THE HOUSE OF REPRESENTATIVES.

ON FINANCE.

VOLUME V.

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AMERICAN STATE PAPERS.

FINANCE.

18TH CONGRESS.] No. 706. [1ST SESSION.

NINIAN EDWARDS' CHARGES OF FINANCIAL MISMANAGEMENT.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES APRIL 19, 1824.

WHEELING, VIRGINIA, *April* 6, 1824.

SIR: I have the honor to request you to present the address herewith transmitted, with its accompanying notes and documents, to the House of Representatives of the Congress of the United States.

I have the honor to be, very respectfully, sir, your most obedient servant,

NINIAN EDWARDS.

Hon. HENRY CLAY, *Speaker of the House of Representatives of the Congress of the United States.*

ADDRESS.

To the honorable the House of Representatives of the Congress of the United States:

As certain proceedings, at the last session of Congress, under the authority of the House of Representatives, and a recent report to your honorable body, by the Hon. Wm. H. Crawford, Secretary of the Treasury, seem to have been intended and are calculated to cast upon me imputations injurious to my character, which I know to be unjust, and which, I think, I can demonstrate to be so, I trust no apology can be necessary for my requesting leave to present my vindication against those imputations directly to your honorable body, in order that it may be conveyed to the nation through the same channel by which I have been assailed.

This is a right which, under similar circumstances, I should suppose, ought not to be denied to the humblest individual in the Union. In this case, it is due to the nation itself, in consideration of the station I lately held, and that which I have now the honor to hold; and, owing to the peculiar circumstances of my case, it is emphatically demanded, on my account, by every principle of honor, and every regard to justice. Nor is it unprecedented in either house of Congress, in cases which certainly had no greater claim to such indulgence.

It will be seen that I was called upon by a committee of the House of Representatives of the last session, as a witness, to testify before it; that I was subjected to an examination which has not its parallel in the records of any free country; and that, after the lapse of about twelve months, and just as I was on the eve of my departure for a foreign country, an attempt has been made to impeach my credibility, on grounds which must have been, at all times since my testimony was given, within the command of the honorable gentleman by whom they have been so *opportunely* alleged.

To refuse to permit me to repel such an attack in the manner proposed would be to overthrow the longest established precedents, and to establish in their place the odious, oppressive, unjust, and indefensible principle of allowing the credibility of a witness to be impeached, and yet denying to him the right to support it before the tribunal under whose authority he had been called on to testify.

But, independent of all considerations, in regard to myself, personally, I humbly conceive that your honorable body might well desire to receive my vindication, and every corroboration which I can give to my testimony, on *your own account*, in order to enable you the more clearly to ascertain the truth of and the more satisfactorily and correctly to decide upon statements now before you and not yet acted on.

Notwithstanding all the canting about an "A. B. plot," the ingenious attempts that have been made, and the stratagems that have been adopted by certain newspaper editors and others to mislead and deceive the public mind into a belief that the committees, appointed at the last session on that subject, had thoroughly investigated all the statements made by a writer under the signature of A. B. in regard to certain suppressed documents; and that Mr. Crawford had been "triumphantly acquitted," in relation to the whole of them, I assert, without the fear of contradiction, that it is known to your honorable body that neither of those committees extended their investigations into those statements beyond about four paragraphs, which were mere bagatelles in comparison with other letters and matters that were expressly charged, and incontestably proved, *by the documents furnished by Mr. Crawford himself*, to have been withheld contrary to the resolutions of the House which required their production.

These important statements, and the matters and things contained in my testimony, have neither been investigated by any committee nor acted on by the House; and if my testimony had been, it is now revived by Mr. Crawford himself; and, surely, if it be competent to him to attack it, it cannot be fair or just to withhold from me the equal right of defending and supporting it.

By referring to the resolution of the House (note 1) under which the second committee of investigation was appointed, and to my examination by that committee, (2,) it will be seen that the latter fully merits the character I have given to it; that it was wholly unauthorized by any powers delegated to the committee, and that it evinced a far greater disposition to implicate me in some kind of censure, in regard to the public deposits in the Bank of Edwardsville, than to investigate the conduct of Mr. Crawford, or to inquire into those subjects for which the committee had been professedly appointed. Whatever may be thought by those who may be at the trouble to examine the list of interrogatories that were put to me, as to the source from whence they originated, none can read some of the following statements and documents without being convinced that a very small portion of candor would have rendered a part, at least, of those interrogatories unnecessary and useless, even in the opinion of the committee itself.(3)

Whatever may have been my agency in procuring the Bank of Edwardsville to be made a depository of public money, it had nothing to do in originating the great system adopted by Mr. Crawford, employing the local banks, and, in several instances, in direct violation of law, by allowing them a permanent deposit of nine hundred thousand dollars, equal to a salary of $54,000 per annum, for receiving and transmitting the public money, which the Bank of the United States was bound to do without compensation, and would have done without those immense losses to the public which must inevitably result from the adoption of a plan so contrary to the letter and spirit of the bank charter, and to the avowed intentions and objects of Congress in granting it.

The effect of my application to have the Bank of Edwardsville made a depository of public money, was merely to have deposits made there that otherwise would have been made in the Bank of Missouri, which previously had been authorized to receive the public moneys collected by the two Receivers in Illinois, who alone were directed to make their deposits in the Bank of Edwardsville. My agency in this transaction, therefore, did not prevent the depositing of a cent in the Bank of the United States; and your honorable body may well judge whether the public interest could have been much jeopardized by the change I recommended from the following statements, extracted from the documents presented to you by Mr. Crawford.

The Bank of Missouri had a capital of $210,000, of which the stockholders drew out of it, on pledges of stock, $186,335, leaving only $23,665 for the further accommodation of themselves and others. Upon this last sum, its real banking capital, it discounted and paid on over-drafts to the amount of $244,345 53. The whole amount of its discounts, including payments on over-drafts, was $430,680 43; of which sum its directors alone were responsible for $297,492 13, if, as is presumed to be the case, they were chargeable with over-drafts to the amount of $11,622 27.

To this bank Mr. Crawford allowed a permanent deposit of $150,000, equal to a salary of $9,000 per annum. He permitted the public money to accumulate in it to the amount of $726,031 90 in the course of nineteen successive months, ending with the 1st of September, 1819, without exacting those precautionary returns and statements which he himself considered essential to insure the fidelity of all the banks appointed to receive the public money; and, eventually, he received from it, in part payment of its debt, contrary to the positive injunctions of the resolution of Congress of 1816, a large amount of uncurrent notes, some of which were not worth 25 cents in the dollar.

Much as he has mystified this subject in several of his reports, and particularly in that one which is part of document 105, (in the 8th volume State Papers, 2d session 17th Congress,) in which he blends a deposit in the Bank of Missouri, of $64,613 58, with "*the* special deposits which passed through the Bank of the United States," it cannot excuse, or even successfully disguise, the flagrant impropriety of his having received at par the uncurrent notes above referred to; for, by the very document last mentioned, it appears that this deposit had been "re-transferred to the Bank of Missouri, and assumed *as cash*, in September, 1819," which was previous to the receipt of those notes. His own letter to the Cashier of the Bank of Missouri, dated March 23, 1819, and the Cashier's answer, dated June 25, 1819, (4 and 5) clearly show that no justification for receiving uncurrent paper can be derived from that circumstance. Besides, he received uncurrent notes that *were not* and *could not* have been included in that deposit; for, not to mention other cases, the notes which he received on the "Bank of Georgetown, Kentucky," were not at that time even receivable in the land offices. Nor was there ever any contract between the Bank of the United States, or the Treasury Department, with the Bank of Missouri, from which the latter could derive any right to tender or be any justification for receiving those uncurrent notes.

But, had it even been otherwise, it would not be less difficult to justify the placing of this bank upon a footing so different from that of all other similar depositories of public money.

Under all these circumstances, it would seem incredible that any injury to the public could have resulted from the change of deposit for which I applied; and the attempt to subject me to censure for the small participation which I have had in this business ought to be considered as a plain acknowledgment of the awful weight of responsibility that rests upon him whose especial duty it was *to take care of the public money.*

My responsibility, however, did not long continue; for, finding the Bank of Edwardsville, on my return from Congress, soon after it had been authorized to receive the public money, involved in some difficulties, I determined to sustain it against the dangers that then threatened it; and, after seeing it in a safe situation, to relieve myself from all kind of responsibility for that or any other bank. Accordingly, in the same year, I made a publication in several newspapers, and in two different States, of my determination to be held no longer responsible for that or any other bank. This publication can be established by a part, if not the whole, of the respective delegations now in Congress from the States of Illinois and Missouri. It was forwarded to Mr. Crawford, and I have no apprehension that he will ever deny having received it.

He had also been put upon inquiry, in regard to the Bank of Edwardsville, by a bitter philippic, in ample detail, against it, which he received from the Hon. Mr. Benton, of the Senate. This was shown to Colonel Johnson and myself, and a copy of it was transmitted to the bank, where, I suppose, it now remains.

He was fully apprised of those very difficulties of the bank which produced my determination to retire from it. They were communicated in letters from myself to Colonel Johnson, which were intended to be, and were, forwarded to Mr. Crawford. The receipt of two of them is acknowledged by his letter to

Colonel Johnson of 15th of July, 1819, in which he says: "Yours of the 28th ultimo came to hand this morning. The circumstances connected with the bank of Edwardsville, as *developed* in the two letters of Governor Edwards, submitted by you to my perusal, will receive due consideration." In the same letter he says: "With Governor Edwards I had no personal acquaintance before last winter. The opinion which I had formed of his talents and integrity, from the official correspondence which had been carried on between us, both in the War and Treasury Department, has been confirmed by personal acquaintance.

"The different subjects upon which he had occasion to ask my opinion or decision during the last session of Congress were fairly and candidly stated; his comments upon them were judicious, and it afforded me great pleasure to be able, after due examination and reflection, generally to coincide with him." The session here spoken of is the one in which I made the application in favor of the Bank of Edwardsville.

Had Mr. Crawford been as much disposed to profit by the impressive lessons of experience which he was constantly receiving as I was by those of a few months only, it might have prevented a vast accumulation of "*unavailable funds*," and have enabled him much earlier to have secured to the Bank of the United States, "in their just extent, the advantages intended to be secured to it by the charter," which he fairly promised to Congress in his report of the 10th of December, 1817, (6) and the necessity for which he seems to have been duly sensible of in another report, (vol. 8 State Papers, 2d session 17th Congress, p. 77,) in which he says: "In the winter and spring of 1819 the Bank of the United States was, in the opinion of the enlightened officer who presided over its direction, in a great degree indebted for the preservation of its credit to the forbearance of its creditors and to the support which it received from the Treasury Department. Such were my impressions of *its critical state* that I felt it my duty to accept propositions made by the Board of Directors which, under other circumstances, would have been declined. It is wonderful, therefore, that, with these impressions, he should have thought it consistent with his duty to have extended such favors as have been noticed to a single local bank, much less to the multitude that shared his patronage, and could not have existed without it.

It would be just as fair and candid to implicate me in the unjustifiable indulgence that has been extended to the Bank of Edwardsville since its failure as to endeavor to involve me in any kind of censure for its continuance as a depository of public money after the fall of 1819. At the time of its failure its resources were, I am well satisfied, more than amply sufficient to have secured its debt to the Government. But every man of common experience and observation knows that the resources of all banks in its situation must necessarily become more and more impaired, and are more liable to be misapplied. Yet, strange and incredible as it may appear, I have never heard, nor do I believe, (though I reside in the same village in which the bank is located,) that Mr. Crawford has collected one cent from it, or made any adjustment with it, or resorted to any measure to coerce the payment of its debt. He, who could find motives for an indulgence so extraordinary, and at the same time so inconsistent with and detrimental to the public interest, could not have required either my recommendation or sanction for continuing this bank a depository of public money after the fall of 1819.

I come now to the report that contains the dextrous insinuation against my credibility. So much of it as relates to this subject is in the following words, viz: "The Hon. Mr. Edwards, late a Senator from Illinois, having stated on his examination before a committee of the House, on the 13th of February, 1823, that the late Receiver of Public Moneys at Edwardsville had, on his advice, and in his presence, written a letter to the Secretary, enclosing a copy of the publication which Mr. Edwards represents himself to have made sometime in the year 1819, announcing his intention of retiring from the Directorship of the Bank at Edwardsville, and that he had advised the Receiver to withhold his deposits from the bank until he could receive further orders from the Secretary; and that the Receiver afterwards informed him that he had received A LETTER from the Secretary, directing him to continue the deposits: the Secretary deems it proper to state that no such letter from the Receiver *is to be found on the files* of the Department; that the officers employed in it have no recollection of the receipt of such a letter, and that, on an examination of the records of the Department, it appears that no ANSWER to any such letter, directing the Receiver to continue the deposits, was ever written to him by the Secretary of the Treasury."

This statement bears intrinsic evidence that it was intended to deprive me of the benefit of my justification, not voluntarily made, but drawn from me by the committee, in regard to the Bank of Edwardsville, and to subject me to the odious suspicion of having sworn falsely. Were there any doubt on this subject, it would be removed by the conduct of a distinguished individual, whom it might not be respectful to name in this communication, and who, since I left the city, has not thought it beneath his dignity to go about exhibiting the report, and expressing his opinion that it "placed me in a dilemma." He may yet find it more difficult for his patron to get rid of one of infinitely deeper interest.

Believing, as I call upon my God to witness I sincerely and confidently do, that Mr. Crawford did receive the letter mentioned in the above report, and that it is now in his possession, or has been purposely destroyed, I can but regard this attack upon my reputation as unparalleled by anything I have ever witnessed or heard of, as emanating from so respectable a source, except certain *manœuvres* and *stratagems* to fix upon a much more distinguished individual of this nation the disgraceful charges of a guilty participation in horse stealing and the passing of counterfeit money, which I have somewhere met with in the course of my reading. Malicious insinuation is the resort of a timid mind. Wilful misrepresentation denotes a wicked one.

In regard to the *time* which has been selected for making this attack upon me, it very much resembles the *management* which Mr. Crawford resorted to at the last session of Congress to defeat a certain applicant for a land office appointment. This gentleman had been before the President for many weeks; he was supported by gentlemen of the first respectability, and of different parties, in the States of Illinois, Missouri, and Tennessee. No objections to him were anticipated by himself or his friends, and none were made till the President was about to transmit his nomination to the Senate. *Then*, when a nomination could no longer be kept back by any *contrivance* whatever, and not till *then*, did Mr. Crawford exhibit his objections. The gentleman's residence was too remote, and the session of Congress too far spent, to admit of any defence or explanation from him; and thus he lost the appointment. As this case is strongly marked by certain characteristical traits, which tend to illustrate the *objects* and *design* of this *well-timed* attack upon me, I refer, for a further explanation of it, to my letter to Mr. Crawford on that subject. (7)

In the latter part of the week previous to my departure from the city, on calling to take my leave of the President, I met with Mr. Dickins, to whom, in a short conversation with him, I communicated my intention of leaving the city on the Sunday following, (one day before the date of Mr. Crawford's communication,) and but for an accidental engagement of the Secretary of State, which prevented his signing a

paper that it was necessary for me to carry to the Treasury Department till after the hours of business in that Department had elapsed, I should have departed from the city before Mr. Crawford's communication was made, and probably should not even have heard of it till after I had left the United States.

But, independently of what I stated to Mr. Dickins, my intended departure was strongly indicated by the business I was engaged in transacting in the public offices. It was generally known; and, if it had not been, it was very naturally to have been expected.

Deprived of all opportunity of defence, a victory over me might, indeed, have been easy; but surely the triumph would have been most ignoble.

By way of availing myself of further characteristical traits, I beg leave to state that an inspection of the public documents is sufficient to show that, in repeated instances, Mr. Crawford's replies to calls upon him by the House for information, &c., have been so tardy and protracted as to prevent the possibility of investigating them during the sessions in which the calls were made, and to require a great degree of charity—*possibly*, however, not more than is justly due—to resist the belief that he has been *as much* disposed to evade as to invite a scrutiny into his conduct.

Even the correspondence which accompanied the report in question, though required by a resolution of the 8th of May, 1822, to be laid before the House as early *as practicable* after the commencement of the then next succeeding session, has been delayed to so late a period of the present session as to render an investigation of it *before the first Monday in December next* impossible.

Notwithstanding all these circumstances, it may be that Mr. Crawford did not intend to take an undue advantage of my absence. He must well know with what indignant condemnation such an attempt would be denounced by every magnanimous and generous bosom. What surprises me most is, that a just apprehension of so degrading a suspicion had not induced him to have exhibited his insinuation *a little sooner*, or to have declined it altogether. But whatever may have been his intentions, I could not have been more disadvantageously affected by any *contrivance* or *stratagem* that he could have adopted to deprive me of a fair opportunity of defence.

Scarcely convalescent from a long indisposition, exhausted with the fatigue of travelling, and required to proceed on my journey with all convenient despatch, I must leave him unanswered or content myself with such a defence as, with all these disadvantages, a very short time of necessary delay on my journey may enable me hastily to present. But what I regard with the most concern is, that writing as I must do, without having it in my power to refer to and re-examine certain documents, I shall not be able to avail myself of some important circumstances which they would establish, and may be betrayed into some slight inaccuracies to which all men are liable who have to trust to memory alone. I promise, however, to be more accurate than Mr. Crawford has been in cases in which he had before him every means of being entirely so.

Having endeavored to establish my right to make my defence before your honorable body, and taking it for granted that a request so reasonable, under all the circumstances that have been mentioned, will not be denied me, I presume I shall be indulged in every legitimate right of defence that belongs to my case.

Among these it will scarcely be denied that I have a right,

1st. To corroborate my own testimony.

2d. To show, by any means in my power, that the statements made against me are inconclusive; and particularly, to avail myself of any circumstance that is presented by the documents in the case in which I was called on to testify, for the purpose of invalidating those statements. And

3d. Directly to impeach the credibility of those who have assailed mine.

The latter I shall probably waive; for though I have at all times felt myself at liberty to animadvert upon Mr. Crawford's official conduct, and to defend my own, both of which he has found me prompt to do in cases that never yet have met the public eye, yet, I never have, intentionally, treated him with the slightest indecorum or a want of that respect that is due to his station. (8) Respect for your honorable body would, of itself, be sufficient to induce me to abstain from the language of passion or abusive vituperation before you. Respect for myself would prevent me from using it anywhere else. I cheerfully leave that resource to bullies, political tools, mercenary hirelings, and those who, conscious of their inability to defend their own conduct, can find no better means of diverting public attention from themselves to others. I shall nevertheless freely urge and insist on such facts as I know to be true, disclaiming, however, any other construction of them than the most innocent of which they are susceptible. If I shall point out palpable omissions and violations of duty, or show that letters which ought to have been communicated to the House have been suppressed, and that various misstatements have been officially made, I shall attribute them to nothing more than forgetfulness, inattention, inadvertence, or some erroneous but innocent views of the subject.

This will be sufficient to show that the negative statements of Mr. Crawford and "the officers employed in the Treasury Department" ought not to prevail against my positive statement on oath. If others should suppose this forbearance on my part a little too fastidious, and that the cases which I shall exhibit are evincive of intentions less innocent, let it be remembered that their views of the subject would unquestionably render the case the stronger in my favor. With these preliminary remarks I proceed to my defence against this mal-apropos statement of Mr. Crawford.

It will be recollected that I was not a volunteer in giving my testimony before the committee, and I can conceive of no motive which could be supposed by any but a most depraved mind, misled by its own wicked operations, to have influenced me to make an uncandid statement. As to my responsibility, in consequence of having applied to Mr. Crawford to cause certain deposits to be made in the Bank of Edwardsville, in preference to that of Missouri, surely I have shown that enough was known about the latter bank at the time my testimony was given to have freed me from all apprehensions in regard to any responsibility that I had imposed upon myself, even if I had not withdrawn, as already stated, from the "Directorship" of the former. But Mr. Crawford does not deny that he received my publication; and even if he had not received it, it having been made in two different States, and he having been, as I have shown, put upon inquiry in regard to that bank, and informed of the difficulties it had had to encounter, I certainly might rely upon the notoriety of my acts in this respect with a much better grace than he relies upon a supposed notoriety of his repeated but unpublished omissions to comply with the most positive legal injunctions, as an excuse for those omissions, which he does in his letter of the 24th of February, 1823, to the chairman of the Committee of Investigation; and in which he also seems almost to insist that his violation of his duty was equivalent to a fulfilment of it.

It could have been no object with me to have established an additional suppression upon him; for, if

time do not fail me, it will be seen before I am done with this subject that I had in my possession proof, whose credibility could not be questioned, of his having suppressed, in a variety of other instances, letters enough, of a much more important character and delicate bearing, for any purpose that the utmost malignity could have contemplated *as possible* to be effected by such means. (9)

The amount of my statement before the committee, as well as I can now recollect it, (not having it in my power to refer to it for examination,) but which will be supplied at Washington, is—

1st. That, for the reasons therein mentioned, I made a publication of my intention to retire from the "Directorship" of the Bank of Edwardsville.

2d. That I advised the Receiver of Public Money at that place to withhold his deposits from the bank till he could receive further orders from the Secretary of the Treasury.

3d. That the Receiver did write to the Secretary on the subject, enclosing my publication, &c.

4th. That the former afterwards informed me that he had received A LETTER from the latter, directing him to continue the deposits.

Now, it is not denied, and dare not be, that I did make the publication alluded to; and this I could not have done, for the reasons that influenced me, consistently with the known friendship and intimacy that then subsisted between the Receiver and myself, without giving him the advice mentioned in the 2d part of the above statement. But that I did give that advice is much more strongly corroborated by the fact that the Receiver *did actually withhold the deposits*, and Mr. Crawford knows it. This might be established by the monthly returns of both the Receiver and the bank. But these are in the possession of Mr. Crawford. I, however, felicitate myself upon being able to satisfy your honorable body of the fact by documents that have been furnished by himself, but which, thank God, are now out of his power.

By his report of the 27th February, 1823, (8th volume State Papers, 2d session 17th Congress, pages 31, 33, and 35,) it will be seen that the amount of deposit stated to have been in the Bank of Edwardsville to the credit of the Treasurer, was—

At the end of the 2d quarter of 1819	$45,560 68
At the end of the 3d quarter of 1819	45,475 04
At the end of the 4th quarter of 1819	53,191 59

The two first of these statements are presumed to be correct, or nearly so. The latter is entirely otherwise, as I will prove to your satisfaction, if there is any kind of confidence to be reposed in previous statements exhibited to you by Mr. Crawford. Had it been *intended* to disguise the fact of the Receiver having withheld the deposits, as above stated, and to give some semblance of plausibility to the recent insinuation against myself, nothing could have been more ingeniously, or more disingenuously, *contrived* for these purposes than this last statement. If it had been truly stated that, instead of $53,191 59, the real amount in deposit at the end of the fourth quarter was $98,191 59½, the contrast between this sum and the amount of the previous deposits might have afforded some corroboration to my statement before the committee. But this, subsequent events have proved, it was intended to question. I will, however, make the case too plain for doubt.

By the report last referred to, it appears that the amount of deposit in the Bank of Edwardsville, to the credit of the Treasurer, on the last days of June and September, was a little upwards of $45,000.

By Mr. Crawford's previous report of the 27th April, 1822, (in which is an ingenious *contrivance* of placing December before November,) it is shown by the bank returns themselves that on the 30th November, 1819, the amount of deposit was $45,475 04½, and that, on the last day of the succeeding month, (the end of the 4th quarter of 1819,) it was $98,191 59½, (10,) and not $53,191 59, as subsequently reported from the Treasury Department.

From the correspondence between the several amounts of deposit in the bank on the last days of June, September, and November, and the difference between them and that of the last day of December in the same year, no one can doubt that the Receiver at Edwardsville *did actually withhold the deposits* as above suggested; unless it can be believed that he did, in one single month, distinguished by no particular circumstances, receive to the amount of $52,716 55, equal to the rate of $692,598 60 per annum.

Let us then inquire a little into the probability of his having written to Mr. Crawford, or, rather, into the great improbability of his not having done so.

This gentleman united in himself the office of Receiver and President of the Bank of Edwardsville. As Receiver, he had positive orders to make his deposits in that bank, and was bound to make monthly returns of his accounts to the Secretary of the Treasury. As President, it was his duty to have monthly returns of the state of the bank, and the amount of public deposits therein, regularly transmitted to the Secretary. Is it then to be believed that he should have withheld the deposits, contrary to his orders, without having given to Mr. Crawford some reason, either as Receiver or President, for his having done so? And if he had failed to perform this duty, is it credible that Mr. Crawford would have been so negligent and inattentive to *his* duty, and so regardless of the public interest, as not to have called him to an account for such conduct?

But if further confirmation of the letter's having been written, and received by Mr. Crawford too, were wanting, strong presumptions in favor of both may be derived from the very guarded and characteristic artifice by which he would seem equally to deny the receipt of the letter, and that any instructions had been given to the Receiver to continue to make the deposits. Let it be observed that my statement, as quoted by Mr. Crawford, is "that the Receiver informed me he had received a LETTER from the Secretary directing him to continue the deposits." Mr. Crawford does not deny that such directions were given; but he says "it appears that *no* ANSWER *to such letter*, directing the Receiver to continue the deposits, was ever written," &c. From this peculiar manner of denial, I can but infer that, not being willing from some cause or other to admit the receipt of the letter, Mr. Crawford *contrived* to give the directions under some other form or pretext than that of a direct ANSWER to it. But that such directions were given I cannot doubt, though I have nothing to rely upon for this opinion but the Receiver's word for the fact. If Mr. Crawford did not write to him specially on the subject of his having withheld the deposits, it can only be satisfactorily accounted for on the supposition that he (Mr. Crawford) did, in some form or other, give such directions as he supposed would produce the proper corrective.

Another fact in confirmation of my statement is, that one of the two Receivers who had been directed to make their deposits in the Bank of Edwardsville was ordered to make his elsewhere; but under what pretext I do not know, nor do I recollect ever to have heard; probably, however, under some one equally calculated to disguise the real motive, as the giving of directions without acknowledging the receipt of the letter that produced them.

It will not, I persuade myself, be considered a trifling corroboration of my statement that it was not made to the committee for the first time, but that, in a private correspondence between Mr. Crawford and myself, more than twelve months before my examination by the committee, I had asserted the same facts substantially to himself.

In my letter to him of the 9th February, 1822, (which I would not venture to refer to if I had not his answer to it,) I say "I beg leave most respectfully to suggest that it would be but an act of justice to me to present my publication of 1819, in which I declared I would be no longer responsible for the bank [of Edwardsville] in any way whatever. This publication was contained in the St. Louis Enquirer, which I believe you took at that time. It was also contained in a paper which I forwarded to you myself. *And it was enclosed and referred to in a letter from Colonel Stephenson (the President of the bank) [and the Receiver also] to you, which letter, he informed me, had been answered.* Since the fall of 1819 my connexion with that bank has entirely ceased, except that I am a stockholder in it, without, however, ever having borrowed one cent from it."

In my letter to Mr. Crawford of February 14, 1822, I say to him: "I must, however, say, sir, that, as the information in the Treasury Department relative to my original recommendation of the Bank of Edwardsville has, for some time past, been distinctly understood, and freely used at this place, [Washington,] I can but consider it somewhat unfortunate for me that *other communications in the Department*, which ought to have terminated all responsibility on my part, have not been equally known. That I was the cause of the deposits being made there, in the first instance, I freely acknowledge; but that I unequivocally declared I would not be held responsible for that, or any other bank, in any way whatever, after the fall of 1819; that *you were notified thereof in due time;* that the deposits had not been continued there, in consequence of my recommendation, since that period; and that the bank was then in a good situation I may, I think, according to my present impressions, fairly insist upon. And if so, the partial information now in circulation at this place is not calculated to do me that justice which, I hope, I have a right to expect from your magnanimity. It would, therefore, afford me great pleasure, I assure you, sir, that the whole of my conduct in relation to that business should be so fully known as to be no longer misunderstood."

The first of these letters was written five days before his report of the 14th February, 1822. The second bears the same date of the latter. They must both, therefore, have been written before any charge of suppression had been made or suggested.

Had the existence of the Receiver's letter been denied, or the slightest intimation of questioning it been given at the time it was thus asserted, I could, and would, have proved every fact contained in my statement in regard to it by that gentleman himself. But he is now dead. Mr. Crawford knew this before he made the report in question; and dead men cannot contradict living ones.

No one can read the interrogatories that were put to me by the committee and believe that Mr. Crawford was not well informed of my testimony before the date of his letter to the chairman of the same committee, which was eleven days later than my examination. From the nature of the inquiries which he was then called upon to answer, they afforded as suitable an occasion as the one he has selected for questioning my credibility. Why, then, has he so long postponed it? One thing is certain, it never could have been undertaken with greater hopes of success than when it was supposed I should have no opportunity of defending myself.

I will now submit to your honorable body a few remarks, to show that the negative statements of Mr. Crawford and his "officers of the Treasury Department," however confidently relied upon by him for my total overthrow, are too inconclusive for his purpose.

You have been informed by him that, previous to the calls for his correspondence with the local banks which were made the depositories of public money, it had been usual to refer all such calls to Mr. Jones, his chief clerk, but that in these cases *another clerk* had been selected to collect the letters, &c., which were called for. Why this change was made at that particular juncture (being wholly unaccounted for by Mr. Crawford,) is left to conjecture. Was Mr. Jones incompetent to the discharge of this duty? The very station he holds in the Department forbids such a supposition. Had he proved himself unworthy of confidence? If so he could not have retained his station, and such is acknowledged to be his stern, unyielding, inflexible integrity, that no one could have supposed him capable of a subserviency in any *unfair purpose.* I confess I regret the change was made, for, had it not been, I cannot resist the belief that I should have been spared much of the labor of this vindication. But, without yielding to unavailing regrets, I must be content to take things as I find them. I, therefore, proceed to examine the testimony that is offered against me.

This is, substantially, 1. That no such letter from the Receiver [as that mentioned in my examination] is to be found in the files of the Department. 2. That the officers employed in it have no recollection of the receipt of such a letter. And 3. That the records of the Department do not show that it was answered.

Supposing it to be true that this letter cannot be found "in the files of the Department," it by no means proves that it was not received by Mr. Crawford.

This is not the first occasion on which I have had to regret that a letter received by him could not be found when it became necessary for my defence.

Finding myself grossly misrepresented in relation to a letter I had written to him, and being determined to vindicate myself against the insinuations that were predicated upon it, I wrote to him on the 5th January, 1821, requesting a copy of it. In his reply, dated January 10, 1821, he says, "the letter which you have described in yours of the 5th instant has been sought for in vain. Mr. Jones states that, according to the best of his recollection, he considered it not of a description to go on the files, and that, consequently, it was not filed. If his recollection is correct, it accounts for the absence of the letter from the files, and for its being lost or mislaid." My letter being thus disposed of, Mr. Crawford, in his answer, impliedly repeated one of the insinuations above referred to. This was promptly repelled by me, and since then I have heard no more on that subject.

From this case alone it might not be unreasonable to presume that some similar disposition may have been made of the letter now in question. But, with every motive to make such an assertion, Mr. Crawford has not ventured to say he did not receive this letter. It will not be difficult to show that other letters of infinitely more importance have been received by him, about which it might be truly said "no such letters are to be found in the files of the Department." He has sometimes another depository for them, in which the letter mentioned in my examination may also have been placed. It may have been addressed to him "without the addition of Secretary of the Treasury;" which we have seen gravely

insisted on, as giving him a right to consider any letter as a "private paper," though exclusively relating to matters of official duty. Or he may have "considered it not of a description to go on the files;" and thus may "its absence from the files," or "its being lost or mislaid," be very naturally accounted for, according to the *practices* of the Department.

The probability of this supposition is greatly strengthened by the following case:

Between 1816 and the 31st of December, 1819, he received important communications on the subject of the illicit introduction of a large number of African slaves into the United States which strongly implicated one of his particular friends. By a resolution of the House of Representatives, of the last mentioned date, he was directed to lay before the House copies of such communications as he had received since 1816, and *such information as he possessed* in relation to the illicit introduction of slaves into the United States. But, notwithstanding this positive call upon him, I assert (and I challenge investigation) that he did withhold letters and information upon this subject, implicating his friend, which ought to have been communicated to the House, and some of which he did not even permit "to go on the files of the Department." Of course, it might be very truly said of them that "no such letters are to be found on the files of the Department, and that the officers employed in it have no recollection of the receipt of them;" for, having been deposited in his own private bureau, those officers could have no means of ascertaining the fact, and the very motives for withholding them from the files would render fruitless all attempts to find "*answers*" to them by an examination of the records of the Department." And yet there is no doubt of their having been received, and the strongest probability that they were answered also. If the authority of the House of Representatives was not sufficient to obtain their production, the non-production of the letter of the Receiver at Edwardsville ought not to excite a moment's surprise.

But it also appears that he and his "officers of the Treasury Department" have not been able to find a great number of other letters, and even some of his own official ones, when required by other calls of the House; or if they could have been found they were suppressed. Of this the documents furnished by himself afford both abundant and conclusive proof. Many instances might be stated. For the sake of brevity I will allude to a few of them only.

Several cases of this kind are presented by the correspondence with the Bank of Huntsville. I will refer to but one of them. This is too conclusive for any artifice to elude it, and it requires but a bare inspection of the documents themselves to be convinced of it.

In his letter, L No. 7, to the President of the Bank of Huntsville, dated July 30, 1819, he says: "You will perceive by the contents of MY LETTER OF THE 9TH INSTANT that the failure of the Nashville Bank and its offices was *at that time* known to this Department. It was *then* foreseen that the Bank of Huntsville could not fail to be injuriously affected by that event, and by others of a similar nature, which were *then* anticipated. * * * The reasons stated in MY LETTER OF THE 9TH INSTANT in favor of the prompt adoption by the bank of the measures necessary *to the transfer of the public money* in the possession of the bank, beyond the permanent deposit, remain unimpaired."

This *letter, of the 9th July*, 1819, is also referred to in letter L No. 8, from the President of the Bank of Huntsville, dated September, 1819. Yet this same LETTER OF THE 9TH INSTANT, whose "relevancy to the subject-matter of the call" admits of no question, "was not to be found on the files of the Department," or it was purposely suppressed, for it has not been communicated.

By an examination of the documents No. 66 and No. 119, it will be seen that more than half the correspondence with the Bank of Missouri, though called for by a resolution of the House, had been suppressed. The importance and very delicate import of a few of these letters will be noticed presently, in connexion with another subject.

But, though there were two calls in this case, either of which rendered it the duty of Mr. Crawford to have transmitted *all* the correspondence; and though, in answering the second call, he expressly stated that he *had* transmitted *all* the correspondence required by the resolution, except two letters from the Receiver at St. Louis, which were of a "confidential nature," yet your honorable body will find very strong reasons to doubt the correctness of this statement; and I shall be much surprised if the third call, with which he has so tardily complied, has been sufficient to draw from him *all* the correspondence, even with the Bank of Missouri. The omission of letters addressed to the Department might be accounted for on the supposition that they might have miscarried. But this is a casualty to which the letters, or copies of letters of the Secretary himself, which should always remain in the Department, are not liable. They may, however, sometimes disappear, as the letter of the Receiver at Edwardsville seems to have done. If not, it will be difficult to account for the absence of a letter of the 30th July, 1819, which is presumed to have been addressed by Mr. Crawford to the Bank of Missouri, upon the authority of a report of a committee of the Legislature of Missouri at its session in 1822.

This was a committee appointed to examine into the concerns of the Bank of Missouri. Mr. Crawford's letters to that bank were submitted to the inspection of the committee, and the report, which I have the honor herewith to transmit, (11,) contains extracts from several of them, among which is one from his letter of the 30th of July, 1819, of which enough appears to prove that it was embraced by the call, and ought to have been communicated, unless, indeed, it is a mere fabrication by the committee, for which no imaginable motive can be perceived.

I have no time to dwell upon several curious particulars that are disclosed by this report. I beg leave, however, to refer your honorable body to the contract with the Bank of Missouri as therein set forth. An inspection of it will enable you to decide at once whether it is correctly represented in Mr. Crawford's report of it; and whether he had a right to withdraw any part of the permanent deposit, under any pretence whatever, before the expiration of six months "after it ceased to be employed to receive the public moneys."

In regard to the letters that have been alluded to, I will barely remark that if so many of them, actually belonging to the Department, could not be found on "its files," it will not be strange if it shall hereafter appear that the letter of the Receiver at Edwardsville has been overlooked; or, if the former were purposely suppressed, there is nothing improbable in the belief that the latter has shared the same fate.

But this letter may have been received by Mr. Crawford and he may have forgotten it.

This, I presume, I may fairly demonstrate, by showing that his memory has been extremely treacherous in other instances, of far greater consequence. For this purpose I beg leave, in the first place, to call the attention of your honorable body to *his* oath before the committee.

Regardless of the salutary admonitions of the proverb "of the glass windows," he has treated my

oath somewhat freely, and he can have no reasonable cause to complain if *his own* shall undergo a slight investigation.

On *his* examination before the committee he says: "*I never sanctioned the omission of* ANY PART *of the correspondence.*"

Now let us hear Mr. Dickins, his *confidential* Clerk. On the examination of this gentleman before the same committee he says: "It is the general direction of the Secretary, when information is called for, to give *everything* that relates to the subject. When the call was made, I looked over *all* the papers, *filed* and *unfiled*, relating to the subject. The papers, after selected, are laid before the Secretary; and *in this case* he directed me to collect *everything* in the office relating to the subject. *They* were selected and *submitted to his inspection.* In this case, from the urgency of it, I took the *originals and rough drafts.* The papers remained some time before the Secretary, while he was making the report, after I gave them to him, and before *he* communicated to the House."

Let it be recollected that Mr. Dickins is one of Mr. Crawford's witnesses against me, and enjoys his highest confidence. Now, if this gentleman swears the truth, I would ask how it could have happened that so many letters of the correspondence with the Banks of Huntsville and Missouri alone were suppressed without Mr. Crawford's *sanction?*

The document No. 119, before referred to, most indisputably proves that upwards of twenty letters of the correspondence with the latter bank were suppressed on the first call for them, and that these very letters were "*in the office.*" If, then, Mr. Dickins did collect and lay before Mr. Crawford "*all* the papers, *filed and unfiled*, relating to the subject," which he was so strictly ordered to do, and swears he did, by whom could the suppression of so great a portion of the correspondence with the Bank of Missouri have been effected? If not by Mr. Crawford, his own statement shows that it *must have been done* by Mr. Dickins. To permit so flagrant a breach of trust and confidence to pass with impunity is *to sanction it.* If this suppression escaped Mr. Crawford's notice *when* he answered the first call for those letters, he *could not* have been ignorant of it *when* he shortly afterwards complied with the second call by transmitting *the very letters* that had been suppressed. Yet we have never heard that Mr. Dickins has been punished in any manner whatever; and from the relation in which these gentlemen stand to each other, it cannot be presumed that he has been even blamed.

Again: Mr. Crawford, in his testimony, says: "It is usual when resolutions require information which the records or files of the office afford to send copies; but when there is a press of business the ORIGINALS are sometimes sent, *as in the present case.*"

Thus it appears from the oaths of these two gentlemen that Mr. Dickins delivered *all* the "orginals and rough drafts" to Mr. Crawford, and that the latter sent *them all* to the House. No one, therefore, could reasonably expect to find COPIES among them. Yet, upon an examination of the correspondence with the Huntsville Bank alone, it will be found that about one-third of the pages it occupies, and more than that proportion of the letters, are given as EXTRACTS. These, surely, cannot be ORIGINALS, unless Mr. Crawford and the President of the Bank of Huntsville were in the habit of sending EXTRACTS of their own letters to each other—a novelty that can scarcely be believed to have occurred.

But, besides the striking variance between Mr. Crawford's statement of having sent the *originals* to the House, and the fact of this case, the transformation of those *originals* into *extracts* requires explanation, at least. It is difficult to conjecture any motive for sending these *extracts* instead of the *originals*, unless it was for the purpose of *omitting* and withholding something which the latter contained; and if Mr. Crawford "*never* sanctioned the *omission* of ANY PART of the correspondence," by whom, and with what motives, could these *extracts* have been made and foisted into the place of the *originals?*

It cannot be too much to say that there appears to have been considerable forgetfulness in some part of this affair.

Mr. Crawford must also have forgotten the resolution of 1816, when, in direct violation of its positive injunctions, he received from certain local banks, in discharge of their debts to the United States, and at par, the large amount of uncurrent notes, which, in his report, he admits he did receive from them.

But his memory must have been much more unfortunately treacherous to him in two other particulars relating to this business, for I shall show that he has made two palpable and important *misstatements* in regard to it.

Being called on by a resolution of the House of Representatives to state the amount of uncurrent paper which he received from the local banks that had been made depositories of public money received from the sale of public lands, he admits the receipt of a large amount from the Banks of Edwardsville, Missouri, and Tombeckbee. But as *an excuse* for his conduct, he represents those notes to have been deposited in these banks "before the date of their contracts," under which they agreed to account for the public deposits as specie.

This I do most unequivocally and positively aver to be *a misrepresentation* and an indefensible apology, and your honorable body cannot fail to be convinced of it by adverting to the contracts themselves. I will refer to only one of them at present. The very first article of the contract with the Bank of Edwardsville, under which it received the first cent of public deposits, is in the following words, viz: "1st. That the public moneys shall be entered to the credit of the Treasurer *as cash*," which may be seen in document No. 66, letter G Nos. 1 and 2.

But for his own opinion upon the subject, even in a case where there had been no express stipulation "to pay cash," I refer your honorable body to his letter, L No. 1, to the President of the Bank of Huntsville, dated January 11, 1818, where it will be found that he says: "In making the Planters and Merchants' Bank of Huntsville a place of deposit, at its particular solicitation, it was expected that the transfer of the funds which it undertook to make would be effected in funds that circulated at par at the place where the transfer was directed. As the Receiver had been directed to receive the bills on no banks which did not discharge them in specie upon demand, it was expected that the bank would be answerable for the amount deposited in specie, or in bills which would be received as specie, at the place to which the money should be directed to be transferred, unless it should state the contrary."

But this is not the worst case; he has, in the same report, misstated the amount of uncurrent notes which he did receive from those banks, *making it much less than it actually was;* and some of the *suppressed* letters in the correspondence with the Bank of Missouri will prove it.

This statement, no doubt, will surprise and astonish your honorable body; but you will not long regard it as a proof of temerity. I shall, however, content myself with barely stating enough to carry resistless conviction to your own minds of the truth of it. None shall doubt who will either read or hear the testimony exhibited to you by Mr. Crawford himself.

The suppressed letters B No. 13, from the President of the Bank of Missouri, dated October 11, 1819, and B No. 19, from Thomas Reddick, agent of that bank, dated February 18, 1820, taken in connexion with Mr. Crawford's settlement with the said agent, will prove that the sum of $1,175 which he (Mr. Crawford) received from that bank, though artfully stated so as to disguise the fact, was composed of $290 of notes on the Franklin Bank of Alexandria, and $885 on the Mechanics' Bank of Alexandria.

His own suppressed letter, B No. 7, dated May 29, 1819, contains a notification to the Bank of Missouri of the failure of the former of these banks. And a friend has furnished me with the following extract from the files of the National Intelligencer in regard to the latter, viz: "August 28, 1819. The Mechanics' Bank of Alexandria does not redeem its notes in specie, and its notes no longer pass here currently."

The suppressed letter, B No. 25, from himself to the President of the Bank of Missouri, dated November 14, 1820, and the President's answer, B No. 26, dated December 12, 1820, will show that he received from that bank $40,156 in notes on the Bank of Tennessee, and *its branches*, which were deposited in the Branch of the United States Bank at Louisville, on the 21st May, 1820, to meet the Treasurer's draft.

A report from Luke Lea, Pension Agent at Knoxville, to J. L. Edwards, of the Pension Office, dated January 27, 1823, shows that these notes were "*mostly on the branches of the Knoxville Bank.*"

I have in my possession proof that those branches stopped payment in the summer of 1819, but I deem it unnecessary to exhibit it, as every member of the delegation in Congress from Tennessee, as well as other members of Congress, must know that they had failed to redeem their notes in specie long before the notes in question were received by Mr. Crawford. It is only necessary to add that none of these notes are included in the amount of uncurrent notes reported by Mr. Crawford.

Now, though the probability that these misstatements were innocently made is somewhat weakened by the suppression of the letters that would have detected their inaccuracies, I do not deem it necessary to insist that they prove anything more than a greater degree of forgetfulness and inadvertence, than to have forgot or overlooked such a trifling affair as the letter mentioned in my examination. If they were intentional, it would prove the statement made against me so much the less entitled to credit.

In making deposits in the local banks of Louisville, Cincinnati, Chilicothe, and the District of Columbia, (in all of which places branches of the Bank of the United States were established,) and, in some instances, continuing those deposits for years in succession, without making any report thereof to Congress, Mr. Crawford must have forgot, *for a very long time* indeed, and on a great variety of occasions, both the letter and intention of the following section in the law establishing the Bank of the United States, viz:

"*Be it enacted, &c.*, That the deposits of the money of the United States in places in which the said bank or branches thereof may be established shall be made in said bank or branches thereof unless the Secretary of the Treasury shall, at any time, otherwise order and direct; in which case the Secretary of the Treasury *shall immediately* lay before Congress, if in session, and if not, *immediately after the commencement of the next session*, the reasons of such order or direction."

Indeed, I am under the impression that notwithstanding his compliance with the above requisition on the 10th December, 1817, which proved that it was then fresh in his recollection, and though his connexion with the Bank of the United States, its pressing wants, and the nature of the business he had to transact with it, were all calculated to recall his attention to that part of his duty almost every day, he himself has, in some one of his reports, admitted that he had overlooked it through "*mere inadvertence.*"

I regret to have to say to your honorable body that both the state of my health and the want of time absolutely compel me, most reluctantly, to close this investigation of Mr. Crawford's *well timed* statement against me. In this situation, I beg leave to refer you for further facts, of which I might, under more favorable circumstances, fairly and successfully avail myself, to a few of the publications under the signature of "A. B.," herewith transmitted.

Avowing myself the author of these publications, and (with the exception of a few unimportant typographical errors, and a mere verbal inaccuracy in regard to the time of a certain report being made) reasserting before your honorable body and the nation that the facts they allege are substantially true, I do most respectfully solicit that they may be taken as a part of, and be printed with, this communication.

In order to strengthen my claim to this indulgence, combining all the rights of defence, of accusation, and of asking for investigation which can entitle me, as a citizen of the United States, or an officer of their Government, to appear before your honorable body, I do expressly state:

1. That the Hon. William H. Crawford, Secretary of the Treasury, has mismanaged the national funds.
2. That he has received a large amount of uncurrent notes from certain banks, in part discharge of their debts to the United States, contrary to the resolution of Congress of 1816.
3. That, being called on by a resolution of the House of Representatives to state the amount of uncurrent notes which he received from these banks, he has misstated it, making it less than it really was.
4. That he has, in his report to the House, misrepresented the obligations of those banks, or some one of them at least, and predicated thereon an indefensible excuse for his conduct in receiving those uncurrent notes.
5. That he has acted illegally, in a variety of instances, by making and continuing deposits of public money in certain local banks, without making report thereof to Congress according to law; and
6. That he has, in several instances, withheld information and letters called for by the House, and which it was his duty to have communicated.

His oath.—Let it speak for itself.

For specifications of these statements, I offer the publications under the signature of A. B. above mentioned, and this communication; and, for proof, I offer that which they respectively refer to.

All this I do defensively; for, if the facts stated be true, no rational man can doubt that they must weaken, at least, the force of Mr. Crawford's statement against me.

I will not charge him with bad intentions in any of those acts. It is more properly the duty of others to inquire into and judge of that matter. I do not ask for an investigation of his conduct. Such a request ought more naturally to be looked for from himself. But I will say that if, being an officer of the same Government under which he holds his office, I have wilfully and maliciously misrepresented him in the six foregoing allegations, it is a misdemeanor that would prove me unworthy of the office I hold. I invite him, or any of his friends, to make this charge against me, pledging myself to waive all notice, and, with all the disadvantages of absence, to submit to an investigation thereof by either or both houses of Congress, and to abide by the decision thereupon. If this proposition is declined, I trust we shall have no more canting about an "A. B. plot." As to myself, I fear not the consequences of any fair investigation, for I know I shall be able, whatever may be the result, to justify myself to the nation.

And never having obtained any office by the slightest sacrifice of independence, I never will owe the holding of one to reluctant forbearance or the courtesy of my enemies.

I will only add, that if any attempt should hereafter be made *meanly* to take advantage of my absence, by those who have forborne to attack me when I could have had an opportunity of defending myself, I must beg of your honorable body and the nation to suspend your opinions, and to be assured that there shall be no avoidable delay in vindicating myself. I have in reserve much matter of defensive accusation, and should most certainly have invited your attention to the report concerning the Receiver of Public Moneys at Huntsville, and other matters of not less importance, had time permitted.

NINIAN EDWARDS.

WHEELING, VIRGINIA, *April* 6, 1824.

No. 1.

Resolved, That a committee be appointed to ascertain by whom the suppression of the paragraph in the letter of William R. Dickinson, Cashier of the Bank of Steubenville, to the Secretary of the Treasury, dated the —— day of ————, 1819, and by him communicated to this House at the last session, was caused, with leave to sit during the sessions of this House, and with power to send for persons and papers.

And that the said committee be instructed to prepare and report to this House a digest of the evidence contained in the printed documents, in which the said printed letter (A 5) is included, if any such there be, showing whether uncurrent or depreciated bank notes were taken, in lieu of cash, from any of the banks in which the public moneys were deposited; whether the public moneys have not been discontinued to be deposited in branches of the United States Bank, and placed in certain local banks situated in the same towns and neighborhood, without complying with the directions of the law on that subject, and whether such transfers have not resulted in loss to the Government; whether the public money has not been loaned to those banks, in which standing deposits were made under the name of deposits, and whether such loans or deposits have not resulted in loss to the Government; whether security was not neglected to be taken, in some one or more instances, for the punctuality of one or more banks, which proposed to give such security, and whether such failure has not resulted in loss to the Government.

No. 2.

Interrogatories proposed to the Hon. Ninian Edwards, a Senator from Illinois, which were answered under oath.

THURSDAY, *February* 13, 1823.

Interrogatory 1. Have you at any time, and if yea, at what time or times, seen the *Documents* now shown to you, of which (A 5) is a part, and which in printed documents is No. 66; where did you see them, and how often?

Answer. I am not here of my own suggestion, but by the *request* of the committee. The manuscript documents, which include (A 5) were brought to my room; at my request, by Mr. Cook, for my examination; and I did examine those parts which I was desirous to see, in the presence of Mr. Cook and the Hon. Thomas Van Swearingen, then a member of the House of Representatives; very soon after which examination Mr. Cook retired from my room and took the documents with him, and I never have seen them since until the present time. As well as I remember, the House of Representatives directed Mr. Crawford's report to be published without the documents, and Mr. Cook told me that he had been permitted to take the documents into his possession for examination; upon which I requested him to bring them to my room. This was some time during the last session of Congress, and before the documents were printed.

Interrogatory 2. What part of said documents did you examine particularly?

Answer. I examined those that related to the Bank of Edwardsville pretty minutely, partially those that related to the Bank of Missouri, and I think it probable that I examined a part of the documents that related to the Tombeckbe Bank; I am under the impression that I did. I have not the slightest recollection of having examined any other part of the documents.

Interrogatory 3. Look at the letter A 5, now shown to you, and the pencil marks and underscoring thereupon. Did you, when you made the examination of the documents, see and read this letter? If yea, did you discover upon its face the marks it now wears?

Answer. I did not examine the documents relating to the Bank of Steubenville. I had no motive to lead me to their examination, and I did not see the letter marked A 5, nor did I see or hear of any marks upon it, or upon any other letter at that time.

Interrogatory 4. Do you know by whom said marks or underscoring or any part of them were made?

Answer. I do not. They were not made by me, nor by any other person in my presence.

Interrogatory 5. When did you first hear the marks upon this letter (A 5) spoken of, and by whom?

Answer. I think I heard them first spoken of last winter, after the documents were printed, by Mr. Cook, but I cannot state precisely the time.

Interrogatory 6. Did Mr. Cook state to you when or how he first discovered the marks upon A 5?

Answer. All that I can recollect that throws any light upon that subject is this: Mr. Cook had stated to me that such expressions as are contained in the suppressed paragraph of the letter A 5 were in the documents, and afterwards, upon reading the printed documents, and not being able to find these expressions, I reminded him of his having told me that there were such expressions in some part of the documents. I have always supposed that that was his reason for examining the documents, for he afterwards stated that the paragraphs were marked.

Interrogatory 7. What led you to the examination of the documents brought to your room by Mr. Cook at your request?

Answer. There were two objects: the first of which was, that I heard of certain suggestions which I supposed were intended to criminate me in relation to the Bank of Edwardsville, and wished to see what the documents contained on that subject; and, particularly, one or more letters, which I believe had been written to Mr. Crawford in 1819. The other was a statement which I had seen, or understood to be in Mr. Crawford's report, and which I thought I knew to be erroneous, to wit: That the uncurrent paper which he received from the Bank of Edwardsville had been received by that bank before the date of the contract under which it agreed to pay specie. Because I, myself, had made the arrangement with him concerning the bank, and knew that the first article of the contract under which it became a depository of public money was, that the deposit should be entered to the credit of the Treasurer as cash. I did not examine the documents with reference to any other object.

Interrogatory 8. Were you at any time a Director of the Edwardsville Bank? Did you resign your seat as such Director? If yea, at what time? And was it, or was it not, because you believed that the circumstances of said bank were impaired, and that it would be compelled to stop? When did said bank stop?

Answer. I was a Director of the Bank of Edwardsville. It was organized about the time I left Edwardsville, in the fall of 1818, to take my seat in the Senate of the United States. Previous to that time, the public moneys received at Kaskaskias and Edwardsville were deposited in the Bank of Missouri at St. Louis, as I understood, by the directions of the Secretary of the Treasury; and believing that the money received by these offices would be equally as safe in the Bank of Edwardsville as in the Bank of Missouri, in which opinion subsequent events have proved that I was not mistaken, I applied to the Secretary of the Treasury to have the money received by these offices deposited in the Bank of Edwardsville, which he readily agree to do. On my return to Edwardsville from Congress, in 1819, I found that a great run was made upon the bank, resulting, as I then believed, and still believe, from a formidable combination against it; and fearing that it might, at some time or other, fail to fulfil its engagements to the Government, I determined to sustain it against the run that was then made upon it; to get, if possible, out of the reach of danger, and then to free myself from all responsibility with regard to it. Accordingly, some time in 1819, I made a publication in the St. Louis Enquirer, Edwardsville Spectator, and I think one other paper, the object of which was to give public notice and to apprise the Secretary of the Treasury of my intention to withdraw from the bank, and my determination to relieve myself from all responsibility in regard to it; leaving the Secretary to judge for himself, from the returns he required it to make, of the propriety of continuing it a depository of public money; and although I believed the St. Louis Enquirer was sent to him, I enclosed him a paper containing my publication; and that he might have as perfect control of the subject as possible, I prevailed upon Colonel Benjamin Stephenson, the Receiver and the President of the Bank of Edwardsville, who apprehended that ill consequences would result from my withdrawing from it, to write to the Secretary of the Treasury upon the subject, and enclose him one of my publications; and I advised him, in the meantime, to withhold all further deposits till he could receive the orders of the Secretary; and I believe he did so, though I do not positively know it. I saw him write the letter and enclose the publication, and I have no doubt the Secretary received it. Colonel Stephenson afterwards informed me that he had received a letter from the Secretary of the Treasury, directing him to continue the deposits in the bank, and I was much surprised at not seeing this correspondence in the report, as well as one or more letters which I confidently believe were written to the Secretary of the Treasury in 1819, for the purpose of apprising him of the situation of the bank at that time, and inducing him to forbear to draw upon it until it could relieve itself from the pressure it was then encountering. The bank continuing to pay specie notwithstanding the pressure, and in the fall of that year, I expect, was in as good situation as any bank in which the public money was then deposited.

According to the pledge which I gave in my publication, I resigned my seat as a Director, and though I was once elected to the same station since that time I refused to accept it, nor have I had anything to do with the management of the bank since the fall of the year 1819; and that I might not be liable even to the suspicion of having been influenced by interested motives, in consequence of a hundred shares which I held in the bank, I have never borrowed one cent from it, though I paid the instalments required of me upon my shares in good money. I presume the documents will show when the bank stopped; I think it was in 1821, in the latter part of the summer or the first of the fall; it continued after that to redeem its notes under ten dollars.

Interrogatory 9. Can you furnish to the committee a copy of the publication referred to in your answer to the last interrogatory? If not, state it as well as you can recollect it.

Answer. I cannot furnish such a copy, but think that Mr. Crawford could; and presume that Colonel Benton recollects it. I think it substantially contained what I have stated in pretty express terms.

TUESDAY MORNING, *February* 19, 1823.

Mr. DICKINS examined:

Interrogatory 1. Were you at the office of the Intelligencer at any time during the printing of the documents of which (A 5) is a part? If yea, for what purpose?

Answer. I do not know that I was at the office of the Intelligencer during that time, nor do I know how long the documents were in possession of the printers. I never saw the documents whilst in their possession, nor expressed to them any wish in relation to the documents.

Mr. BURCH examined:

Interogatory 1. Look at the underscoring upon the suppressed paragraph of A 5; is there anything in the ink with which said underscoring has been made which can lead you to pass any opinion upon the character of the mark?

Answer. The underscoring upon the said letter is, in my opinion, in a different ink from that with which the body of the letter is written. It is not the ink of the Clerk's office of the House of Representatives; it is not so black, but approaches nearer the color of that furnished members during the last session of Congress.

Interrogatory 2. Is there anything peculiar in the character of the ink furnished members of Congress which can enable you to identify it?

Answer. The ink, after being used for some time, assumed a rusty color, such as is exhibited by the underscoring upon the letter A 5; instead of growing black, as it grows older, it fades and rusts.

Mr. Cook re-examined on the 22d February.

Question 1. At what time did you first become acquainted with the practice, in the office of the Intelligencer, of omitting to print those parts of documents marked with crosses, and included in brackets?

Answer. I never heard of such a practice until I heard it stated to the other committee of investigation by the printers.

Question 2. How long after the documents were returned by you to the House was it before you moved that they should be printed?

Answer. I think it was not more than two or three days, but I cannot say exactly how long it was.

Question 3. Do you think it was not on the same day?

Answer. I think it was not. It appears to me the documents lay in my drawer in the House of Representatives at least one day before I made the motion, and probably longer.

Question 4. Were you in the habit of locking your drawer?

Answer No, I was not, except on some occasions, when the House adjourned from Friday or Saturday until Monday; and not always then.

Bank of Steubenville, *February* 10, 1823.

Dear Sir: I have just received yours of the 29th ultimo, calling my attention to a paragraph in my letter to the Secretary of the Treasury, of the 3d of April, 1819, which paragraph was omitted by the printer, on a call of the House of Representatives.

I have examined the book containing a copy of that letter, and have conversed with the Clerk of the bank on the subject. We are both satisfied that no part was underscored, or marked in any way, when it left the bank. How, or by whom it was thus marked, or for what purpose, I am totally ignorant.

Surely there was no just reason for suppressing that paragraph; the circumstance to which it referred being really trifling in itself, although, in the warmth of the moment, I gave an importance to it which this unfortunate suppression is calculated to magnify. The debt of eighteen thousand dollars, transferred from the Branch at Chilicothe to the Bank of Columbia, (where the whole amount of the special deposit was ordered to be placed,) and thence to this bank, was faithfully paid with interest.

If it had remained at either of those places it would have been as faithfully paid. It was the property of the Government, and its character was not changed by the transfer.

I am, very truly, dear sir, your obedient servant,

W. R. DICKINSON.

A. Dickins, Esq.

Letter from the Secretary of the Treasury to the Committee appointed on the above subject.

Treasury Department, *February* 24, 1823.

Sir: In reply to your letter of the 10th instant, enclosing a resolution of the House of Representatives of the 6th of the same month, and requesting the communication of any information not already communicated as may be in possession of the Department, I have the honor to observe that when the Bank of the United States went into operation an effort was made to simplify the operations of the Treasury through the instrumentality of that institution. To give to this effort the greatest efficiency, it was agreed that the bank should have the selection, not only of the State banks in which the public money should be deposited, in places where it had established no office, but of those whose notes should be received on account of the revenue; and that all money so deposited should be entered to the credit of the Bank of the United States, in trust for the Treasurer of the United States. It was further agreed that the Treasurer might draw upon the bank at any place where the public money was deposited, whether there were any public money at such place or not, with the understanding, however, that reasonable notice should be given to the bank when it was intended to draw for any considerable amount beyond the sum on deposit at such place.

This project was generally carried into effect in the course of 1817, after the State banks had resumed specie payments. The notes of all such banks, in the western States, were received by the land officers, and deposited as specie in the offices of the Bank of the United States, and in the State banks employed as offices of deposit.

This plan of simplifying the operations of the Treasury was, in the course of 1818, interrupted, on the one hand, by the complaints of the State banks employed as offices of deposit, that the Bank of the United States acted oppressively and capriciously towards them, by subjecting them to all the inconveniences incident to the relation they held, and depriving them of most of the advantages which they had a right to expect from that relation; and, on the other, by those of the Bank of the United States, alleging that the State banks were desirous of appropriating to themselves all the advantages of their situation, without bearing any part of the burdens imposed upon it by its charter, or by the arrangement made with the Treasury, one of the most onerous of which was the implied obligation it had incurred of guaranteeing not only the solvency of those banks, while they were employed as offices, but also of the other State banks whose notes were received on account of the revenue. This state of collision and irritation continued increasing until the autum of 1818, when the bank notified the Department that it could no longer execute its arrangement without sacrificing the essential interests of the institution. At the same time it declared its determination to receive from the land officers nothing but its own notes and the current coin of the Union, except as special deposit. Shortly after this determination many of the western banks stopped payment.

The experience of the bank had, about this period, led to the conviction that it was impracticable to keep its notes in circulation in the western States, and orders were, consequently, issued in the course of the autumn or in the early part of 1819, forbidding its western offices to issue their notes, even on a

deposit of specie. The determination which it had formed, in relation to payments on account of the public lands, was, therefore, practically, a determination to receive nothing but current gold and silver coin, which was nearly as difficult to be obtained, in the western States, as the notes of the Bank of the United States. At this time there was due the United States nearly twenty millions of dollars by the purchasers of the public lands, a great part of which debt had been contracted during the suspension of specie payments, and in the years 1817 and 1818, when the notes of nearly all the western banks were receivable in payment. It was manifest, upon the slightest reflection, that this determination of the bank would greatly reduce the receipts into the Treasury from that important branch of the public revenue, but that consideration would not alone have been sufficient to have induced the Executive Department to have assumed the responsibility of the measure, which was, with great deliberation, adopted upon the occasion.

To have permitted the distress and ruin in which the purchasers of the public lands would have been involved, by the refusal to receive from them any thing in payment but the current coin of the Union and notes of the Bank of the United States, under such circumstances, without an effort of the Executive Department to avert them, would have excited feelings in a large and meritorious body of citizens which no prudent Government, even if despotic, could have seen with indifference. It is confidently believed that, if no such effort had been made, the Executive Department of the Government would have been charged with the most shameful imbecility, and that the Treasury Department would have been loaded with the public execration. If an effort was to be made to afford relief, the alternative presented was to continue to receive the notes of the few banks in the west which still continue to pay specie, and enter them to the credit of the Treasurer, in the offices of the bank, as special deposit, or to deposit them in State banks, upon conditions which would make it to their interest to return them into circulation as soon as practicable, on account of the Government. In the first case they would have accumulated in those offices without the possibility of being put again into circulation on account of the Government, as those offices would have had no inducement to make exertions to convert them into specie, or transfer the amount by the purchase of bills of exchange upon New Orleans or upon the Atlantic cities. To effect either of these operations, it was manifest that the employment of the State banks was indispensable.

The arrangements proposed were maturely considered and adopted with the approbation of the President, who was fully sensible of the importance of the crisis which had arrived.

The inducements which were offered to those banks to resume and continue specie payments and to transfer the excess of the public revenue collected in the western States, beyond the expenditure, to places where it could be expended, were believed to be both justifiable and sufficient to insure success; and the result has proven that nothing was necessary to the most complete success but the want of integrity in those who had the direction of some of those institutions.* Against this contingency the Department availed itself of all the means within its reach, and confided in the representations of gentlemen who occupied high and responsible stations in the public councils, whose judgment and integrity were considered unquestionable, [and whose] means of information excluded almost the possibility of mistake. Notwithstanding the want of integrity which has been manifested by the Directors of several of those banks which have failed, it is still confidently believed that, after making a liberal allowance for any loss which possibly may occur by the Farmers and Mechanics' Bank of Cincinnati, the Banks of Vincennes, Edwardsville, and Missouri, the benefits which have resulted from those arrangements will greatly preponderate over such loss.

It is impossible to state whether any loss will eventually be sustained by the Government from either of those banks. No apprehension is entertained of loss from any other. The Farmers and Mechanics' Bank of Cincinnati is, therefore, the only one in which public money has been deposited, where the Bank of the United States had established an office, from which there is any danger of loss.

That bank, in a very short time after it resumed specie payments, in conformity with its agreement with the Treasury Department, stopped payment, and has never made any return or answered any of the demands which have been made upon it for information. The impression in relation to it has therefore been very unfavorable. A suit has been brought against it, in the federal court, for the amount of public money in its possession, which has not yet been decided.

The arrangements made with the Farmers and Mechanics' Bank of Cincinnati, the Bank of Chilicothe, and the branch of the Bank of Kentucky, at Louisville, where offices of the Bank of the United States had been established, by which the public moneys collected at the land offices in the vicinity of those banks were deposited in them, were not communicated to Congress at the next session after their date, from mere inadvertence to the provision of the charter to which the resolution refers. They were, however, matters of general notoriety, not only in the western States, but in the other parts of the Union. Omissions of this nature have frequently occurred in the Departments, and, it is presumed, will occur hereafter, with officers the most attentive. The notoriety, however, which attended these arrangements with the banks, it is presumed, will satisfy the committee that there was neither a wish nor intention to withhold from Congress the fact of such deposits, and the reason upon which the measure was founded.

The papers which are herewith transmitted support the views presented in this letter.

I remain, with respect, your obedient servant,

WM. H. CRAWFORD.

Hon. JOHN W. CAMPBELL, *Chairman of the Select Committee.*

No. 3.

[I wished to have prefaced my examination with the following remarks, and had written them out for that purpose, but I could not be indulged in doing so by the committee.]

I wish it to be distinctly understood that I am not now before this honorable committee as a volunteer to offer my testimony, nor has my attendance as a witness been produced, as far as I am informed, by the

* This is proven by the fact that the banks of Illinois, of Madison, and of Columbus, have fulfilled their engagements with fidelity, and still continue to fulfil them; and that the Bank of Chilicothe faithfully fulfilled its engagements as long as they existed.

request, solicitation, suggestion, or procurement of any one or more of my personal or political friends. On the contrary, I am not free from the suspicion that some persons, at least, who have been most anxious for my examination, have been influenced by the hope of extorting some circumstance from me, which might at the same time afford a pretext for implications against myself and a plausible means of lessening the weight of suspicion and censure upon others; I therefore trust that the most ample explanations which I may deem it necessary to give, either for a correct understanding, or for a confirmation of the facts I am about to relate, will not be considered by the committee as improper or irrelevant.

Before I proceed, however, I beg leave to protest against any proceeding, under whatever form or howsoever disguised, which assumes the authority, or has for its object, to compel any citizen of the Union to give evidence against himself in relation to an offence of which he may be suspected to be guilty, either as principal or *particeps criminis*, as being repugnant to and violative of those well established and sacred principles of our Government which are the guaranty of life, liberty, personal security, and property. And that no such right of coercion may be drawn into precedent through my instrumentality, or by passive acquiescence or tame submission on my part, I deem it proper to declare that I freely waive all such objections, and cheerfully submit to an examination, even if the object of it be my own crimination, from considerations of a very different nature.

No. 4 and 5.—B. No. 4.

TREASURY DEPARTMENT, *March* 23, 1819.

SIR: By a statement from the Bank of the United States it appears that certain deposits mentioned below, made in the Bank of Missouri to the credit of the Bank of the United States for the use of the Treasurer, have been credited by you as "special deposits."

I have to request that you will inform me of the circumstances under which those deposits were received, and of what moneys they consist.

I am, &c.,

W. H. CRAWFORD,
Secretary of the Treasury.

JOHN DALES, Esq., *Cashier of the Bank of Missouri, St. Louis.*

December 31, 1817, by S. Bond	$52,000 00
January 8, 1818, by B. Stephenson	12,477 58
January 9, 1818, by A. Hayes	136 00
	64,613 58

B. No. 5.

BANK OF MISSOURI, *June* 25, 1819.

SIR: Your favor of the 23d of March last did not come to hand until the 16th instant, by a private conveyance from the State of Illinois. The deposits alluded to, say Bond and Stephenson's, were received prior to this institution being informed of its appointment as an office of deposit, or had received its instructions. The receipts were given payable to the order of the Secretary of the Treasury, in such current bank notes as were then received by the Receivers of Public Moneys, and consisted of Cincinnati, Chilicothe, State Bank of Kentucky and branches, Tennessee, North and South Carolina, Vincennes, and Shawneetown notes.

The special deposits of John Hayes, Collector, were uncurrent, viz:

One Kentucky Insurance Company note of	$20 00
One Lebanon, Miami, Banking Company	50 00
One Bank of Marietta, Ohio	5 00
One Muskingum Bank, Ohio	5 00
One Exchange Bank of Indiana	5 00
One Pittsburg Manufacturing Company	5 00
Two Union Bank of Pennsylvania, each $5	10 00
One Westmoreland Bank of Pennsylvania	20 00
One Centre Bank of Pennsylvania	10 00
One Marietta, Lancaster County	5 00
One Banque de la Louisiane	1 00
	136 00

I am, with great respect, sir, your obedient servant,

JOHN DALES, *Cashier.*

Hon. W. H. CRAWFORD, *Secretary of the Treasury.*

No. 6.

Extract from Mr. Crawford's Report, December 10, 1817.

"In making the transfers from the State banks, the special deposits, of which they were, in some instances, principally composed, presented considerable embarrassment. The Bank of the United States

tendered its services for the purpose of exchanging for specie, or bills of the banks in commercial cities, those deposits which were principally confined to the interior of the middle and western States. This offer was accepted; and, although great exertions were made by the bank to effect that object, much remains to be done. Indeed, the amount of special deposits is now nearly as large as when the agency of the bank was accepted. This has arisen from the immense number of local banks scattered over the interior of the States of Pennsylvania and Ohio, most of which, ostensibly, pay their bills in specie. The paper, however, of these banks, is not received, in most cases, by each other, as specie; and the experience which the Bank of the United States, in the execution of its agency, has acquired of the character and standing of many of them, has induced it generally to refuse the bills of those banks. *In order to put an end to an evil which seems rather to increase than diminish, general instructions have been given to the Collectors of the internal revenue to receive bills of no bank which will not be credited as specie* in the Bank of the United States, its offices, and State banks, employed as places of deposit, where they are respectively required to make their deposits. *As soon as the offices established at Louisville, Chilicothe, and Pittsburg, have gone into operation, and shall have thrown into circulation a reasonable amount of their bills, they will be made the sole depositories of the public moneys arising from the sales of land in the States of Ohio and Indiana; and instructions, similar to those already given to the Collectors, will be given to the Receivers of public money in those States.*

It is only after this arrangement shall be effected that the Bank of the United States will enjoy, *in their just extent, the advantages intended to be secured to it by the charter*, Under the limited enjoyment of those advantages, which general circumstances seemed to impose, the conduct of the bank is entitled to high commendation. The Directors have in no instance urged *their claim* to an earlier transfer of the public money, *which remained* in the possession of the State or local banks. There is much reason, also, to believe that, in its intercourse with the State banks, and in the execution of the agency confided to it by this Department, a spirit of justice and liberality has been constantly manifested.

I have the honor to be, &c.,

W. H. CRAWFORD.

Hon. PRESIDENT *of the Senate and the Hon. Speaker of the House of Representatives.*

No. 7.

JANUARY 19, 1823.

SIR: I am informed that you have made objections to the appointment of Major Winchester to the office of Receiver of Public Moneys at Edwardsville, which a sense of justice both to him and myself renders it my duty to endeavor to obviate; and I flatter myself that if, on a review of the circumstances of his case, together with the explanations which I am constrained to give, you should not be fully satisfied that they are sufficient to warrant implications of the grossest dishonor and blackest turpitude, you have too much charity and justice to credit, much less to act upon them in such a manner as would inevitably fix upon his character a stain of the deepest dye.

Your objections, as I understand them, are predicated upon the supposition that he has confederated with others for the base and diabolical purpose of robbing the public Treasury, by taking, and applying to their own use, the public money which was in the hands of the late Receiver, his father-in-law.

The proof to justify presumptions of such outrageous depravity ought, in any case, to be very strong. In regard to an amiable but distressed family, whose honor and integrity even the utmost acerbity of party broils and contentions has never yet ventured to assail, the proof ought to be irresistible.

Major Winchester's character is neither a negative one nor has it been negatively supported. To say nothing of the favorable opinion of him which has been expressed by citizens of his own State, his standing and reputation are most honorably sustained by the recommendations of many disinterested gentlemen, who could have no possible motive to mislead and impose upon the administration in his case. Among them are Colonel Benton, Judge Barton, General Rector, Judge Peck, and others of great respectability in Missouri and Tennessee. If those gentlemen are to be believed, *is it credible* that such a man as they show Major Winchester to be should have entered into a *plot* which would forever blast his own fair fame and fix indelible disgrace upon the unstained reputation of the mother of his own wife? I cannot believe it. The very application which he makes for the appointment in question, it appears to me, completely negatives all such unfavorable inferences. He would not apply for the office without intending to hold it; and he could not expect to hold it if he meditated the dishonorable purposes that are imputed to him, and which it would be impossible to conceal.

Even his own direct interest in regard to the money alluded to, I should suppose, would be sufficient to prevent his participation in a scheme so criminal and disgraceful. Being, as he informed me he was, the security of Colonel Stephenson, he is now answerable for every cent of the money received and not paid into the public Treasury. To cause it to be misapplied would only render his loss the more certain. There could be no adequate inducements to appropriate it to his own use, under such circumstances, without a total abandonment of all prospects of future prosperity. To wish it appropriated, in part or the whole, to the use of others, would be nothing short of madness. He, therefore, must be both knave and fool if he has engaged in any such projects.

What, then, is the proof to fix upon him those injurious suspicions? Nothing more than that "he declined the administration of the estate, and that it has been given to two young men of Edwardsville, of little or no property," who are supposed to be mere instruments for consummating the intended fraud. Of these gentlemen I will speak first. I have known them both intimately, and one of them for many years; and I declare, upon my honor, that if I have ever heard the slightest suspicion of the integrity of either of them it has totally escaped my recollection. They are both men of business, who have been most extensively confided in; neither I think is less than about thirty years of age, one is older, and better characters than theirs I have never known. Mr. McKenney has property in Edwardsville that cannot be worth less, I should think, than $2,000; and they own, in partnership, a first rate tract of land, and a farm, in the American Bottom, about six miles from St. Louis; and with regard to Mr. Rockwell's property I know but little. He, however, married the daughter and only child of one of the most amiable and respectable families in the State, who, to use a common phrase, appear to be pretty "full handed." These gentlemen were the particular and intimate friends of Colonel Stephenson and his family, and this,

I suppose, was the cause of their being selected, and consenting to administer the estate; and I hazard nothing in saying a better selection could not have been made.

I infer that these gentlemen are intended to be implicated because the objection to Major Winchester seems to be founded, not only upon his declining the administration, but upon the character or description of those to whom it has been committed. Is it possible, sir, that either assertion has been made, or the least proof exhibited, to impeach their characters? I presume not. Without proof, the assumption that they would be base enough to lend themselves as willing instruments of fraud is wholly gratuitous, and ought not, I think, to be indulged for the purpose of eking out a most improbable suspicion of Major Winchester. What motive could tempt them to jeopardize, not only their characters, but their interest, by such a course? They must have given ample security, or they could not have obtained letters of administration, for the judge of probate is, and has long been, one of the most violent personal and political enemies of Colonel Stephenson, Major Winchester, and their friends. No presumption, therefore, can be indulged that he has failed to perform his duty in requiring adequate security. If the public money has been committed to their charge, it must be safe, and neither Mrs. Stephenson nor Major Winchester could have given a better proof of not intending to apply it to their own use than surrendering it into the hands of the administrators. On the other hand, if it has not been given up to them, their youth, want of property, and characters, whatever they may be, cannot, in regard to the money, have had any influence in their selection, and can be entitled to no weight in fixing the charge upon Major Winchester, of having procured their appointment with the views that are attributed to him.

That the money has not been surrendered to them, and that it would not have been given up to any administrator, I think extremely probable. Administration gives no control over any but the property of the intestate. The public money, locked up in the Government's own strong box, is not, nor ought it to be, considered Colonel Stephenson's any more than munitions of war, or any other public property in the hands of an agent, should be considered as his. I have supposed that it is more proper that the money should be delivered to your order, or the successor of the late Receiver. Considering the nature of the duties of administrators in paying debts, as prescribed by law, and that they are not suable for twelve months, I should think it a very dangerous principle on the part of the Government to contend that money, under such circumstances, should be given up to them for the purposes of administration, and I have no doubt that equity would enjoin any attempt to act upon it, as a part of the estate of an intestate, which is all that an administrator can have any control over, or is responsible for, by virtue of any of the engagements imposed upon him by law.

The money never was in the possession of Major Winchester. The day I left Edwardsville, which was nine days after the death of the late Receiver, Mrs. Stephenson informed me that the public money was in her possession, locked up in the strong box which had been purchased for the Government; that it had not been opened, and that she should keep it till it could be paid to the Government; adverting to a report that her husband was behindhand with the Government to the amount of about $3,000, which she had never heard of till after his death, she said every cent should be paid, if it took all the property they had in the world.

Owing to certain persevering and successful measures to produce a coolness between Colonel Stephenson's family and myself, our intercourse had been so suspended or altered that I knew less of his affairs during last year than at any former period of our acquaintance, and I was much surprised at the suggestion of his not being able to pay every cent he had received for the Government, and could only account for it upon the supposition that he had anticipated an allowance he expected for services under the relief law, and for certain other accounts which I knew he intended to exhibit. If, however, the amount of his defalcation does not exceed what has been stated, his property, independent of the debts due him, is worth more than double that amount, and it is free from embarrassment; all his other debts being very inconsiderable. I would myself give more than the amount supposed for his farm adjoining Edwardsville. He may have been imprudent in loaning money, and I have no doubt he was so, because I understood before I left home that a list of loaned money had been found among his papers, but I am persuaded, though you did not know as much of him as I did, you know enough to be satisfied that no man could have supported a more honest character than he did throughout the whole course of his life. His wife and family, I do believe, have too much pride to permit his memory to be stained with the reproach of having wronged the Government out of a cent. Even the injustice of prejudging them without proof, if it should happen, and the rejection of Major Winchester on such a supposition, though more likely than any other means my imagination can conceive of to produce such result, would not, I think, be sufficient, with all other motives combined, to induce them to withhold the money from the Government. This, however, can only be matter of opinion. It is honestly mine, though there is a possibility that I may be mistaken.

Upon this view of the subject, the character and description of the administrators may, I hope, be considered as fairly disposed of, so as not to warrant any inference to the prejudice of Major Winchester.

The only proof then remaining against him is, that he did not administer upon the estate; is this sufficient? Had he administered he would not have got the public money in virtue thereof, and a variety of other considerations might have rendered him unwilling to take upon himself the administration. But I owe it to him to state, and I do it without the least apprehension of not being able to justify myself, that he consulted me, and I advised him to have nothing to do either with the office or with the money, unless he should be previously authorized by yourself. I, however, exceedingly regret that in justifying my advice I am compelled, contrary to my inclinations and the settled determination with which I returned to Congress, to allude to circumstances of an unpleasant character, but as my advice was given upon a statement made to me by himself, I must briefly notice it.

He informed me that it was said and believed that Mr. Lowry, whom you appointed to examine the land offices, had disclosed the fact that there was unaccounted for, in the hands of Colonel Stephenson, a sum of money, the exact amount of which he did not know, but understood to be about $3,000; that this disclosure was made previous to our late election, and that it was used in a most extraordinary manner, which I now forbear to state, for the purpose of having an influence upon the election.

As, therefore, it was rendered probable there was a deficiency of money, the amount of which could not be precisely ascertained, and as it might possibly be greater than had been supposed, I advised him to have nothing to do with it, lest a part of the actual deficiency might be supposed to have been produced after it came into his hands, and as he had never had anything to do with the office, in any way whatever, his safest course was to keep clear of any kind of agency in relation to it, unless authorized by yourself. This course, I think, every prudent man must have felt the necessity of adopting under similar

circumstances, especially as there appeared to be no reason to doubt that the money would be equally safe in the hands of Mrs. Stephenson.

Whatever, therefore, may be the case in relation to Colonel Stephenson or any one else, Major Winchester is in nowise answerable for it. He rests his pretensions upon his own merit, and in that point of view I think they ought to be considered.

I appreciate your motives in wishing to save the public money; but, seeing that Major Winchester has been so long presented as a candidate, I can but regret that implications of so serious character should have been delayed so long that it is utterly out of his power to defend himself against them in time to prevent their ill effects. The extreme hardship of such a proceeding must be obvious to every reflecting man. He, I am persuaded, anticipated no such opposition or imputations, and I cannot readily imagine how he could have taken a better course for avoiding them. If I could believe that he justly merited them, be assured he should not have my support; and I am greatly mistaken in the man if he fails to vindicate himself as soon as he has an opportunity to do so.

I also regret that the office should have remained so long vacant, and if not, by that means, jeopardizing the money, at least producing great inconveniences and hardships, that will require legislative interposition. For it is probable that there has not been a day, Sundays excepted, on which instalments have not been falling due; and as those instalments bear interest from their commencement, which can only be avoided by punctual payment, the amount of interest that will accumulate must be very considerable.

I have the honor to be, very respectfully, sir, your most obedient servant,

NINIAN EDWARDS.

No. 8.

I have felt the consequences of this gentleman's unprovoked hostility, not only at Washington, but in Illinois also. To show to what he can descend, I will state a fact, which must be regarded with astonishment by every highminded gentleman who may be informed of it. It has heretofore been published, and never has been denied, at least, publicly.

A quondam friend of Mr. Crawford, in Illinois, applied to him for a statement of a certain gentleman's account in the Treasury Department, intending to use it against that gentleman in a county election for the State Legislature. The statement was transmitted, and freely used in the election, being referred to in handbills, &c., This cannot be denied, or if it should be, it can be proved.

No. 9.

It will also be seen, in the progress of this investigation, that I had made this same statement substantially to himself more than twelve months before my examination, before any of his suppressions had been discovered.

No. 10.

A No. 5.

Statement of the situation of the Bank of Edwardsville.

Bills discounted		$55,502 00
Special loan		10,000 00
Expenses		5,231 61
Cash on hand, viz:		
Gold and silver	$42,369 57	
Funds sent for specie	1,382 00	
Cash in bills receivable in land offices	31,437 00	
Office notes redeemed	32,849 00	
		108,037 57
		178,771 18
Stock received		47,690 00
Discounts received	$1,825 54½	
Deduct premium account	124 34	
		1,701 20½
Office notes issued, including post notes		44,006 00
Balance to the credit of the Treasurer of the United States		45,475 04½
Balances to the credit of sundry accounts		39,898 03
		178,771 18

NOVEMBER 30, 1819.

Statement of the situation of the Bank of Edwardsville.

Bills discounted		$56,252 00
Specie loan		10,000 00
Expenses		5,844 56½
Cash on hand, viz:		
Gold and silver	$44,895 00	
Funds sent for specie	2,050 00	
Funds sent to Louisville to pay draft from the Treasury Department, $15,000*	17,931 18	
Cash on bills receivable in land offices	20,094 00	
Office notes redeemed	35,300 00	
		120,270 18
		192,366 74½
Stock received		47,690 00
Discount received	2,051 60	
Deduct premium account	124 34	
		1,927 26
Office notes issued, including post notes		44,006 00
Deposit to the credit of Thos. T. Tucker, Esq., Treasurer of the United States,	98,191 59½	
Balances to the credit of sundry accounts	551,89 00	
		98,743 48½
		192,366 74½
*Virginia and branches	3,700 00	
Kentucky and branches	4,880 00	
Gold	8,516 13	
Philadelphia	85 00	
Georgetown, District of Columbia	100 00	
Vincennes	650 00	
		17,931 18

DECEMBER 31, 1819.

No. 11.

Report of the Select Committee to whom was referred the Report of the Bank of Missouri.

The committee to whom was referred the report of the Bank of Missouri have had that report under consideration. A copy of the resolutions, marked A, herewith reported, was forwarded to the President of the Bank of St. Louis, and also to the President of the Branch Bank at St. Genevieve. The report of the Branch Bank, marked B, is herewith reported; and the President and Clerk of the bank, in obedience to the request of your committee, have brought the books, notes, and such other papers of the bank as were necessary to give the information wanted, which have been carefully examined.

A list of the names of stockholders, showing the transfers made since the suspension of specie payments, and marked C, is also reported.

The bank has also furnished lists of debts due for which stock is pledged, debts due on personal security, and debts secured by mortgage, balances on books, all of which items were verified by a comparison with the notes and books of the bank, and a statement, marked D, herewith reported.

Your committee have examined, in part, the correspondence of the directory of the bank; and, for the information of the House, have made extracts from letters from the Hon. Wm. H. Crawford, Secretary of the Treasury Department of the United States.

"1. The bank will receive from the Receivers of Public Moneys, and others having moneys to deposit on account of the Treasurer, the paper of such banks as pay their notes in specie on demand, and are otherwise in good credit, and whose paper is in circulation in its vicinity, (a list of which will be furnished by it to the Secretary of the Treasury,) and will credit the same to the Treasurer of the United States as cash. The bank may, however, discontinue to receive the paper of any of the said banks, but in such case it will give immediate notice thereof to such Receivers, and others who usually deposit public moneys in it, and the notes of any such banks which may have been received by them before such notice shall, nevertheless, be taken and audited by the Bank of Missouri as cash.

"2. The bank shall pay at sight all drafts which the Treasurer of the United States may draw on it, and it shall, from time to time, transfer to the Bank of the United States, or its branches at New York, Philadelphia, Baltimore, Washington, or New Orleans, in such moneys as will be received by them as cash, the excess of public moneys remaining on deposit after such drafts are paid, over and above the sum of $150,000, which sum of $150,000 shall remain on deposit in the Bank of Missouri during the continuance of this arrangement, and shall be transferred, in like manner, by the bank, within six months after it shall cease to be employed to receive the public moneys. It is agreed, however, that if the amount received by the bank shall be so large as that the expense of remittance shall exceed the benefit of the deposit, the sum which is to remain on deposit in the bank shall be proportionably increased." Dated June, 1819.

Under date June 23, 1819, we find the following:

"As the current payments into the Bank of Missouri will, probably, be more than sufficient to meet any demands which may arise for the public service in that quarter, over and above the deposit proposed to remain in the bank, and as it is desirable that the large sum which is now in that bank may, as soon as practicable, be made available where the public service will require it, I have to request that measures may be taken for paying it over to the Bank of the United States as fast as may be convenient. * * *

It is presumed that the amount of the bills of the Bank of the United States and of its offices, now in the possession of the Bank of Missouri, can be conveniently, and without delay, transferred to the office at Louisville."

Under date of 30th of July, 1819, your committee find:

"Although it is not entirely regular to ask the bank to advance money under circumstances which do not admit of an immediate credit upon its accounts with the Treasurer, yet, considering the amount which has accumulated in the bank, the difficulty there is in transferring it to the Atlantic cities, where much of it must be eventually transmitted."

Under date of the 9th September, 1819, the Secretary says: "Considering, however, the precarious state of the State institutions, except in the principal cities, it would be an act of prudence not to retain their notes longer than what is absolutely necessary."

It is proper here to remark that, under date of the 23d June, 1819, the Secretary, in consequence of complaints from Kentucky, remarks: "It is at the same time extremely desirable that the most convenient and conciliatory course should be resorted to in obtaining payment of the bills which may happen to accumulate in the banks in which the public moneys are deposited."

The amount which was received in the Bank of Missouri from the 8th of August, 1818, to the 6th of September, 1819, will be seen by reference to a statement marked E. This statement is copied from a memorandum made in the handwriting of John Dales, the acting Cashier of the bank.

Your committee believe that at the time the Bank of Missouri was established the medium of exchange then circulating in this country was chiefly foreign notes of the banks of Kentucky, Ohio, Tennessee, Indiana, North Carolina, &c., in which the greater part of the capital stock was paid, and which was afterwards converted by the bank into specie.

That the bank has never, at any time, had under discount a larger amount than was allowed by the charter.

That the bank did make an arrangement with the Secretary of the Treasury for a permanent deposit of $150,000, which they had a right to loan or use as they thought proper.

That the bank, for nearly five years, did meet all demands against it in gold and silver, and did continue to do so as long as it had the means in its power.

That the debts due the bank on personal security, as well as those secured by mortgage, with the exception of five thousand dollars, are deemed safe and well secured.

The amount of notes in circulation are diminished $51,515 75, of which amount $7,356, as per statement, is sued on, and arrangement is further made, as your committee are informed, by which $8,125 are now suspended in the hands of General Clark, so that, making no allowance for the loss in five years' circulation, there is now only $36,052 75 in circulation.

Some of the Directors have borrowed more than $3,000; and a construction has been given to that part of the 8th section of the act of incorporation in the words following, to wit: "And no Director shall be entitled to loan at any time more than three thousand dollars from said bank, either in his own name or in the name of any other person," by which a Board of Directors have loaned sums, at their discretion, to any Director. By a rule of the by-laws of the bank (as your committee are informed) a Director has no right to loan any sum whatever, it requiring five Directors to authorize a loan. Of the propriety of this construction your committee leave the House to judge.

The books of the bank show the daily gradual, but rapid, drain of specie from the vaults of the bank, and your committee all concur in the opinion that there was no embezzlement of the specie funds of the bank at the time or since the suspension of specie payments.

From statement it will be seen that the United States is now the principal creditor of the bank. To coerce the payment of this debt would not only involve the bank in ruin, but by causing a correspondent pressure on the debtors of the bank, and other debtors, who, in their turn, must be sued, would produce scenes of distress which your committee hope will be spared to this community. For, however pressing the calls on the Treasury of the United States may be, when your committee remember the important services rendered by the Bank of Missouri, as well to the Treasury as to the Bank of the United States, in thus becoming the instrument of cashing for its benefit the large amount of notes received on account of the Treasurer of the United States, it is hoped that this additional calamity will not be visited on a community already stripped of the precious metals by the fatal policy of a Government whose true interest would have increased rather than diminish the circulating medium, more especially when your committee believe that, with a reasonable indulgence, the bank will be enabled to redeem its notes and pay all its debts, with little loss to the stockholders.

Your committee believe that the failure is not attributable to any act of dishonesty on the part of the directory of the bank, but to that cause only which has produced a general suspension in the western country, and to that policy which would submit the control of the currency, the wealth of this Union, and, unless soon counteracted, it is feared, its civil liberty, to the Bank of the United States.

Your committee would ask of the House to examine the item in statement E, from which it will appear that the amount of the notes of the Bank of the United States and its branches, received into the Bank of Missouri from the 8th of August, 1818, till the 6th of September, 1819, was $104,041 45. Why has this currency disappeared from among us? Why have the branches of the west refused to loan their notes? Why are the wealthiest debtors of the bank sued? The notes then were received at par with Kentucky notes; they are now worth more than specie!!! Property was then high—it is now low. Your committee conclude by hoping that no other question, however gotten up, however momentous, can again divert the eyes of the National Legislature from the truly alarming state of the country.

STATEMENT D.

Debts due by the Bank of Missouri.

To the Branch Bank of the United States at Louisville, Kentucky		$590 82
To the Branch Bank of New York		2 25
To the Branch Bank of Washington		470 84
Branch Bank of Kentucky at Louisville		1,528 00
Treasury of the United States		152,342 88
Suits commenced against the bank		7,356 00
To amount of notes in circulation, as follows:		
To whole amount issued	$197,800 00	
Post notes	7,138 29	
In all	204,938 29	
Deduct as follows:		
Notes now on hand, as appears from the books of the bank	$153,422 54	
Amount suspended in the hands of General Wm. Clark	8,097 00	
Notes on which suits are brought	7,356 00	
Making	168,875 54	
Which deducted leaves		36,062 75
Making the whole due by the bank		198,353 54

Funds of the Bank of Missouri.

Debts due and secured on a pledge of stock at 80 per cent.	$182,060 00
Debts due and secured by personal security and stock at 20 per cent.	32,700 00
Debts due and secured on pledge of stock at par	1,000 00
Debts due on personal security	75,693 10
Debts due on mortgage	110,577 69
Balance on books	6,696 07
Due by Bank of St. Louis, secured by mortgage with interest thereon, as verified by the President of the Bank of Missouri, and exhibits of sale, &c.	2,402 76
Judgments verified by President and Clerk, and considered good	12,961 43
Real estate	17,713 75
Utensils, as per report, valued at	200 00
Interest on judgments and notes suspended, as per report	2,000 00
Miami Exporting Company	446 00
Make	441,460 80
From which deduct the sum due by bank	198,353 54
	246,097 26

Leaving a balance in favor of the bank, but from which should be deducted the amount of $8,097, deposited with General Clark, deducted from the notes in circulation.

E.

Moneys on hand September 6, 1819, received of the several Receivers of Public Moneys, being such as they were authorized to receive by the Hon. W. H. Crawford, Secretary of the Treasury.

CASH.				FOREIGN NOTES.																
Specie.	Notes of Bank of Missouri and its branches.	Notes of Bank of the United States and its branches.	Total.	Boston and New York.	Utica.	Philadelphia and Central Bank of Pennsylvania.	Baltimore.	District of Columbia.	Virginia.	North Carolina.	S. Carolina and Georgia.	Augusta, Ga., and Huntsville, Ala.	Tennessee.	Kentucky.	Georgetown, Ky.	Ohio.	Indiana.	Illinois.	Various.	Total.
Dolls.	*Dolls.*	*Dolls.*	*Dolls.*	*D.*	*Dolls.*	*D.*	*D.*	*Dolls.*	*Dolls*	*Dolls.*	*Dolls.*	*Dolls.*	*Dolls.*	*Dolls.*	*Dolls.*	*Dolls.*	*Dolls.*	*Dolls.*	*D.*	*Dolls.*
115,362 97	31,284	104,041 45	250,688 36	150	3,384	203	810	8,148	33,738	101,073	17,554	7,396	144,109	206,631	2,336	28,091	8,599	5,727	115	569,054

REMARK.—The notes called foreign notes were such as the Secretary of the Treasury authorized the several Receivers of Public Moneys to receive, but none such were at that time received on general deposit by the Bank of Missouri as cash, although the bank did afterwards, at its expense and risk, convert the same into specie.

The above, except the remark, is truly copied from a register kept by John Dales, late Cashier, from the 8th August, 1818, to the 6th September, 1819, and it is believed no register or memorandum of the kinds of paper received of the several Receivers was kept or made previous to the first mentioned period.

E. L. LANGHAM, *Clerk.*

Illinois paper	$5,727	Georgetown, Ky., paper	$2,336
Indiana paper	8,599	North Carolina paper	101,073
Kentucky paper	206,631	Alabama and Augusta paper	7,396
Tennessee paper	144,109		504,962
Ohio paper	29,091		

[From the Washington Republican.]

THE SUPPRESSED DOCUMENTS.

In the hurry of my last communication I omitted to notice another reason in addition to "their irrelevancy of the subject-matter of the call;" which, according to the report of the committee, is assigned by Mr. Dickins as a justification for his having marked two of the three suppressed paragraphs, which he admits he marked.

This is, that they were "improper, *in his opinion*, to be communicated to the public, on account of the *disclosures* they made, or *opinions* they expressed, which might be injurious to the affairs of *the banks* or *individuals* to whom they alluded." And thus it appears that, because *he* thought they ought not to be communicated *to the public*, he determined to withhold them *from the House*, notwithstanding its unqualified call for them. But who constituted him, *a mere clerk of the Department*, the judge of such matters? Was it not the province of the House to decide upon them? Or will he, or any one in his behalf, have the hardihood to place his justification upon the degrading and insulting assumption that the legitimate discretion of the House could not safely be confided in?

Public documents belong not to the head of the Department in which they are deposited, but to the sovereign people of the Union, whose representatives have the right to command their production whenever they may deem it necessary or useful. Vain, however, would be the power to command without a correspondent obligation to obey. Obedience, therefore, is a positive obligation imposed equally upon the highest functionary of the Government and every subordinate public agent. None, therefore, can disregard or violate it without offering insult and indignity to the people and contempt to their representatives. And if, upon a call for the whole of a correspondence on a particular subject, as in the present case, even the head of a Department, much less a mere clerk, should, usurping the powers of the House, by arrogating to himself the right to decide how much of such a correspondence should be communicated or withheld, it could not be submitted to without compromitting the honor and dignity of the House. If submitted to, it would, indeed, "involve the important question how far the House and the nation could repose confidence in the information on which they might be called upon to act." A pretension so monstrous, and a practice so dangerous, never can be tolerated or excused by a virtuous people who have the intelligence to appreciate and the firmness to assert and maintain their rights.

But let us see what are those appalling "*disclosures*" and "*opinions*" which alarmed the apprehensions, awakened the sensibilities, and excited the sympathies of Mr. Dickins so strongly as to induce him, with such temerity, to interpose his unwarrantable precautions to shield "*those banks and individuals*" from the terrible consequences that were otherwise to be expected.

One of the cases alluded to is destined to become a most fruitful topic. Some important bearings of the other will receive future illustration. At present, however, I intend to notice them in reference only to the motives by which Mr. Dickins professes to have been actuated.

In the first place, then, it is not a little remarkable that "*those banks and individuals*" that were to be so seriously affected are found, on examination of the documents, report, and evidence, to dwindle down to *simple units*. There was *but one* in either case.

In regard to the first, "*the disclosures*" which it was apprehended "might be injurious to the affairs of *the banks* alluded to," are to be found in the letter of John Sering, Cashier of the Farmers and Mechanics' Bank of Indiana, dated Madison, August 24, 1820, [F 6,] and consist only of a mere inquiry of the Secretary of the Treasury, whether the notes of the MECHANICS' BANK OF ALEXANDRIA ought to be received in payment for public lands by certain land offices in that State. Now, is it possible that an inquiry of this kind, by an individual residing at so remote a distance, could have been so materially "injurious to the affairs of a bank" in the District of Columbia, whose solvency, high character, and good standing, was such as to justify Mr. CRAWFORD'S CIRCULAR LETTER to the Receivers of Public Moneys, dated August 1, 1820, *in which he directed its notes to be received in payment for public lands?* How wonderful that it should have been so thought!!!

The second case, [letter I 6,] it is true, "implicated one who had been a public officer," but who had long before been removed, through the instrumentality of the Secretary of the Treasury himself, on charges of the grossest misconduct. Is it not, then, passing strange that, in the very Department by which he had been thus publicly disgraced before the whole nation, there should be found so strong a disposition, *on his account*, to prevent "the disclosure" of a solitary instance of his improprieties which happened a considerable time previous to his removal? Credulity itself must be severely taxed to believe it, but Mr. Dickins says so—and "Brutus is an honorable man."

It must be obvious to the most superficial observer that there is a mystery in the business which requires further explanation; but leaving its development to time, that effectual trier of all things, and supposing Mr. Dickins to have been actuated, in these two cases, by the motives he professes, let us inquire whether they could have been less powerful and operative for the suppression of the paragraph in the letter [A 5] which relates to the Bank of Steubenville.

It appears that on the 10th of January, 1818, this bank owed the Government a special deposit of $79,707 80, and a cash deposit of $27,570, making an aggregate of $107,227 80.

On the 18th of January the bank proposed to the Secretary of the Treasury to consider this sum as a cash debt, and to pay it to the branch at Pittsburg, in four equal payments of three, six, nine, and twelve months, with interest, to commence from the time of the receipt of his acceptance of the proposition.

On the 29th January, 1818, this proposition was acceded to by the Secretary. The whole of this debt, therefore, must have been due, and ought to have been paid, in February, 1819.—(See letters Aa Nos. 1 and 2.)

On the 13th February, 1819, the bank, having failed to comply with its contract, and still owing the Government a balance of $53,638 90, addressed a letter to the Secretary, stating that "in April, 1818, it had received a bundle of its notes from the branch at Pittsburg containing $30,000, the property of the United States, placed in that office on special deposit, and that, from the great pressure for specie, *it had been compelled*, in order to obtain time, to submit to a charge of retrospective interest from the January preceding, because the Cashier had written a letter on that subject in that month which, as he alleged, amounted to a demand of payment, and that, in consequence of the continuation of those pressures, &c., *it had only been enabled* to pay the interest, and reduce the debt to $24,568 50;" and soliciting the Secre-

tary, with great importunity, to order this sum to be transferred to it from the branch at Pittsburg, and to adopt certain arrangements for the purpose of increasing the value and circulation of its (the Bank of Steubenville) notes. These two balances, proposed to be united in one debt, amounted to $78,207 40, which was all that the bank asked in this respect.

On the 12th March, 1819, the Secretary of the Treasury not only ordered the transfer as above requested, but also directed a similar transfer of $18,650 44 from the branch of Chilicothe, which the Bank of Steubenville had not requested, but was then "taking measures to discharge;" and in the same letter which announced these further fruits of "his friendly disposition to this bank," and drew forth its adulatory acknowledgments, he adds: "I have this day addressed the Superintendent of the road west of the Monongahela, requesting him to ascertain whether the contractors for making the Cumberland road CANNOT BE INDUCED to receive the sums which may become due them in drafts *upon your institution*. I have also instructed the Superintendent of that part of the road which is yet to be contracted for *to make the contracts subject to be discharged in western funds, if it can be done without* CONSIDERABLE LOSS *to the Government*.*—(See letter A No. 2.)

Thus it appears that on the 12th March, 1819, the debt which the Bank of Steubenville owed to the Government, but was utterly unable to pay, amounted to $96,257 84. Who, then, could have imagined that this bank, having so recently failed to comply with its engagements with the Government, could have the presumption to ask further pecuniary favors of "one of the first officers of the Government," who was bound by the most sacred obligations to take every possible care of its money? And how infatuated must Mr. Crawford have been to have thought it consistent with his own duty or the public interest to continue a bank so evidently broken, and located in the vicinity of the branch of the Bank of the United States, at Pittsburg, as a depository of the public moneys?—a bank, too, which, in its letter Aa No. 1, had so unequivocally indicated to him its own consciousness of the impropriety, if not illegality, of his doing so! Strange, however, as it may appear, the Bank of Steubenville, still confiding in Mr. Crawford's "friendly disposition towards it," at this very time, and under these very circumstances, asked to be made the depository of public moneys received from the sales of public lands; and, with an ever-abiding, untiring generosity, Mr. Crawford granted its request, and contracted to allow it a permanent deposit of $50,000, "of which the debt it then owed was not to be considered as forming any part."—(See Aa No. 5.)

The condition of the bank, as might have been foreseen from a variety of other circumstances contained in the document No. 66, which time does not permit me to advert to, continued to grow worse; and in a letter which it addressed to Mr. Crawford on the 7th July, 1820, pleading "*its very low state*," and importuning his indulgence, it says: "It is evident from the statement enclosed (which, by the bye, is suppressed) that the reputation of this institution, for the present, *rests alone upon your forbearance* until collections can be made, or further deposits made by the Receivers of public money."—(See letter A No. 8.)

This was, in effect, asking Mr. Crawford to wait for the payment of a debt to the Government till the bank could collect enough of the Government's own money to discharge it. This appeal to Mr. Crawford's "friendly disposition," however, was not made in vain. The bank was indulged, continued to violate its engagements, owed the Government on the 14th February, 1822, (the date of Mr. Crawford's report,) the enormous sum of $167,297, received from the sale of public lands, (see Mr. Crawford's report, document 66, page 7,) and still is a depository of public moneys!—(See Mr. Dickins' first examination.)

Can any impartial man read this hasty review of the connexion of the Treasury Department with the Bank of Steubenville, and believe that Mr. Dickins, who so greatly deprecated the disclosures in relation to the Mechanics' Bank of Alexandria, and an individual who had been removed from office, might not have thought it equally serviceable to Mr. Crawford to suppress a paragraph which showed that, to a bank so highly favored and so ready to ask, "he had extended his friendly disposition beyond what *its Board would have dared to ask*." I confess I think the latter much the most probable, and therefore I think Mr. Dickins' memory must have failed him when he gave his testimony.

The "Richmond Enquirer," I find, thinks "it highly probable that Mr. Dickins, who marked all the other omitted paragraphs, marked this too, and that the circumstance has escaped his memory." And thus it appears that the editors of that respectable and patriotic journal are too highminded and honorable to descend so low as to unite in the project of rejecting all testimony in regard to others, and fixing the charge upon a member of the House, against whom there is not the slightest grounds of suspicion.

But they say, also, "that the arrow which was aimed at Mr. Crawford has spent its force in mid air, and that the committee have correctly acquitted him of all participation in this business." What an unfounded assertion! There is nothing like it in the report. As to three of the marked paragraphs, one of which is particularly important, the implifications which the report justifies are most strong that Mr. Crawford's attention was called to them, and, of course, that he must have approved of the object of those marks, since he did not erase them. Who could have had a better opportunity of knowing whether he did or did not see the marks than Mr. Dickins? The latter must have known, or believed at least, that he did see them, or he (Mr. Dickins) could not have sworn the truth when he said "I think that if the Secretary should have been of opinion that what I had marked *ought* to be printed, *he would have erased the marks*."

The editors might, with just the same propriety, contend that the committee have acquitted Mr. Dickins of all participation in marking the letter A No. 5, as that they have done so in regard to Mr. Crawford. The report, in this particular, asserts only the want of proof that either of those gentlemen was guilty. Had the fact been established, as it is admitted by the "Enquirer," "that Mr. Dickins marked this paragraph also," every implication against Mr. Crawford, in regard to the others, would have been equally warranted in relation to this one.

I am glad, however, to find that the language of the "Enquirer" so clearly admits that an offence has been committed by some one. The very term acquitted, which it introduces with some parade of triumph, has a direct reference to an offence. By whom, then, was it omitted? If by Mr. Dickins, is it not somewhat singular, if Mr Crawford had no participation in it, that it should not have received his most pointed reprehension? Let it be remembered that Mr. Dickins still continues one of his most confidential clerks. The inference from this single fact is irresistible, and an enlightened people will not fail to give it its due weight.

Those editors, however, are greatly mistaken in supposing that these suppressed paragraphs are all

* Who can doubt as to the effect of such instructions? and whence did Mr. Crawford derive authority to order any such contract to be made, at any loss whatever to the Government? This is monstrous!

the "discoveries" that were alluded to "in the whispers they heard three months ago." They are mere bagatelles in comparison with what is yet to be discovered. I have done with paragraphs for the present, and take my leave of them without venturing to decide who is guilty of their suppression. The decision of that question I cheerfully surrender to an impartial public. I shall not, however, be deterred by vulgar ribaldry and ungentlemanly abuse, nor *by attempts to establish an inquisition to abridge the freedom of the press*, from engaging in further investigations. Such attempts come with a very bad grace, indeed, from exclusive "Republicans of the Jefferson school." But the consciousness of a weak and indefensible cause naturally begets a desire to divert public attention from it. That desire has been most powerfully manifested already, and will be greatly increased. I shall, however, regard all such attempts with the indulgence that is due to the desperation of the cause and the considerations from which they may spring.

If certain members of Congress are as desirous as they appear to be to detect and punish me for anything that I have written, let them institute any proceeding by the House to act, not collaterally, but directly upon me, and I pledge my honor that I will avow myself, and waive any privilege that I have, if, indeed I have any, that would shelter me from merited punishment.

My only motive for concealment arises from a consciousness that I do not write well enough for the public eye. So far from thinking that I have done wrong, I persuade myself that I shall, before I have done with this business, entitle myself to the gratitude of my fellow-citizens. The official conduct of a public officer is a fair subject of investigation. Every freeman has a right to investigate it in decent language, and I neither have used, nor shall I intentionally use, any other kind. With this limitation, I shall pursue the course that I have marked out for myself, "though Tray, Blanche, and Sweetheart, should all bark at me."

A. B.

[From the Washington Republican.]

SUPPRESSED DOCUMENTS—Class No. 3.

Considering the great anxiety for "probing this business to the bottom," which was so conspicuously manifested on a recent occasion, and the confidence with which gentlemen asserted on the floor of the House that "*all* the original letters, marked and unmarked, had been communicated," it is a little singular that the strange metamorphosis of some of the most important of those *originals* into *extracts*, which has been subsequently discovered, should have completely extinguished the spirit of inquiry, and left nothing in its place but listless unconcern and apathy. How this is to be accounted for, is a problem which I may safely leave the public to solve. But why not investigate those extracts? It is just as probable that the originals were taken out, and those extracts foisted in, by a member of Congress, as that he marked the letter A 5. Besides, he might have done the latter innocently; but only let the former be fixed upon him, his motives can no longer be considered problematical. For what could more strongly evince a premeditated determination to suppress parts of a letter than deliberately copying long extracts from it and passing them off for the original itself?

Suspicion cannot be made to stick to the member alluded to, unless he can somehow or other be implicated in the legerdemain by which the transformation of those originals into extracts has been so dexterously effected. If all the implications in regard to this curious affair shall be permitted to rest exclusively where they now do, the unsophisticated logic of the great mass of the community, who have no interest in being themselves deceived or in deceiving others, may lead them to the conviction that those who have been guilty of a multiplicity of much more important suppressions, may have had some participation in the suppression of the poor little paragraph in the letter A 5 also.

It is a great error to be too easily discouraged. The investigation of those extracts may disclose some *possibility* that may afford, at the same time, an apology, at least, for the scepticism and the credulity of those whose peculiar organization of mind prevents the possibility of their being convinced against their wills, and renders it perfectly easy to believe whatever they please. Something, therefore, may possibly be gained in relation to the object alluded to by the investigation. Abstaining from it now, after all that is passed upon the subject, is like surrendering at discretion. The attempt to implicate the member alluded to has gone too far to stop at the present point. It must be openly abandoned (which would be very mortifying) or pushed further. Without the one or the other, an impartial people must infer that there has been a desire to screen the guilty by sacrificing the innocent; which is so abhorrent to every just and generous feeling that, if such an opinion should prevail, it will be infinitely worse in its consequences than all the suppressions that have been brought to light or are yet to be disclosed.

Let not gentlemen who were so keen "upon the scent, while they supposed it to lead to the hole of an imaginary fox," now be found "*at fault*" because it is discovered to "lead directly to the den of the lion." Justice, magnanimity, and regard for consistency so imperiously forbid it, that I trust such a spectacle will not be exhibited to the just, generous, and gallant citizens of this highminded Republic.

If gentlemen have been betrayed into error in asserting, before the whole nation, the important fact, that *all* the originals of the correspondence between the banks and the Treasury Department had been communicated, ought not the error to be corrected? And from whom have the public a greater right to expect that correction than from those who have rendered it necessary? One honorable gentleman, assuming the fact, as well he might, from all that then appeared, remarked, "that it spoke conviction to his mind from the first agitation of this matter, and was conclusive, that, so far from any intention to suppress *any part* of the documents, there was evinced, *in sending the original letters*, a disposition to open the whole flood of information to the House." The great importance of this alleged fact is thus rendered manifest by the incontrovertible argument that has been deduced from it. Would it, then, be right that the people should be misled and deceived in regard to this matter? The argument of the honorable gentleman, without the fact to support it, is worth nothing, and I repeat, that the statement cannot be correct, unless Mr. Crawford and the President of the Bank of Huntsville actually sent extracts of their own letters to each other. And this the documents themselves will prove.

The very mystery in which this affair is involved seems to me to furnish the strongest inducements and the best possible reasons for instituting a particular and strict inquiry into it. If there has been nothing wrongfully suppressed, the production of the real original letters themselves will show it. This, therefore, upon that supposition, would be the very best course that could be adopted for those who may

be supposed to be implicated. After the vigorous struggles that have been made for exculpation, in relation to the suppression of one little paragraph, it would be too late to affect a dignified indifference in regard to those curious extracts. If, with such powerful motives to produce the originals, they should still be withheld, it will not be extraordinary if it should be believed that their production would readily account for the labor and pains that must have been employed in preparing the extracts which have been so unaccountably substituted in their place among the documents.

But waiving for the present all further remarks on suppressions, by means of extracts of letters passed off for originals, I proceed to notice a new class of suppressions, by the withholding of both originals and copies.

It is most obvious, from the general scope and tenor of the very first one of the extracts that I have referred to, (which is designated as the letter L No. 2, from Mr. Crawford to the President of the Bank of Huntsville,) that it is a reply to a letter which has not been communicated. Of this fact, however, the following sentence contained in it is conclusive: "I observe that a part of the deposit made at Savannah, to which you refer, [when, where, or how, does not appear,] was made in your own notes and in the notes of the Bank of Tennessee." Here, then, it is evident that a letter from the President of the Bank of Huntsville, relating directly to the deposits, and strictly embraced by the call upon Mr. Crawford, has been withheld, unless, perchance, it may have been purloined from the documents by some one "who wished to injure him." This being possible, and possibilities being deemed entirely sufficient to warrant implications against one individual by gentlemen who reject proof as strong as Holy Writ against others, I pass on to a case that cannot be so easily eluded by this most charitable subtlety.

The suppressed paragraph in the letter L 5, from Le Roy Pope, President of the Bank of Huntsville, to the Secretary of the Treasury, dated May 4, 1819, is acknowledged to have been marked at the Treasury Department for the purpose of suppression. This paragraph clearly related to instructions of the Secretary of the Treasury, in regard to the very deposits which were "the subject-matter of the call;" contains no "disclosures which might have been injurious to the affairs of banks and individuals;" and is, in itself, perfectly harmless.

What possible motive, then, could there have been for its suppression, but for the purpose of CONCEALING THE LETTER TO WHICH IT REFERS? This letter has been withheld, and the paragraph that refers to it is in the following words: "*Your conjecture* in relation to your circular of the 11th of July last is correct; [where is the conjecture to be found?] the important words subsequent to the 30th June last are not contained in the copy received by us, and this circumstance satisfactorily accounts for the construction it received from the Board of Directors. We regret that any mistake should have occurred, but we rejoice that our decision is *thus acknowledged* [but how is it acknowledged?] to have been proper. Agreeably to *your request*, [when, or how was this made?] I return the copy heretofore received, and under which we have necessarily acted, and retain the copy accompanying your last letter." This last letter, however, is nowhere to be found among the documents. Now, can any one read even this paragraph, with a view to ascertain the truth, without being strongly impressed with the belief that the motive for those suppressions, by such cautious arrangement, may have been somewhat different from what has been alleged?

Mr. Dickins, in his testimony, says that "the letter of the 1st of May is not communicated, as will be seen by the printed documents."—(See his second examination.) But, as there is no clue to lead us to all the reasons which may have produced its suppression, I will content myself at present with adverting to one more of the many letters that have been withheld, concerning which Mr. Crawford himself leaves us no room for doubt.

This is referred to, and partly described, in his letter, L No. 7, to the President of the Bank of Huntsville, dated 30th of July, 1819, in which he says: "You will perceive by the contents of *my letter of the 9th instant* that the failure of the Nashville Bank and its offices was at that time known to this Department. It was *then* foreseen that the Bank of Huntsville could not *fail* to be injuriously affected by that event, and by others of a similar nature which were then anticipated. I cannot, however, admit that these are the only causes which have produced the embarrassment described in your letter, nor concur in the opinion which you express—that the difficulties of your situation have been wholly produced by the Government deposits. The real cause of them is that you have discounted *excessively* upon your capital. If the public money had not been deposited with you, and you had discounted to the same extent as you have done, the amount of your notes in circulation would bear *a most unreasonable* proportion to the specie in your vaults; a proportion which, in times *most favorable* to banks, would be considered *wholly unsafe*. The public deposits, indeed, may be chargeable with your difficulties so far as they have *tempted* you to discount beyond what you would have done had they not been in your possession.

"The reasons stated in *my letter of the 9th instant* in favor of the prompt adoption by the bank of the measures necessary to the *transfer of the public money* in the possession of the bank beyond the permanent deposit remain unimpaired," &c.

The letter of the 9th July, 1819, is again referred to in the letter, L No. 8, from the President of the Bank of Huntsville to the Secretary of the Treasury, dated September, 1819, yet that letter has been withheld. Let me then ask whether there can be a doubt that it was included in "the call," or that it was relevant to the subject-matter thereof? If this letter could be rightfully withheld, what one, in the whole correspondence, was Mr. Crawford bound to communicate? Had it been produced, is it not probable that it would have left him without the least excuse for having continued the Bank of Huntsville a depository of the public money for about twelve months thereafter? I infer this from the description he himself gives of the letter, and from another one written cotemporaneously to another southern bank, which he agreed to make a depository of the public money on the production of a return of the state of its affairs, that "exhibited discounts to double the amount of the capital paid in," which he himself "conceived at the time to be imprudent," and notwithstanding he thought it "difficult to conceive that any bank could be managed with prudence which extended its discounts more than fifty per cent. beyond its capital actually paid in."—(See his letter, M No. 4, to Israel Pickens, President of the Tombigbee Bank, dated July 9, 1819.)

The Bank of Huntsville, previous to the date of the suppressed letter of the 9th of July, 1819, had failed to fulfil its engagements; and, on the 30th June preceding, professing to repose "an animating confidence in the liberality of the Secretary of the Treasury," its President frankly declared to him that "heavy drafts from you would place us in a most disagreeable dilemma. In this case we must either empty our vaults or refuse payment. If you take away from us our specie we shall no longer have it to pay with here, and if you draw largely we shall be compelled to stop. Whichsoever of these courses we take, we trust, however, that you will not reduce us to a necessity so hateful." And it is a most astonishing

fact that they did not trust in vain. After such an exposé of the situation of this bank, what possible justification can be presented for continuing to make further deposits in it? But let us see what was its real situation at the date of this communication to the Secretary.

On that very day its capital was $164,175, on which it had discounted to the amount of $417,834 40, and then owed to the Government $244,519 51, and to individuals $34,031 77, and had in specie only $97,679 62.—(See LL, in document 66.)

In June, 1820, its capital remained $164,175; its discounts amounted to $414,480 24; its debt to the Government, $218,352 08; to individuals, $37,268 39; and its specie was then reduced to $37,261 36, (see same document;) and yet, during all this time, it continued to be a depository of public money; and notwithstanding all these circumstances, so well calculated to excite the greatest anxiety for the safety and prompt transfer of the public deposits, it does not appear that Mr. Crawford ever wrote one line on the subject from July, 1819, to July, 1820. There is, therefore, little to choose between an admission that the correspondence has been suppressed and the acknowledgment of a negligence so culpable.

It is also a remarkable circumstance that the offer of this bank to pay interest, when earnestly imploring forbearance, does not appear to have been accepted.

And now, I would ask, what justification can be offered for thus jeopardizing the public money, and bestowing the use of it upon the stockholders of a bank in Alabama, while the Government has been compelled to resort to loans and the payment of interest? All this, however, is but a trifle to what is yet to be disclosed; and though some people may now have their myrmidons, as Achilles had in days of yore, their vaunting and menaces shall neither divert nor deter me from the purpose I have heretofore avowed. Indeed, I should think myself something like "the traveller who stopped on an important journey to chastise an impertinent cur that had bit at his horse's heels," were I to pay the slightest attention to their foolish denunciations and vile vituperations of myself for exercising in a decent manner a right wisely guarantied to every freeman of this Union.

A. B.

[From the Washington Republican.]

I now proceed to fulfil, in part, my promise of giving further explanations relative to the correspondence between the Treasury Department and the Bank of Missouri, and of the relation that subsisted between them.

It will be recollected that the first call of the House for the correspondence with those banks which had been made the depositories of public money received from the sale of public lands, and for the monthly returns they were required by their engagements regularly to make to the Department, was answered by Mr. Crawford on February 14, 1822.

Upon a critical examination of so much of his report as related to the Bank of Missouri, and of the documents therewith transmitted, they were found to afford intrinsic evidence that a part of the correspondence had been suppressed; that the returns of the bank required by the call had not been communicated; that another general return had been substituted in their place, which kept out of view the amount of its discounts and other important exhibits that were produced in all the other cases; and that a part of the information communicated was not only unsupported by any of the documents, but palpably inconsistent with some of them.

Under such circumstances it was due to the dignity of the House that a second call should be made, and enforced also. And notwithstanding all the canting about harassing and persecuting Mr. Crawford with *calls*, it will be seen that he himself has rendered them necessary by withholding information which it was his duty to have communicated, and the withholding of which nothing can excuse, unless, indeed, his friends be so numerous and powerful, and their partiality for him so great, as to render them both able and willing to invest him *de facto* with immunities and privileges which would exempt him from all responsibility to Congress, and render him superior to the laws and Constitution of the country.

Let the good people of this Union have patience; in due time they will be convinced that this language is not too strong. They are interested in knowing the truth, and nothing shall prevent me from communicating so much of it as may suit my own convenience. While, however, I continue to write under my present signature, I earnestly hope it will be constantly kept in mind that, for proof of the statements I have heretofore made or shall hereafter make, I rely exclusively upon Mr. Crawford's own documents. If, therefore, I should make any misrepresentation, I repeat that nothing can be more easy than to detect and correct it.

Intending merely to exercise the right, wisely guarantied to every freeman of the Union, of investigating the official conduct of a public functionary, and in doing so to confine myself to the truth, and studiously to abstain from all offensive language, I shall utterly disregard all the abuse, vituperation, and denunciations of those who, for their own selfish purposes, would overawe and repress the spirit of inquiry, without which the freedom of the press would lose much of its boasted advantages.

It may, I am confident, be safely left to public sentiment to decide upon the pretensions to impartiality, disinterestedness, and patriotism of those who would excite odium against me for exposing conduct in Mr. Crawford which they themselves will not venture to defend and justify. Gentlemen should recollect that this case is now before a just and intelligent tribunal, where it will be decided according to its own intrinsic merits or demerits; and that, while they would impute to me motives of personal hostility, they themselves may not escape the reproach of endeavoring to screen from fair investigation conduct in Mr. Crawford which they would be the most prompt to condemn and denounce in others.

It has recently been seen that when, in a short article, I first took the liberty of calling the public attention to a part of those suppressions, an immediate search was made into the documents. The facts I alleged were found to be strictly true; and thereupon the House of Representatives, *of its own accord*, unanimously determined to investigate the matter. Additional facts of superior interest continued to be developed, with the same means of testing their accuracy; but finally "the scent was ascertained to lead directly to the den of the lion" And lo! then the great object of some gentlemen was to stop short, wheel about and turn back to inquire *who A. B. was*, with the hope of finding him a member of Congress, and the avowed determination "of expelling him as a *dirty dog*" for the very *unparliamentary* conduct of

writing a short article in decorous language, and the truth of which was attested by every member of the House. This ludicrous scene, however, at which I confess I, as well as others, laughed most heartily, was permitted to close with an abandonment of that darling project; and thus I escaped, what indeed I was very willing to meet, the formidable array of terrors with which I was threatened. Such daring attempts, however, upon the freedom of the press and the rights of a fellow-citizen will not soon be forgotten. Like all the vaporings and abuse with which they were accompanied, they would have been worse than useless in a good cause, and could only render a bad one still more desperate.

In an early stage of this investigation I ventured to advance the opinion that this business was not to be *whitewashed*, compromised, and finally settled at Washington. It is a subject which is legitimately within the jurisdiction of the tribunal of the people, and believing that they will take proper cognizance of it, I proceed to notice the second call that was made upon Mr. Crawford in regard to the Bank of Missouri.

This call remained unanswered until the 27th of April, 1822, and the documents accompanying it were not printed until after the rising of Congress. Of course, like the report of the second committee of investigation, and the replies to Mr. Eaton's and J. Jenning's resolutions, it was delayed to so late a period of the session that it could not then be acted on. It, however, was a little more fortunate than the resolution adopted by the House, on the motion of Mr. Moore, of Alabama, calling upon Mr. Crawford for an exhibition of certain allowances made to a few land officers, for clerk hire, &c., in positive violation of the law of Congress on that subject; for this call, like the one made upon him in 1818 on the subject of internal improvements, he has not deigned to answer at all. And doubtless this flagrant contempt of the lawful authority of the House, and insult to its dignity, will be held perfectly blameless by all those who recently rendered themselves so conspicuous by their bold and unconstitutional attempts to muzzle the press and violate the most unquestionable rights of a fellow-citizen. The people, however, who yet, thank God, have the right to judge for themselves, may think very differently of such conduct, and with them I am content to leave it.

Long as the answer to the second call above referred to was delayed, it would not have been without some use before this time if Mr. Crawford could have been induced to have paid a proper respect to the legitimate authority of the House. This second report disclosed the important fact that while only seventeen letters of the correspondence with the Bank of Missouri had been transmitted to the House, upwards of twenty other letters of the same correspondence, which ought to have been communicated, had actually been withheld. This far exceeded all the suspicions that had been excited by the causes already stated, and created a very strong presumption that, as so much of the correspondence with that bank had been suppressed, parts of the correspondence with other banks might not have been communicated. And hence a third call was made, requiring him to communicate to the House, as early as practicable in the succeeding session, all the correspondence between the Treasury Department and the banks in which public money had been deposited within a stated period, together with other information in regard to the relation which had subsisted between those banks and the Department. Yet, though he had from the adjournment of the first to the commencement of the second session of the 17th Congress to comply with this call, he actually failed to make his report till within about two or three days before the late adjournment of Congress, and, as in the case of the documents transmitted with his second report, this third one is not even yet printed. I hope, however, we shall have the pleasure of seeing it before long. And now I would ask of every disinterested and candid man, *What does all this look like?*

A. B.

[From the Washington Republican.]

In regard to the suppressed letters in the correspondence with the Bank of Missouri, let it be recollected that Mr. Dickins stated in his testimony before the first committee of investigation that "in this case he [Mr. Crawford] directed me to collect *everything* in the office relating to the subject. They were selected and submitted to his inspection." Now, if these letters were included among those which were thus collected and submitted to Mr. Crawford's inspection, why were they not communicated agreeably to the first call? Seeing that Mr. Dickins was so particularly directed to collect "*everything*" upon the subject, and "that Mr. Crawford and himself had no particular consultation on the subject of these papers," it is difficult to imagine any motive that could have influenced him to have concealed from Mr. Crawford such a large portion of this correspondence when he presented to him the seventeen communicated letters. But supposing these suppressed letters, of which, with all the others, it is proven that Mr. Dickins had the custody, were kept out of view by him when the first call was answered, how is it possible that the fact could have been concealed from Mr. Crawford at the time he made his second report, and transmitted them with those very letters themselves. And what should have been his course had Mr. Dickins disobeyed his orders and acted so unwarrantably?

The relevancy of these suppressed letters "to the subject-matter of the first call," and the extremely delicate import of some of them, shall hereafter be most satisfactorily demonstrated. At present I can only briefly refer to a very few of them; and first I must premise that, by the call, Mr. Crawford was not only required to communicate the correspondence, contracts, &c., with those banks, but also to state the amount of uncurrent notes he had received from them in discharge of their debts to the Government. In his reply he states the several sums of such money which he admits he received, and adds that "in no other case have uncurrent bank notes been received from any bank in which the public money has been deposited." Now, one or more of these suppressed letters will show that he received *more* of such notes *than he reported*. For proof of this I will, *at this time*, only refer to the 5th page of his report, the 8th specification, and the paragraph immediately succeeding the 9th in the letter I No. 9, in the documents No. 66, and to the suppressed letters B No. 18, No. 19, and No. 13, and particularly to the latter part of the last one, all in documents No. 119.

In another part of his report, referring to the permanent deposits stipulated to be left in those banks, Mr. Crawford states that "the whole amount deposited in them was, *at all times*, at the disposition of the Government, whenever the public service should require it, and the opportunity of expenditure at the bank of deposit *shall* occur." He has not, however, communicated the contract with the Bank of Missouri,

but annexed to his letter of the 23d June, 1819, which refers to that contract, is a note in the following words, viz: "The conditions referred to in the preceding letter are the same as those offered to the other banks in the western States; the sum to remain in deposit is $150,000."—(See A No. 10.) But upon examining A No. 10, it is found to relate exclusively to instructions given to Receivers of Public Money more than twelve months *after the date of that contract*. Let us, however, hear the Cashier of the Bank of Missouri on the subject. In the suppressed letter B No. 21, documents No. 119, he says to Mr. Crawford, among other things, "we cannot believe that you intend to draw on the standing deposit at this time, &c., when your COVENANT, so recently made, assured us of the contrary, &c. The opinion is DECIDEDLY formed that the standing deposit MUST NOT BE ENCROACHED UPON." There are other important matters in this letter, but I beg to ask whether what is already stated is not sufficient to show its "relevancy to the subject-matter of the call?"

Mr. Crawford was also most explicitly required to communicate "the statements made by each [of the banks] for the last twelve months preceding its failure." But neither of the calls have been sufficient to draw from him the monthly or quarterly returns of the Bank of Missouri of a later date than the 1st of February, 1820, although its failure did not occur until the 17th of August, 1821.—(See letter I No. 17, documents 66.)

The contract with the bank not having been communicated, except in the manner above mentioned, I cannot positively assert that the bank was bound to make these returns. This, however, seems fairly inferrible from those which it did make up to the 1st of February, 1820, and from the suppressed letter of its Cashier of the 18th of February of the same year, wherein, in referring to "his reports," he seems to recognize his obligation to make them.

Mr. Crawford also in his letter to the Bank of Missouri of the 23d of June, 1819, before referred to, says: "In lieu of the arrangement now existing between the Treasury and the Bank of Missouri in relation to the public money deposited therein, I now transmit for the consideration of that institution conditions similar to those which have been agreed upon with *all* the other banks of deposit in the western country." To ascertain what those conditions were, reference must therefore be had to the contracts that had been made with the banks alluded to. The first of these that appears in the documents No. 66 is referred to in his letter, A No. 2, of the 12th of March, 1819, and the contract itself is designated as A No. 3. By this the bank was bound "to render to the Secretary of the Treasury and to the Treasurer of the United States duplicate monthly returns of its accounts with the Treasurer, and also to render to the Secretary of the Treasury monthly returns of the state of its affairs, and, as soon as practicable, a *list of its debtors, showing the amount due by each*, and that it should also render a similar list quarter yearly."

These are presumed to be the precautions to secure the honest fulfilment of their contracts by those banks to which Mr. Crawford alludes in his late letter to the second committee of investigation, in which he says that, to guard "against the contingency of a want of integrity in those who had the direction of some of those institutions, the Department availed itself of all the means within its reach." But how idle must it have been to have entered into such stipulations without enforcing them? And what could more forcibly demonstrate the most inexcusable mismanagement and neglect of duty on his part than to suffer stipulations which he himself deemed so necessary and essential to the public interest to be violated and utterly disregarded? Could there be a plainer case of a public officer's failing to perform, and that, too, without the slightest excuse, that which he himself had recognized as a solemn and important duty imposed upon him? Nothing, indeed, could be more like "sinning against light and knowledge."

He therefore cannot avoid the dilemma of having thus acted, or of having suppressed the returns of this bank for the twelve months preceding its failure, which he was required to communicate. Whether those returns and lists have been brought out by the third call can only be known when the third report and documents shall be printed, which I trust will not be one moment unnecessarily delayed. The people have been already so disgusted with the delays that have been practiced in the cases referred to that they most sincerely deprecate anything like a further repetition of them. Whenever this report can be obtained it will receive due attention. One of two things, however, is certain enough without it—either that if the bank did make those monthly and quarterly returns Mr. Crawford had it in his power, and ought to have communicated them, or that if it did not make them, he can have no adequate justification for having exempted it from the conditions imposed upon the others, as I will now attempt to prove.

The capital stock of this bank was $210,000; on which it discounted and paid on overdrafts to the amount of $430,680 43, of which the sum of $186,335 was on pledges of stock, whereby the stockholders must have drawn out all but $23,665 of the capital stock paid in.

The Directors themselves borrowed $108,795, for which they pledged their stock to the bank as security; $79,689 on mortgages; $60,075 86 on personal security; and were liable, as endorsers, for $37,510; to which, if overdrafts, probably chargeable to them, amounting to $11,622 27, be added, will show them alone liable for $297,492 13, which is $87,492 13 more than the whole amount of the capital. (See letter and enclosure, I No. 17, documents No. 66.) What a practical commentary upon the utility of monthly returns and list of debtors, *showing the amount due by each!!!* But how deplorable was that imbecility, at least, which failed to enforce a compliance with these conditions.

It will also appear, unless those returns and lists have actually been suppressed, that in proportion to the amount and risk of public money, Mr. Crawford diminished his precautions.

This bank, to which he allowed a permanent deposit of $150,000, equal to $9,000, at least, per annum, for taking care of the public money, &c., owed to the Government, on the 3d of February, 1818, $102,140 26; on the 30th of May, $144,248 64; on the 1st of July, $156,124 64; on the 1st of October, $188,097 54; on the 1st of December, $261,307 39; on the 2d of January, 1819, $349,662 14; on the 1st of March, $482,551 65; on the 1st of June, $691,534 83; and on the 1st of September, $726,031 30. How wonderfully Mr. Crawford must have forgotten the danger of leading people into temptation!! Can any one, seeing how the public money was permitted to accumulate in this single bank for nineteen months in succession, any longer wonder at the long Treasury list of unavailable funds? But all this must be considered still more extraordinary, in consequence of the facilities that were offered of transferring the money from St. Louis to the Bank of the United States at Louisville, by the steamboats which so constantly plyed between those places, and by which very means the Bank of Missouri itself, in the year 1819, transferred from the latter to the former place $163,690 in specie, of which it had been permitted to draw $35,000 from the branch and the balance from the banks of Kentucky; and this, too, while it owed such a prodigious amount, which ought to have been transferred to, instead of taken from, the branch.—(See letters I Nos. 4 and 6, documents 66.)

Is it possible that Mr. Crawford could have intended to comprehend such mismanagement as has been here disclosed in that part of his letter to the second committee of investigation, in which he says: "It is

confidently believed. that if no such effort had been made, [that of using the local banks as the depository of the public money,] the *Executive Department* of the Government would have been charged with the most shameful imbecility, and that the *Treasury Department* would have been loaded with the public execration;" thus giving his conduct, with regard to his transactions with those banks, the aspect of a *Cabinet* measure, by an ingenious contradistinction between the "Executive Department" and the "Treasury Department." The most objectionable parts of his conduct, in regard to these matters, are his mismanagement of those banks, and his continuing to employ them after he himself had become sensible of the danger of doing so; of which no one can entertain the least doubt who will read his correspondence with the Banks of Steubenville, Vincennes, Huntsville, Tombeckbee, &c. If all the circumstances of these cases, as they developed themselves, were not communicated in detail to the "Executive Department" of the Government, but were known only to the "Treasury Department," which was doubtless the fact, how unjust, as well as indelicate, was it for Mr. Crawford to introduce the President into his letter, in a manner so liable to be misunderstood, and for the purpose of shifting off upon his shoulders a portion of responsibility, for consequences which probably never would have occurred had Mr. Crawford himself adhered to and enforced the very arrangements which he says "were maturely considered and adopted." Supposing the President, being "fully sensible of the importance of the crisis which had arrived," did actually agree to the arrangements proposed at the time alluded to, it is not presumable that he could have had any knowledge of the minute details of the execution of them, and surely he ought not to be considered responsible for their continuance, after experience (of which he must have been kept entirely ignorant) had demonstrated the impolicy and danger of confiding in them. Nor can any approbation he may have given to the measure alluded to by Mr. Crawford excuse the latter for dispensing with conditions agreed upon, and deemed so essential to its success; nor justify him for failing to report to Congress those deposits in the local banks, agreeably to the positive injunctions of the act of Congress for the incorporation of the Bank of the United States; nor for many other parts of his conduct in regard to those matters, which will be noticed hereafter.

In this same letter to the committee, he expresses the opinion, *very confidently*, that notwithstanding any loss "which may possibly occur" from those arrangements and his execution of them, "the benefits which have resulted from them will greatly preponderate over such loss." *Sed quære de hoc.* He gave to those banks permanent deposits to the amount of $900,000, (see his report in document No. 66,) which was equivalent to paying them $54,000 per annum for taking care of the public money, when the Government had so little of it that it was soon compelled to resort to loans of millions at a time, upon interest; and unavailable funds have accumulated to the amount of about $1,000,000, the interest on which would be $60,000 per annum, which ought to be included in the estimate; because, had those funds been appropriated in due time to the public expenditures, they would have saved the necessity of borrowing and paying interest upon that amount, at least. But is it not most palpably unjust in regard to the people, that while this additional burden of $60,000 per annum is thus imposed upon them on account of those banks, the latter should be permitted to retain and apply to their own use such an amount of the people's money, without paying any interest whatever for it. And how much longer has it to remain in the possession of those banks to render it, according to banking calculations, equivalent to a gratuity to them? I will not stop to make the calculation, but it is certain that, if it remain long enough for the interest upon it to discharge, it can be nothing less than a free gift; and that the people, by having, in the meantime, to pay interest equal to that amount, will have lost precisely as much as they will gain by its repayment; and so, just in proportion to the time which they shall have been thus burdened, will be their real loss. What will those who have vociferated so much about "retrenchment" and "economy," and who have declaimed so eloquently about mismanagement, profusion, and extravagance, say to all this? What would they say if such conduct had been practiced in any other Department?

A. B.

[From the Washington Republican]

I have already shown that the highly favored Bank of Missouri had a capital of $210,000; that the stockholders drew out of it, on pledges of stock, $186,335, leaving only $23,665 for the further accommodation of themselves or others; that upon this last sum, its real banking capital, it discounted and paid on overdrafts to the amount of $244,345 43; that the whole amount of its discounts, including payments on overdrafts, was $430,680 43; that of this sum the Directors alone were responsible for $297,492 13, if, as is presumed to be the case, they were chargeable with overdrafts to the amount of $11,622 27; that Mr. Crawford had permitted the public money to accumulate in it from $102,140 26 to $726,031 90 in the course of nineteen successive months, ending with the 1st of September, 1819; and that it was allowed a permanent deposit of $150,000, equal to $9,000 per annum, for taking care of the public money.

Let us now look a little into its payments, for the purpose of ascertaining whether additional indulgences and favors, inconsistent with a due regard to public interest, were not extended to it. In that examination it may be useful to keep in mind the fact that certain funds "commanded a premium of four per cent.," as mentioned in the suppressed letter, B No. 21, from the Cashier of that bank.

The first intimation given by Mr. Crawford concerning the payment of the very large sum of money in that bank, beyond the amount of the permanent deposit, is in his letter, I No. 5, of June 23, 1819.

In the suppressed letter, B No. 10, to the President of the Bank of Missouri, of August 10, 1819, he becomes more specific, and, referring to his desire that those funds might be made available for the public service, he says: "I presume that, by this time, such preparatory measures as were deemed necessary for that purpose have been made. The whole of the sum will not be immediately required, however. I shall therefore instruct the Treasurer of the United States to draw on the Cashier of the Bank of Missouri in favor of the Bank of the United States, at the expiration of sixty days, for $210,000, and at the expiration of ninety days for $210,000. As soon as I am informed at what branches of the Bank of the United States it will be desirable to the Bank of Missouri that these drafts shall be made payable, instructions shall be given accordingly."

In the suppressed letter, B No. 14, of October 9, 1819, he says to the Cashier of the Bank of Missouri, "that the Treasurer of, &c., will be instructed to draw on you in favor of the Bank of the United States, at the expiration of sixty days, for $60,000, &c. You may therefore proceed at your convenience to place funds at Louisville to meet it on its presentation there."

Thus have we an account of three drafts, amounting to $480,000.

In letter I No. 6, of August 9, 1819, the Bank of Missouri proposes to "cause to be deposited in the Branch Bank of the United States at Fayetteville, or in any other bank in the State of North Carolina," $50,000 of southern notes; and in the Branch Bank of the United States at Washington city, $50,000 in the notes of the Bank of Virginia and the District of Columbia, and specie—say $10,000 in specie and $40,000 in notes; and within thirty days after receiving an order to that effect, in the Branch Bank of the United States at Louisville, or any other bank in the State of Kentucky, $275,000—viz: $87,000 in notes of the Bank of the United States and its branches; $103,000 in notes of the State Bank of Kentucky and branches; $15,000 in the notes of the Bank of Vincennes, and $70,000 in notes of the Bank of Tennessee; and in the Branch Bank of the United States in Cincinnati, or any other bank in Cincinnati, $25,000 in Ohio notes."

These payments, thus proposed to be made, amounting to $375,000, included all but $34,561 of the notes of the local banks, exclusive of its own, which were in the possession of the Bank of Missouri only seven days before. It is therefore fairly presumable that those $34,561 had been disposed of in the meantime, or that they were of the best kind, and that all those of the least value were included in the offer.

At the time these offers were made the bank had in its possession $109,645 in the notes of the Bank of the United States and its branches, $261,811 59 in specie; and in the Bank of Washington and branches of the Bank of the United States, $26,671 61—amounting in all to $398,128 20, being $23,128 20 more than the whole sum proposed to be transferred.—(See bank return of August, 1819, No. 119.) *Whose money was this?*

It may be proper here to remark that, in his late letter to the second committee of investigation, speaking of the "collision and irritation" between the Bank of the United States and the State banks, in the autumn of 1818, Mr. Crawford says: "At the same time it [the Bank of the United States] declared its determination to receive from the land offices nothing but its own notes and current coin of the Union, except as *special deposit*. The experience of the bank had about this period led to the conviction that it was impracticable to keep its own notes in circulation in the western States, and orders were consequently issued in the course of the autumn, or in the early part of 1819, forbidding its western offices to issue their notes, *even on a deposit of specie*." And hence it may have been, that, being so desirous "that the large sum then in the Bank of Missouri might, as soon as possible, be made available where the public service should require it," he appears to have hesitated about receiving such a large amount of unavailable funds from that bank while it had in its vaults so much good money that belonged to the Government.

In the suppressed letter, B No. 12, of the 9th of September, 1819, after remarking to the Bank of Missouri that, "*considering the precarious state of the State institutions, except in the principal cities, it would be an act of prudence not to retain their notes longer than what is absolutely necessary*," he says: "I will thank you to inform me if the amount of the notes of the State Bank of North Carolina is comprehended in the sum of $50,000 which you proposed to deposit in the Office of Discount and Deposit at Fayetteville; also the amount of the notes of the State Bank of Tennessee which is comprehended in the sum of $70,000 in Tennessee notes which you proposed to deposit in Kentucky. The same information is requested as to the other Tennessee banks." The propositions of the bank were not then acceded to, but were held "*sub judice*"—none of the money paid, and eight days before the date of this letter the whole of the notes of the local banks, exclusive of its own, in the possession of the Bank of Missouri were reduced to $281,445, leaving only $3,445 besides those which were proposed to be paid to the Government.—(See bank return of September 1, 1819.)

In letter I No. 7, of the 27th of September, 1819, to the Bank of Missouri, Mr. Crawford says: "The Bank of the United States having declined to receive as cash the Vincennes and Ohio notes mentioned in your letter, I have to request that you will deposit the former in the Bank of Vincennes, and the latter in the Bank of Chillicothe, &c. In consequence of the suspension of specie payments by the State Bank of North Carolina the Bank of the United States will not receive its notes as cash." He, however, agreed to receive them, and requested that all of them included in the $50,000 of southern notes should be deposited in the State Bank at Raleigh. Respecting the Tennessee notes, he says, "instructions will be given as soon as I receive your reply to my letter of the 9th instant."—(A suppressed letter.)—None of the money yet paid; and nine days after the date of this letter the whole amount of the notes of the local banks in the possession of the Bank of Missouri was $264,294, which was $13,706 less than the amount of those notes proposed to be paid to the Governmen .—(See bank return of October 1, 1819.) This deficiency, however, could easily be supplied, since nothing could be more practicable than to make the Government's good money available for the purchase of bad.

Various others of the suppressed letters relate to this subject. In one of them, B No. 13, of the 11th of October, 1819, from the President of the Bank of Missouri, he says to Mr. Crawford, in relation to the notes proposed to be paid to the Government, "your compliance with the request of this Board has been thankfully noticed by them, and they will, as far as practicable, follow your indications," &c.

The determination, however, to draw the first draft of $210,000 was changed, and a draft of $50,000, payable at the Branch of Washington, and $160,000, payable at the Branch Bank of Louisville, were substituted in the place. Funds to discharge the first of these drafts were transmitted from St. Louis on the 14th of November, 1819.—(See suppressed letter B No. 15.) The other draft having been protested at Louisville on the 8th of the same month was subsequently settled at this place.—(See suppressed letter B No. 16.) And thus the first portion of the public money required by Mr. Crawford's letter of the 23d of June, 1819, to be transferred was paid in about five months thereafter.

The second draft for $210,000 was transmitted to Louisville, but the branch at that place would not receive such notes as the Bank of Missouri insisted upon paying, as appears by the suppressed letter B No. 21, in which its Cashier says to Mr. Crawford, "I have answered the demand of that bank, (the Branch of Louisville) by saying that upwards of $70,000, (principally Tennessee notes) now and at all times heretofore assigned to the Treasury, *must go towards the payment of the debt called for by that draft.*"

It being, therefore, found impracticable to adjust this affair at Louisville agreeably to the wishes of the Bank of Missouri, it determined upon the expedient of sending an agent to Washington to negotiate with Mr. Crawford himself upon the subject.

In the suppressed letter, B No. 17, the President of the Bank of Missouri, referring to funds sent to Louisville (which are not described)* to $25,000

* A line left out.

of uncurrent notes sent to Raleigh, says to Mr. Crawford: "To perform this business our intelligent Director, Colonel Reddick, has given his services," and after expressing a hope that Mr. Crawford "would not again require of it [the bank] a transmission of its funds," he adds, "a disposition to aid the public service and a respect for your indications as a politician and *financier* will induce the directory to make any exertion which you may require, *provided it does not endanger the property and interests of their stockholders* and the safety of the institution. That danger is too imminent not to be dreaded, and the apprehension of it has effected *a determination not to encounter it.*" The bank being on the safe side, by having the public money in its possession, it would seem, was not altogether insensible of its power, in some measure, to dictate its own terms. That it did so with entire impunity and great advantage to itself will soon be shown.

In the suppressed letter, B No. 18, of January 31, 1820, its Cashier says to Mr. Crawford: "Colonel Reddick, a Director and agent of the bank, in making the public deposits, will claim your attention to the subject of the draft of $210,000. I beg that you will yield him that attention, as your *interference* will be no less an act of justice than of *necessary friendship to this institution.*"

In the suppressed letter, B No. 19, of February 18, 1820, the agent, Colonel Reddick, submits the following propositions to Mr. Crawford, viz: "That the draft drawn by the Treasurer for $210,000, payable at Louisville, *be withdrawn*, and that the following draft be substituted, to wit: payable at Louisville, $14,000 *in such money as is received by the Branch Bank as cash;* $2,150 in notes, Bank of Georgetown, Kentucky; $3,850 in State Bank of Kentucky notes; $70,000 in Tennessee notes, viz: State Bank of Tennessee, and Nashville Bank and branches, payable at Chillicothe, $25,000, special deposit to the credit of the Treasurer, payable at Washington city; $20,000 *in cash, or such notes as are received by the Branch Bank as such;* $1,175 special deposits to the credit of the Treasurer; $42,000 in North Carolina State Bank and branches." Or that if you (Mr. Crawford) "think proper to authorize the Bank of Missouri to collect or dispose of the Tennessee and Kentucky paper at St. Louis, *for the use of the Treasury*, the bank will cause it to be used to the best advantage, *in any way that may be directed.*"

These sums thus proposed to be paid amount to $178,175, of which $34,000 only appears to have been in such money as either of the branch banks referred to would receive as *cash*, and the whole amount was $31,825 less than that of the draft which was proposed to be withdrawn.

These propositions, however, were all acceded to by Mr. Crawford, on the 2d of March, 1820, as appears by his letter, I No. 9, to the Bank of Missouri, in which he says: "In consequence of a proposition made by Colonel Reddick, as agent for the Bank of Missouri, I have agreed that the Treasury draft for $210,000, drawn on that bank on the 18th of November last, payable at Louisville, shall be recalled." He also says that "the draft for $60,000, mentioned in my letter of the 19th of October last, [which was suppressed] has not been, and will not be drawn." And this, too, notwithstanding the President of the Bank of Missouri had expressly stated to Mr. Crawford, in the suppressed letter, B No. 17, of the 18th of December, 1819, that funds had been transmitted to Louisville "to meet the Treasurer's draft for $60,000, directed by your letter of the 19th of October." And, in conclusion, he, Mr. Crawford, adds, for the comfort and encouragement of the bank, "it is not probable that any other transfers will be required during the present year," of which only sixty days had then elapsed. And thus have we the winding up of the affair of these three proposed drafts, after the lapse of about nine months from the date of Mr. Crawford's letter of June, 1819, to the Bank of Missouri, stating "it was desirable that the large sum which was then in that bank, over and above the deposit proposed to remain in it, might, as soon as practicable, be made available where the public service would require it, and requesting that measures might be taken for paying it over to the Bank of the United States as fast as might be convenient," and for which purpose those very drafts were intended.

No return of the bank having been communicated of a later date than the 1st of February, 1820, I cannot precisely ascertain what was its real situation at the time those extraordinary propositions were acceded to, with the intimation so kindly given of ten months' additional forbearance. One month only, however, before the bank was permitted to discharge so much of its debt in uncurrent paper, it had in its vaults, besides its other good funds, $221,599 40 in specie of the Government's money, which it was permitted to retain and use. This alone was $43,424 40 more than the whole amount of the payments stipulated for by Colonel Reddick. At this very time the bank had in its possession no more than $75,106 of the notes of local banks, (with the exception of its own) nor had it as much the preceding month.—(See bank returns of January and February, 1820.)

What a system of brokerage and speculation might not this bank, under such circumstances *(had it been so inclined)* have adopted, exclusively at the risk of the United States? The use of such an immense amount of public money would have enabled it to appropriate to its own advantage a very large amount of those "funds which commanded a premium of four per cent." It had the opportunity of banking upon every description of money deposited in it. Whenever any bank whose notes it was authorized to receive failed, those notes immediately depreciated greatly, and though it might not at the time have a dollar of them in its possession, it could soon obtain them, either by purchase, or by receiving them from its debtors. The Directors themselves, *if they had chosen to do so*, might have borrowed and used those notes while they were current, and replaced them when they could be obtained for less than one-half of their nominal value.

It is evident that Mr. Crawford agreed to receive all the uncurrent notes that are shown to have been in its possession at the time of that agreement. And thus this bank, all of whose capital, except $23,665, was drawn out by the stockholders on pledges of stock, had not only enjoyed the benefits of loaning those vast sums of public money, and the opportunity of speculating upon depreciated paper, but it was indemnified and secured against all the losses and risk of those operations.

Now, can it be doubted that some of these uncurrent notes of the Banks of Ohio, Kentucky, Tennessee, and North Carolina, had been received by the Bank of Missouri, on its own account, in its regular course of business? Mr. Crawford himself suggests the probability that such had been the case in regard to the uncurrent notes received from the Bank of Tombeckbee. Was it less probable in this case? Upon what funds could this bank otherwise have done business to such an extent? And what could justify Mr. Crawford for receiving, in discharge of a debt to the Government, even of not more than a thousand dollars, paper that was not worth more than two hundred and fifty dollars?

Let the "economy and retrenchment" gentlemen look to these things. No one, I am sure, after reading all the foregoing statements, and comparing them with the documents furnished by Mr. Crawford, will be silly enough to insinuate that the letter A 5 was marked by a member of Congress, without expecting to be laughed at and contemned by every man of sense and virtue in the community.

A. B.

18TH CONGRESS.] No. 707. [1ST SESSION.

NINIAN EDWARDS DETAINED FROM MISSION TO MEXICO BY HOUSE OF REPRESENTATIVES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES APRIL 23, 1824.

To the House of Representatives:

In conformity with a resolution of the House of Representatives of yesterday, I have received a copy of the proceedings of the committee to whom was referred a communication from Ninian Edwards, lately appointed Minister Plenipotentiary to Mexico, in which it is decided that his attendance in this city, for the purpose of being examined by the committee on matters contained in the said communication, was requisite. As soon as I was apprised that such a communication had been made to the House, anticipating that the attendance of Mr. Edwards might be desired for the purpose stated, I thought it proper that he should be informed thereof, and instructed not to proceed in his mission, but to await such call as might be made on him, either by the House or its committee; and, in consequence, a letter was addressed to him to that effect by the Secretary of State.

JAMES MONROE.

APRIL 23, 1824.

18TH CONGRESS.] No. 708. [1ST SESSION.

LOANS MADE TO GOVERNMENT DURING THE WAR OF 1812–'15.

COMMUNICATED TO THE SENATE APRIL 28, 1824.

To the Senate of the United States:

In conformity with a resolution of the Senate of the 19th instant, requesting information whether the Executive, through the agency of the War Department, borrowed any money during the last war, under the condition of applying the same to the defence of the State wherein the said loans were made, to what amount, and whether interest was paid by the United States for such loans, &c., I herewith transmit a report from the Secretary of War, containing all the information in that Department in relation to the resolution.

JAMES MONROE.

APRIL 27, 1824.

DEPARTMENT OF WAR, *April* 27, 1824.

The Secretary of War, to whom was referred the resolution of the Senate of the United States, of the 19th instant, requesting the President of the United States "to inform the Senate whether the Executive, through the agency of the War Department, borrowed any money during the last war, under the condition of applying the same to the defence of the State wherein the said loans were made, to what amount, and whether interest was paid by the United States for such loans, or if they sustained any loss by giving stock or Treasury notes for them, including any other information in relation to the subject which he may think proper to communicate," has the honor to transmit herewith copies and extracts of letters from this Department to Executives of certain States, to corporations of certain cities, banks, and commanding generals of military districts, marked A; and of a report of the Third Auditor of the Treasury, marked B, which contain all the information in this Department in relation to the resolution.

But it is probable additional information in relation to the "amount of the loans, and whether interest was paid by the United States for such loans, or if they sustained any loss by giving stock and Treasury notes for them," can be obtained at the Treasury Department.

All which is respectfully submitted.

J. C. CALHOUN.

The PRESIDENT *of the United States.*

A.

List of Documents within.

Extract of a letter from the Secretary of War to General Joseph Bloomfield, September 5, 1814.

Copy of a letter from the Secretary of War to Joseph P. Norris, President Bank of Pennsylvania, dated September 6, 1814.

Copy of a letter from the Secretary of War to J. W. Brachet and E. W. King, September 13, 1814.

Copy of a letter from the Secretary of War to General Thomas Pinckney, October 2, 1814.
Copy of a letter from the Secretary of War to Joseph Norris, President Bank of Pennsylvania, October 3, 1814.
Copy of a letter from the Secretary of War to the Corporation of New York, October 3, 1814.
Copy of a letter from the Secretary of War to General Samuel Smith, October 3, 1814.
Extract of a letter from the Secretary of War to Governor of Rhode Island, October 4, 1814.
Extract of a letter from the Secretary of War to General Henry Dearborn, October 4, 1814.
Copy of a letter from the Secretary of War to the Committee of Defence, Philadelphia, October 5, 1814.
Extract of a letter from the Secretary of War to General Samuel Smith, October 6, 1814.
Extract of a letter from the Secretary of War to James A. Buchanan & Co., October 7, 1814.
Extract of a letter from the Secretary of War to General Samuel Smith, October 8, 1814.
Copy of a letter from the Secretary of War to General Samuel Smith, October 12, 1814.
Copy of a letter from the Secretary of War to the Corporation of New York, October 18, 1814.
Copy of a letter from the Secretary of War to Clement Smith, October 19, 1814.
Copy of a letter from the Secretary of War to N. Fishe, Esq., November, 15, 1814.
Copy of a letter from the Secretary of War to Paul Bentalou, November, 18, 1814.
Copy of a letter from the Secretary of War to Governor Tompkins, November 25, 1814.
Copy of a letter from the Secretary of War to the Corporation of Wilmington, December 23, 1814.
Copy of a letter from the Secretary of War to Messrs. Joseph Riddle and others, December 23, 1814.
Extract of a letter from the Secretary of War to Governor Nicholas, of Virginia, January 4, 1815.
Copy of a letter from the Secretary of War to Thomas R. Mercien, January 30, 1815.
Governor Tompkins to the Secretary of War, enclosing an act of the Legislature of New York, dated March 22, 1815.
Secretary of War to Governor Snyder, dated March 24, 1815.
Secretary of War to Governor Tompkins, March 26, 1815.
Secretary of War to Governor Pennington, March 31, 1815.
Secretary of War to Governor of Rhode Island, May 5, 1815.
Secretary of War to Governor Pennington, June 20, 1815.

Extract of a letter from the Secretary of War to Brigadier General Joseph Bloomfield, dated September 5, 1814.

"In the present state of affairs here, it is impossible to remit to you the money which may be absolutely necessary for these purposes. I have, however, already accepted a draft in favor of Mr. McCoy, which has satisfied that demand; and, to put you at ease for the future, I transmit to you a letter of credit on the Bank of Pennsylvania for the sum of two hundred thousand dollars, which I think the Directors will not hesitate to advance as you may require it, especially as the whole sum will be expended in the payment of the troops and erecting works necessary for the defence of the city. In carrying their objects into effect, a free communication will be proper and eminently useful with the Government of Pennsylvania and the Committee of Safety in Philadelphia. On their support full confidence is reposed; on it, and on the virtue and patriotism of the citizens of Pennsylvania, the safety of the city may depend."

WAR DEPARTMENT, *September* 6, 1814.

SIR: The Government being anxious to put into operation, with celerity and effect, all practicable measures for the security of Philadelphia against the attacks of the enemy, I have to propose to you that the Bank of Pennsylvania loan to it, to be immediately and exclusively applied to that object, the sum of $200,000. I am authorized by the Secretary of the Treasury to state that Treasury notes or stock of the United States will be issued to give effect to such loan, as to which I should be glad to receive an answer from you with as much despatch as may be; the money to be deposited in bank until used by the Government, and interest at the common rate to go on. Every delay in having command of the funds is to be avoided, as it will be productive of correspondent delay in the defensive measures contemplated.

If the Bank of Pennsylvania cannot make the loan at the present moment, I will take the liberty of requesting—as the object in view is commom to the city and, of course, all the banks—that you make known, on behalf of the Government, to the other banks in Philadelphia the wishes and proposal stated in this letter. If their disposition and means could supply a greater sum than that herein mentioned, I should be happy to be so informed, as, in that case, it would leave a latitude for larger appropriations towards the object in question.

I have the honor, &c.,

JAMES MONROE.

JOSEPH P. NORRIS, Esq., *President of the Bank of Pennsylvania.*

WAR DEPARTMENT, *September* 13, 1814.

GENTLEMEN: I have submitted to the President the proposition of the corporation of the city of New York for advancing to the United States, by loan, the sum of one million of dollars, to be applied exclusively to the defence of that city, in all the necessary measures authorized by law which the present crisis of public affairs may require, under the direction of the Government.

I am instructed by the President to state that he considers this as a proof of the patriotism of the corporation of New York, and of the zeal of the inhabitants in defence of the city and of the common rights of the nation.

The proposition is accepted, with an understanding that the money must be deposited in some bank, according to the rules of the Treasury Department, and disbursed in the mode and according to the forms of that Department and the Department of War. On the strict application of the money to the objects for which it was intended you may confidently rely.

No objection is seen to any arrangement which may promote this object which is common to this Department and to the corporation.

I enclose a note, received from the Treasury Department, of the forms which it will be necessary to observe in the case.

Any expenditures incurred since the loan of this money was decided on, coming within its objects, will be considered as comprised within its acceptance.

I have the honor to be your obedient servant,

JAMES MONROE.

J. W. BRACHET and E. W. KING, Esqs.

[Extract.]

WAR DEPARTMENT, *October* 2, 1814.

"SIR: Your letters of the 7th, 17th, 19th, and 24th of September have been received.

"The force called out by you on the 7th of September is approved of, and thought not disproportioned to the object or crisis. The patriotic efforts of the citizens of Charleston, in contribution of labor and money towards the completion of the field work projected by you, are received with pleasure and approbation. The money loaned by the corporation for the defence of the town will, most assuredly, be reimbursed. Some delay in this must necessarily take place, and it was prudent in you to give no assurances of reimbursement until the termination of the war.

"As to money, you must be well aware that there is a great pressure on the Government from every quarter, and you will rest assured that every possible exertion will be made to meet the demands from yours as well as every other district. The stoppage of the banks to pay their notes in specie, and which can only be continued by the countenance given to it by the Government, and the general spirit of patriotism now prevalent, have given considerable facilities to our money operations; and it is to be hoped that they will be extended to your district, and that you will be enabled to obtain from the banks and corporations of Savannah and Charleston, for Treasury notes at par, or by subscriptions, the loan of such sums as may be necessary to carry on for the present the necessary fortifications, and to pay and subsist the militia that may be called out for their defence. The Treasury notes, if preferred, and they can be immediately negotiated, will be forwarded to you. If an additional subscription to the loan is more desirable to the banks, an arrangement will be made with the Treasury by which the expenditure of the money will be made in conformity to the objects of the lenders."

I have the honor, &c.,

JAMES MONROE.

General THOS. PINCKNEY.

WAR DEPARTMENT, *October* 3, 1814.

SIR: Your letter of the 17th ultimo, making known the resolves of the banks of your city to loan to the Government the sum of $200,000 for the defence of Philadelphia, on the terms and conditions at which a part of the loan for six millions of dollars has been negotiated, in consequence of proposals made by the Secretary of the Treasury, dated July 25, 1814, has been received.

The acting Secretary of the Treasury, to whom your letter and the resolves of the banks have been communicated, will transmit to you by this day's mail a letter agreeing to the terms proposed by the banks, and pointing out the mode that will be necessary to be observed in order to obtain evidences of stock, as well as the proper disposition of the money loaned, agreeably to the established rule of the Treasury. When that Department shall have acknowledged the receipt of the loan referred to, a warrant will be made in your favor for all such sums as you may have advanced, and the balance will be drawn through the Treasury in the usual way, to meet the necessary expenditures for the protection of Philadelphia.

I have the honor, &c.,

JAMES MONROE.

JOSEPH P. NORRIS, Esq., *President of the Pennsylvania Bank.*

WAR DEPARTMENT, *October* 3, 1814.

GENTLEMEN: In addition to the several sums heretofore advanced to M. L. Davis, Esq., contractor for supplying rations to the militia in actual service for the defence of New York, I have to request that you will take up his draft on this Department for one hundred thousand dollars on that account.

I have also to request that you will forward to this department, as soon as practicable, the accounts and vouchers for all sums which you may have advanced to the several agents of this Department on account of supplies for local defence; and I have further to request that you will obtain from the Treasury

Department an acknowledgment of your loan of one million of dollars. When that Department shall have acknowledged the receipt of the loan referred to, a warrant will be made in your favor for all such sums as you may have advanced, and the balance will be drawn through the Treasury in the usual way, to meet the necessary expenditures for your future defence.

I have the honor, &c.,

JAMES MONROE.

The Corporation of New York.

War Department, *October* 3, 1314.

Sir: Yours of the 2d of October has been received and generally anticipated by a letter from this Department, which you will have received.

You will take such measures as will compel the contractor to furnish good and sufficient supplies to the troops. As to their pay, should the Paymaster not have funds in his hands to meet the demands, it is presumed that you will be able to negotiate with the banks of Baltimore, for Treasury notes at par, such sums as will be necessary to pay off the militia, as well also as the amount that may be required for erecting works, mounting cannon, &c. As the banks do not pay in specie, they certainly cannot issue their notes on any better security than the Treasury notes of the United States.

I have the honor, &c.,

JAMES MONROE.

General Samuel Smith, *Baltimore.*

Extract of a letter from the Secretary of War to the Governor of Rhode Island, dated October 4, 1814.

"From the present state of the Treasury much dependence must be placed on the local authorities and the banks of your State to furnish temporarily those funds which it will be necessary for the United States to expend for their own immediate protection."

J. M.

Extract of a letter from the Secretary of War to Major General Henry Dearborn, dated October 4, 1814.

"It is supposed that, for the present, a sufficient sum of money for the pay and subsistence of the troops called out in your military district for its defence could be obtained from the State authorities, the town of Boston, and the banks, either by taking Treasury notes at par, or by a loan to the General Government, at legal interest, to be reimbursed at the end of the war, it being understood that the money thus loaned should be expended in the defence of the district, either in the erection of works and fortifications (under the superintendence of an officer of the United States) or to pay and subsist the Army; either of which arrangements will be sanctioned by the Government. You will advise this Department to what extent you will be able to put yourself in funds by those means, and what is your probable monthly expenditure."

J. M.

War Department, *October* 5, 1814.

Gentlemen: In addition to the sums heretofore advanced to the several officers and agents of this Department for the defence of Philadelphia, I have to request that you will pay the drafts of Mr. Robert McCoy, contractor, to the amount of fifty thousand dollars, for the supply of provisions for the militia in service near your city. Until the loans offered by your banks are arranged between them and the Treasury, the funds cannot be drawn by warrants through that Department. I have, therefore, to suggest the expediency of an arrangement with the Treasury, by which they may be enabled to recognize the loans, including the advances made at the request of General Broomfield, as well as the sum referred to in this letter. When this arrangement shall have been acknowledged by the Treasury, a warrant will be given to cover all advances, and the balance will be drawn through that Department in the usual way, to meet the necessary expenditures for your future defence.

I have the honor, &c.,

JAMES MONROE.

The Committee of Defence, *Philadelphia.*

Extract of a letter from the Secretary of War to General Samuel Smith, commanding at Baltimore, dated October 6, 1814.

"The Treasury notes are signed in Philadelphia, and can be remitted thence directly to you if they can be negotiated, and that they might have been negotiated in the wealthy city of Baltimore was the more to

have been expected, as the Paymaster here has put himself in funds to pay so far the militia of the District of Columbia by a similar negotiation with the banks in it, and with some of them, too, that have been most inimical to the operations of the Government. The money, whether obtained by a negotiation for Treasury notes or a loan, will be placed to the credit of the United States, and drawn out in the usual forms, and placed to the credit of the Commanding General and the head of the staff department in such portions as circumstances may make necessary to be applied to the expenses incurred for the necessary fortifications, &c., and the pay and subsistence of the troops stationed in Baltimore and its vicinity."

J. M.

Extract of a letter from the Secretary of War to Messrs. James A. Buchanan, William Lorman, and Henry Payson, sub-committee of Baltimore, dated October 7, 1814.

"I am instructed by the President to state that he considers the loan offered by the sub-committee, on the part of the town of Baltimore, as a proof of the patriotism and zeal of the inhabitants in defence of the city and the common rights of the nation. It will be accepted, with an understanding that the money must be deposited in some bank, according to the rules of the Treasury Department, and disbursed in the mode, and according to the forms of that Department and the Department of War. On the strict application of the money, under the superintendence of the General commanding the District, according to the laws of the United States, to the defence of Baltimore, and to the pay and subsistence, &c., of the troops stationed in that town and its vicinity, you may confidently rely.

"With respect to the past expenditures, the President is aware that, in the preparations to receive and repel the enemy, as well as during his presence in the neighborhood, many arrangements might be necessary and expenses incurred, which could not fail to have a salutary effect, for all the purposes for which they were intended. In sanctioning these, or any of them, reference must be made to existing laws, under which this Department acts. The same liberal construction of these laws, and the rule of expounding them, will be adopted, as well in regard to past expenditures, as to the future."

J. M.

Extract of a letter from the Secretary of War to General Samuel Smith, commanding at Baltimore, dated Baltimore, October 8, 1814.

"The District Paymaster has orders to repair immediately to Baltimore. He takes with him fifty thousand dollars in Treasury notes. It would be advisable to get the Committee of Vigilance to extend their loan to an amount that would probably cover your expenditures to the 1st December—a rough estimate of which you might be able to give them."

J. M.

War Department, *October* 12, 1814.

"Sir: It is desirable that the troops in service for the defence of Baltimore should be paid. It is not in the power of this Department to command the funds at this time. There can be little doubt that measures will be adopted by Congress to bring Treasury notes to par, and I hope, with the aid of the patriotic citizens of Baltimore, you will be able to procure a loan from the banks for this object, with the assurance of this Department that measures shall be immediately adopted to refund such sums as they may advance on this account, with interest."

J. M.

General Samuel Smith, *Commanding at Baltimore.*

War Department, *October* 18, 1814.

Gentlemen: By a communication received from the Treasury Department I find that no money has been paid into the Treasury on account of the loan made by the corporation of the city of New York to be expended for the defence of that city.

In my letter of the 3d instant I had the honor to point out to you the mode that would be necessary in the application of the loan for the purpose intended by the corporation and the Government.

As frequent drafts are made on this Department for the payment of expenses incurred in the defence of the city of New York, which cannot be paid until the arrangement pointed out in my letter of the 3d instant is completed, I have to request that the corporation will be good enough to expedite the arrangement, if not already made, and that the Treasury shall have the amount of the loan deposited in some bank in New York. On its sole application to the defence of the city of New York, according to the laws of the United States, for the payment, subsistence, &c., of the troops, you may confidently rely.

I have, &c.,

JAMES MONROE.

The Corporation of New York.

WAR DEPARTMENT, *October* 19, 1814.

SIR: The Secretary of the Treasury is busily engaged in the adoption of measures which, it is confidently presumed, will enable this Department to meet all its engagements in a short time; and you may rest assured that so soon as the means are within my control, one of the first objects which will engage my attention shall be the payment to your bank of all advances which it has been kind enough to make to this Department, as well as the payment of any advances which may henceforth be made.

For the advances heretofore made by the bank in payment of drafts on this Department, which have been accepted or authorized by it to be paid, the bank will be allowed the legal interest from the period of their falling due until their payment by the Department, and the same course will be pursued in regard to any other advances which may be made by the bank.

I have the honor to be, &c.,

JAMES MONROE.

CLEMENT SMITH, Esq., *Cashier of the Farmers and Mechanics' Bank, Georgetown.*

WAR DEPARTMENT, *November* 15, 1814.

SIR: I have not yet had the pleasure to receive the statement of expenditures made by the Committee of Defence of New York out of the loan of $1,000,000 made by the corporation of that city, promised in your letter of the 25th October.

It is indispensably necessary, on many accounts, that this Department should be in possession of that document, and more especially for the purpose of ascertaining what amount it may be proper to draw for in favor of the contractor at New York, who is extremely pressing for funds.

No other resource to provide for his supplies at this time is at the command of this Department. I have this day authorized him to draw on the Committee of Defence for————, which draft you will be pleased to pay.

JAMES MONROE.

N. FISKE, Esq., *Chairman of Committee of Defence, New York.*

WAR DEPARTMENT, *November* 18, 1814.

SIR: Yours of the 16th instant, enclosing a letter to you from the President of the Commercial and Farmers' Bank of Baltimore, is received. It is desirable that your accounts with that bank should be settled and paid up as far as possible. The amount of the loan from the banks of Baltimore was to be applied to the discharge of the expenses incurred in the defence of that place, under the superintendence of the Commanding General of the military district. You will, therefore, make the necessary arrangements with General Scott and the sub-committee of Baltimore as to the sum which can be applied out of that loan to defray the expenses of your department. In addition to that amount, I can direct fifty thousand dollars in Treasury notes to be remitted to you, which is all that the existing state of things will at present admit.

JAMES MONROE.

PAUL BENTALOU, *Quartermaster General.*

WAR DEPARTMENT, *November* 25, 1814.

SIR: Hearing that an increased demand for Treasury notes had raised their value in New York, and having urgent calls for money in the eastern States, I have taken the liberty to remit to you a very considerable sum, $600,000, in addition to the sum of $100,000 lately forwarded. In confidence, I have to state that it is contemplated to make an attempt to expel the British force, who have intruded within our limits, from Maine, and that there is great hope of success, if we shall be able to place a part of this money in a bank at Boston. The object of the remittance of these notes is to sell the whole sum, provided they can be sold at par: $200,000 of which to be deposited in a bank at Boston, and the balance in a bank at New York.

JAMES MONROE.

Governor TOMPKINS, *of New York.*

WAR DEPARTMENT, *December* 23, 1814.

This Department having been informed that, if assurances were given to the corporation of Wilmington that all moneys advanced by it to the United States should be confined in their expenditure to completing the works erecting on the Pea Patch it would advance willingly and liberally, I have now the honor of assuring you that whatever advances are thus made shall be exclusively confined to that object, and that an interest of six per centum per annum will be allowed until the sums so advanced are repaid.

JAMES MONROE.

The CORPORATION OF WILMINGTON, *Delaware.*

WAR DEPARTMENT, *December* 23, 1814.

SIR: Understanding that it is your wish to aid the views of the General Government by loans of money, on the condition that such loans will be confined exclusively to the completing the works erecting on the Pea Patch, I now make you the assurance that this condition will be respected to the extent of the sums loaned, and that an interest of six per centum per annum will be allowed on them till paid.

JAMES MONROE.

MESSRS. JOSEPH RIDDLE, *and others, Newcastle, Delaware.*

Extract of a letter from the Secretary of War to his Excellency Wilson C. Nicholas, Governor of Virginia, dated War Department, January 4, 1815.

"It is much to be desired that those of the militia who may be discharged should be previously paid, and that they should be supplied with provisions on their return home, especially the sick. All possible attention will be paid to these most important objects; but here new difficulties occur, of a nature not unknown to you. The resources of the country are abundant; the virtue and patriotism of our fellow-citizens unequalled; but, until a system of finance, inspiring general confidence, is adopted, the want of money will be experienced. From the banks of most of the States much aid has been derived in this trying emergency. If the banks of Virginia, who have been friendly, will assist us with funds, we shall be happy to take advantage of, and apply them to the payment of the troops employed in the defence of the State. I would thank you to have the goodness to communicate with them, and inform me of the result. Legal interest will be paid, and Treasury notes deposited, as in other cases, as a security for reimbursement."

J. M.

WAR DEPARTMENT, *January* 30, 1815.

SIR: I have had the honor to receive your letter of yesterday, requesting me to state whether there was not an understanding or agreement between the committee of the corporation of New York that the loan of one million of dollars, which was advanced to the United States to be applied to the defence of that city, should be accepted at the rate of eighty dollars in the hundred.

I do not recollect that any precise agreement was entered into or insisted on by the committee respecting that particular condition of the loan. I remember that I considered the loan as a strong proof of the public spirit and patriotism of the corporation of the city of New York; that eighty was the sum at which stock had just before been disposed of by the Secretary of the Treasury; and that, had a positive agreement been then entered into, I could not have expected to have obtained it on more favorable conditions. So far as I have any recollection of what passed between the committee and me on this point, I am inclined to think that the failure to enter into an agreement proceeded from an aversion on my part to fix the loan at that sum, or rate, preferring to leave it to subsequent and amicable adjustment, in the hope that if the public credit should rise the corporation would be satisfied with the sum at which future loans might he obtained.

On a review of the subject, as the money has been received and disbursed, I am of opinion that it ought to be left to the corporation to decide on what condition the loan has been made; and if it should insist that it was made at eighty in the hundred, or ought to be accepted at that rate, it should be done.

It is presumed that the corporation will not insist on more favorable terms than other corporations have done for loans made to the United States for similar purposes and under similar circumstances.

JAMES MONROE.

THOMAS R. MERCIEN, Esq., *New York.*

ALBANY, *March* 22, 1815.

SIR: The Legislature of this State have passed a law authorizing a loan to the General Government of three hundred and fifty thousand dollars, to enable the Government to pay off the volunteers and militia of this State who served on the northern and western frontier during the last campaign. I enclose a copy of the law, and would beg to learn whether the proposed loan will meet your acceptance.

I have the honor to be, sir, respecfully, your obedient servant,

DANIEL D. TOMPKINS.

Hon. A. J. DALLAS.

AN ACT authorizing the Comptroller to loan to the General Government a sum of money sufficient to pay off the militia of this State who have been ordered into the service of the United States, and for other purposes, passed March 17, 1815.

Be it enacted by the people of the State of New York, represented in the Senate and Assembly, That the Comptroller of this State be, and he is hereby, authorized and required to loan to the Government of the United States a sum of money, not exceeding three hundred and fifty thousand dollars, for the purpose of paying off the militia of this State who have been ordered into the service of the United States, and who

may yet remain unpaid for their services: *Provided*, The said Government of the United States shall stipulate to repay the sum so to be loaned within two years after the making of the loan, with an interest at and after the rate of six per centum per annum, to be paid annually, or issue certificates of stock to the people of this State, equal in amount to the sum which may be purchased of such stock in market at the time of making said loan with the money hereby authorized to be loaned.

And be it further enacted, That if there shall be an insufficiency of money in the treasury to make said loan, it shall be the duty of the Comptroller to borrow the same from any bank or banks within this State, or from any company or companies, or from individuals, on the most advantageous terms within his power, and to draw his warrant on the Treasurer for the payment of the same to the said Government of the United States so soon as the necessary arrangements to secure the repayment thereof shall be made as aforesaid.

And be it further enacted, That it shall be the duty of the person administering the government of this State to use all proper endeavors, without delay, to obtain from the said Government of the United States payment, in money, or in any stock created or authorized by the United States, for all such expenditures by this State, during the war just terminated, as may, in his opinion, be justly chargeable to the United States, and to report his proceedings, under this act, to the Legislature at their next session.

And be it further enacted, That the person administering the government of this State be, and he is hereby, authorized to adjust, with the proper officer or Department of the United States, the account between them and this State, for arms, equipments, and all other munitions belonging to said State, embezzled, worn out, captured, or otherwise lost or destroyed, during the late war, in the service of the United States, and of the munitions of the United States destroyed or lost by troops in the service of the said State, and that the Comptroller draw his warrants on the Treasurer for such expenses as may be incurred in travelling and procuring evidence and vouchers for such losses, or otherwise, in carrying this act into effect: *Provided, however*, That nothing in this or the preceding section contained shall in any manner prejudice any claims which the State may think proper to make upon the General Government for expenditures made for the defence of this State prior to the late war.

SECRETARY'S OFFICE, *March* 22, 1815.

I certify the preceding to be a true copy of an original act of the Legislature of this State on file in this office.

PETER B. PORTER, *Secretary.*

DEPARTMENT OF WAR, *March* 24, 1815.

SIR: I have the honor to acknowledge the receipt of your letter, enclosing a copy of the act of the General Assembly of Pennsylvania entitled "An act authorizing the Governor to negotiate a loan for paying the militia and volunteers of this State late in the service of the United States," passed the 11th of March, 1815. This communication has been submitted to the President, who authorizes me to express his high sense of the uniform patriotism and public spirit of the Legislature of Pennsylvania, and to accept the loan of $300,000, or such part of that sum as may be necessary for the contemplated object, at an interest of six per centum per annum, to be reimbursed at any time within three years, upon the condition prescribed in the act, and to give you an assurance that the sum so loaned shall be applied to the payment of the militia and volunteers of Pennsylvania late in the service of the United States.

I cannot allow this opportunity to pass without an expression of the personal gratification which, as a grateful citizen of Pennsylvania, I have derived from contemplating the exemplary conduct of the State, in its relation to the internal Government, during your administration.

I have, &c.,

A. J. DALLAS

Governor SNYDER.

DEPARTMENT OF WAR, *March* 26, 1815.

SIR: I have the honor to acknowledge the receipt of your letter of the 22d instant, enclosing a copy of the act of the Legislature of New York, "authorizing the Comptroller to loan to the General Government a sum of money sufficient to pay off the militia of this State who have been ordered into the service of the United States," passed March 17, 1815.

The offer of a loan of $350,000 under this act is accepted, upon the conditions which the act prescribes. The amount will be applied to the payment of the militia of the State of New York who have been ordered into the service of the United States, and who may yet remain unpaid for their services. And it is agreed that the loan shall be repaid within two years after the money is placed to the credit of the Treasurer of the United States in the Bank of America and the City Bank, or either of them, with an interest at the rate of six per centum per annum, to be paid annually.

I have the honor, &c.,

A. J. DALLAS.

Governor DANIEL D. TOMPKINS, *New York.*

DEPARTMENT OF WAR, *May* 31, 1815.

SIR: I have the honor to acknowledge the receipt of your letter dated the 22d instant.

It will be an accommodation to this Department that the militia of New Jersey called into the service of the United States should be paid out of the fund which the Legislature has authorized you to procure.

If, therefore, you will be so good as to inform me when the money is ready to be distributed, the Paymaster of the Army will give the necessary directions for making the payment in a form to be recognized here upon the regular pay-rolls.

The amount thus advanced by the State will be considered as a loan to the United States, bearing six per cent. per annum interest, and reimbursable in one year.

The necessity of ascertaining the state of our appropriations for the payment of the troops before your offer was accepted will be deemed, I hope, a sufficient apology for not answering your letter sooner.

I have, &c.,

A. J. DALLAS.

Gov. Wm. Pennington, *New Jersey.*

Extract of a letter from the Secretary of War to his Excellency William Jones, Governor of the State of Rhode Island, dated

War Department, *May* 5, 1815.

"I have the honor to acknowledge the receipt of your excellency's letter of the 24th ultimo, and to repeat the assurances which you have received from my predecessors, that any sum of money advanced by the State of Rhode Island to pay its militia or volunteers who were entered into the service of the United States will be cheerfully reimbursed."

War Department, *June* 20, 1815.

Sir: You will be so good as to place the money loaned by the State of New Jersey, for the purpose of paying her militia called into the service of the United States, at the disposal of Robert Brent, Esq., the Paymaster of the Army, who will take immediate measures for the application of the loan to its object.

The advance which you propose to make for the Quartermaster's Department is likewise very acceptable; but you will observe that the reimbursement must await an act of Congress making additional appropriations for the military service, as the existing appropriation is insufficient.

I have, &c.,

A. J. DALLAS.

His Excellency William Pennington, *Governor of New Jersey.*

Treasury Department, *Third Auditor's Office, April* 22, 1824.

Sir: In conformity with the note from the War Department, dated on the 21st instant, directing me to furnish the information required by a certain resolution therewith referred, passed by the Senate of the United States on the 19th instant, to the following effect, viz: "That the President of the United States be requested to inform the Senate whether the Executive, through the agency of the War Department, borrowed any money during the last war, under the condition of applying the same to the defence of the State wherein the said loans were made, to what amount, and whether interest was paid by the United States for such loans, or if they sustained any loss by giving stock or Treasury notes for them, including any other information in relation to the subject which he may think proper to communicate," I have the honor to state that payments have been found to have been made for interest on loans to the United States, as follows:

To the State of Pennsylvania, on a loan of $300,000, from May and June, 1815, to March 31, 1817	$33,670 97
To the State of New Jersey, on a loan of $50,000, from June 24, 1815, to April 30, 1816	2,558 33
To the city corporation of Charleston, South Carolina, on advances made in October, November, and December, 1814, and January, February, April, and May, 1815, amounting to $145,000, from the dates thereof to the 4th January, 1816	8,531 36

With the interest account of the City Council of Charleston there is a letter dated in January, 1816, from the Intendant to the Hon. Henry Middleton, a copy whereof is herewith transmitted, whereby it appears that the advances were made on account of the fortifications erected for the defence of that city; that $163,911 39 had been expended; and that United States 6 per cent. stock to the amount of $204,889 23 had been received in discharge thereof. The terms on which the before mentioned loans by the States of Pennsylvania and New Jersey were obtained, or the kind of funds wherewith they were reimbursed, cannot be ascertained in this office.

It has also been found that the Committee of Defence of Philadelphia made advances to officers of the United States, amounting to $206,602 50, and disbursements in repairing Fort Mifflin and its dependencies, in purchasing and sinking vessels in the Delaware, and in erecting fortifications in and near Philadelphia, &c., &c., amounting to $64,251 83. In the account for the advances the sums are credited as having been repaid, ($145,000 thereof by warrants of the Treasurer, and the remaining sums by the officers to whom the same were advanced,) and in an interest account therewith, interest is charged on the advances and credited on the refundments from the dates thereof, respectively, to the 20th January, 1815, resulting in a balance of between eight and nine hundred dollars in favor of the committee, and which appears to have been claimed but not allowed, the Secretary of War having refused his sanction thereto. The

balance due on the account for disbursements, after deducting the proceeds of the sales of the vessels, &c., appears to have been paid by a warrant of the Treasurer in July, 1815. The nature of the funds in which either the advances or disbursements were repaid is not ascertainable in this office. By the copy of a letter from the War Department to the committee, dated October 5, 1814, and filed with the account, it would seem that the advances were made exclusively for the defence of Philadelphia.

The corporation of the city of New York, it has also been found, rendered accounts for expenditures amounting to nearly $950,000, and the principal part whereof appears to have been reimbursed by a warrant of the Treasurer in January, 1815, but in what funds this office affords no evidence. Amongst the papers filed with the account is the copy of a letter taken from the War Department, dated September 13, 1814, to Messrs. E. W. King and J. W. Brachet, a committee of the corporation, whereby it appears that a proposition had been made by the city for advancing to the United States, by loan, one million of dollars, to be applied exclusively to the defence of that city, and that on certain conditions the proposition had been accepted by the General Government.

There may possibly be other accounts within the scope of the resolution, but which cannot be ascertained without a very minute investigation, unless they were designated. The resolution is returned.

With great respect, your most obedient servant,

PETER HAGNER, *Auditor.*

Hon. J. C. CALHOUN, *Secretary of War.*

CHARLESTON, SOUTH CAROLINA, *January* 26, 1816.

SIR: I have received your favor of the 6th instant, by Mr. Giles, and I have the pleasure to inform you that I have received from the Commissioner of Loans, at this city, United States six per cent. stock to the amount of $204,889 23, issued for the sum of $163,911 39, advanced by the City Council to the United States, on account of the fortifications erected for the defence of this city. The claim for interest remains, however, to be settled; and I am much obliged to you for your information on the subject. I have received a letter of the 10th instant from the Secretary of the Treasury, wherein he says: "That if any further allowance of interest" (other than that on the stock from the 4th instant) "be deemed equitable, it must be arranged at the War Department."

I enclose you a copy of my letter to the Secretary of War and the Secretary of the Treasury, respecting this claim for interest, and I do hereby request and authorize you to receive any further certificate or warrant that shall be issued from the War Department in favor of the City Council of Charleston, and to act thereon as you shall judge most proper and advisable.

I am, with great respect, your most obedient servant,

ELIAS HORREY, *Intendant.*

Hon. HENRY MIDDLETON.

B.

TREASURY DEPARTMENT, THIRD AUDITOR'S OFFICE, *April* 26, 1824.

SIR: I have the honor to state that the documents referred to this office from the War Department, since the transmission of my letter to you of the 22d instant, respecting loans made to the United States, have enabled me to ascertain that further payments for interest have been made, as follows, viz:

To the Bank of the State of South Carolina, on a loan of $40,000 to General Pinckney, from February 25, 1815, to October 3, 1816	$3,853 33
To the Planters and Mechanics' Bank, Charleston, South Carolina, on a loan of $40,000 to General Pinckney, from March 3, 1815, to June 17, 1816	3,091 79
To the Bank of South Carolina, on a loan of $40,000 to General Pinckney, from March 2, 1815, to June 19, 1816	3,118 03
To the Union Bank, Charleston, South Carolina, on a loan of $40,000 to General Pinckney, from March 3, 1815, to May 3, 1816	2,800 00
To the State Bank of South Carolina, on a loan of $40,000 to General Pinckney, from March 4, 1815, to July 2, 1816	3,190 16
To the Planters' Bank of the State of Georgia, on a loan of $100,000, from March 1, 1815, to December 9, 1816	12,402 17
To D. D. Tompkins, Governor of the State of New York, on a loan of $400,000 obtained by him from the corporation of New York, from December 24, 1814, to February 6, 1816.	28,552 28

An allowance was also made to Governor Tompkins for excess of interest paid to banks in the State of New York, which accrued on Treasury notes, pledged as security for moneys borrowed by him from those banks, and for loss on the sale of a portion of such notes, of $11,463 36.

With the account of the Bank of South Carolina, there is a letter from Thomas W. Bacot, the Cashier, mentioning that six per cent. stock, at 91 for 100, was to be received for principal and interest in that case. There is nothing, with the other accounts, showing in what funds the loans were to be reimbursed, or on what conditions they were obtained.

A payment of $10,000 appears to have been made to the Mechanics' Bank of New York, for interest on a loan of $400,000 to Washington Lee, D. P. M. G., from July 25, 1814, to January 1, 1815. Whether this loan was of the description mentioned in the resolution of the Senate I am unable to say, the papers expressing nothing on that point.

With great respect, your most obedient servant,

PETER HAGNER, *Auditor.*

Hon. JOHN C. CALHOUN, *Secretary of War.*

18TH CONGRESS.] No. 709. [1ST SESSION.

ANSWER OF THE SECRETARY OF THE TREASURY TO NINIAN EDWARDS' CHARGES OF FINANCIAL MISMANAGEMENT.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES MAY 11, 1824.

TREASURY DEPARTMENT, *May* 8, 1824.

The Secretary of the Treasury has had the honor to receive the letter of the Hon. Mr. Floyd, chairman of a select committee of the House of Representatives, dated on the 28th ultimo, transmitting the "Address of Ninian Edwards," and expressing the readiness of the committee to receive any communication which the Secretary may think proper to make in reference to the same, and he now submits the following remarks in answer to the accusations contained in that address.

But before he enters upon an examination of the subject of the "address" he thinks it due to himself to disclaim the imputation of having taken advantage of the moment of Mr. Edwards' departure to arraign the testimony which had been given by him before a former select committee of the House. As the Secretary had no recollection of the communications to which that testimony referred, and as they were not on record in the Treasury Department, he considered himself bound to state the fact; and the occasion which was presented by the transmission to the House of other papers relating to the same subject appeared a suitable one for making the statement. The terms in which it was made will show that no disrespect towards Mr. Edwards was intended. And if the occasion was not earlier presented, the delay, so far from being caused or sought by the Secretary, was produced by circumstances beyond his control. For reasons stated to the House at the last session, the papers could not then be transmitted; and although considerable exertion was used, it was not until the day on which they were sent to the House that the preparation of them was completed.

It is not deemed necessary, in this communication, to recapitulate the injurious allegations contained in the "address." The lateness of the session requires despatch, and this answer shall be brief and explicit.

The first charge to be noticed relates to two letters which Mr. Edwards, in his testimony before the committee, on the 13th of February, 1823, had stated to have passed between the Receiver of Public Moneys at Edwardsville and the Secretary of the Treasury, and which, not having been communicated to the House under the resolutions of January 9, 1822, and March 12, 1822, agreeably to Mr. Edwards' alleged expectation, and which the Secretary having stated to be neither on file nor on record in the Department, nor to be recollected by himself or his officers, he is accused of having suppressed or denied.

As the resolutions under which it is alleged that these letters should have been communicated call only for the correspondence between certain "banks" and the Secretary, it is unnecessary to explain why, among the letters which were communicated, any correspondence between a "Receiver" and the Secretary was not to be found. Nor is it easy to imagine how any one, informed of the tenor of those resolutions, should have entertained the expectation of seeing the letters in question among the papers which were transmitted.

The blame of not having communicated these supposed letters having been thus easily removed, by referring to the terms of the resolutions themselves, which show that no such letters were called for, the next question is, whether such letters ever passed between the parties.*

In the absence of all direct testimony in support of his assertion, Mr. Edwards has resorted to probabilities, and has endeavored to infer a confirmation or corroboration in its favor from circumstances that are susceptible of no such interpretation. That which he chiefly relies upon is the omission of the Receiver at Edwardsville to make his deposits in the Edwardsville Bank, in the 4th quarter of 1819, which he states was in consequence of his publication and advice; and he asks whether it is to be believed that the Receiver would have withheld the deposits contrary to the Secretary's orders without giving him a reason, and whether, if he had done so, the Secretary would not have called him to account.

The means exist in the monthly returns of the Receiver, and the correspondence between him and the Secretary, on record in the Department, by the aid of which this may be investigated. Copies of these papers are herewith transmitted.†

By these it will be seen that the first instructions given to the Receiver to make his deposits in the Bank of Edwardsville were of the 21st of December, 1818; that in pursuance of these instructions he made his first deposit in that bank on the 28th of February, 1819, of $12,000, at which time he retained in his possession a balance of $20,092. On the 31st of March he deposited $4,500, and retained a balance of $18,600. On the 30th of April he deposited $5,861, and retained $19,158. In May, he made no deposit, and in June, only $8,179, retaining $19,143; and from that time to the 30th of December he made no deposit. Whence it appears that, with the exception of a small sum in June, amounting to less than one-third of the money then on hand, he made no deposit between the last of April and the last of December, a period of eight months, during which he retained an increasing balance of from $20,000 to $56,000! and that even on the last of December he did not pay over, by about $10,000, all the money then in his possession.

Instead of a withholding of the deposits in the fourth quarter of the year, here is a retention of them, with the exception before noticed, for eight months. It was scarcely contended that all these omissions of duty were the result of the advice given by Mr. Edwards to the Receiver, to withhold the deposits until he could receive the Secretary's instructions. On the contrary, it will be shown, by the correspondence, as far as it is susceptible of being shown, negatively, that no part of these moneys was withheld from deposit upon that pretext.

On the 6th of August, at about which time the Receiver's monthly return for June was received, the Secretary wrote to the Receiver to know why he retained the public moneys in his hands, contrary to

* Two facts must have occurred, if these communications were made, to account for the letter of the Receiver not being on file, and for the Secretary's answer not being on record or among the rough drafts: 1st. That the letter itself has been lost; 2d. That the answer was not copied. Though the concurrence of these two facts is possible, it is highly improbable.

† See accompanying papers from No. 1 to 29, inclusive.

his instructions, and informing him that as there was a bank at his place of residence there could be no excuse for his doing so.

On the 18th of September (see No. 20) Mrs. Stephenson, the wife of the Receiver, answered this letter, in consequence of the absence of her husband, and informed the Secretary that, from what she had heard in conversation between the Receiver and others, she believed he had retained the money to meet the drafts of certain public agents in that country, which the Secretary had authorized him to purchase. And it is to be observed that, though this was "the fall of 1819," Mrs. Stephenson said nothing of Mr. Edwards' publication or advice.

On the first of November (see No. 23) the Secretary wrote again to the Receiver, complaining of the continued detention of the public money in his hands, which he presumed had been the result of his letter of the 9th of April, (see No. 17,) and directed that, immediately on receipt of this letter, he will pay into bank the whole of the public money in his possession on the 30th instant, and further instructing him not to consider the letter of the 9th of April as authorizing him to retain the public money in his hands at the end of each month. Here it appears that, so far from attributing the withholding of the deposits to the cause alleged by Mr. Edwards, the Secretary attributes it to the cause assigned by Mrs. Stephenson in her letter of the 18th of September. And it is worthy of remark that this is the last letter on record, from the Secretary to the Receiver, in relation to the deposits in the year 1819; and that this was the last letter written to him on that subject in that year will appear by a reference made to it in a letter from the Secretary to the Receiver of the 20th of April, 1820, (see No. 26,) which is more particularly noticed hereafter.

On the 28th October (see No. 22) the Receiver, who had then returned home, wrote to the Secretary, acknowledging the receipt of a letter of the 21st of September, (see No. 21,) with a new form of an account current.

On the 5th of November (see No. 24) the Receiver wrote to the Secretary, enclosing a draft which he had purchased, transmitted his monthly return for October, and noticing a small error in his account for August.

On the 16th of November (see No. 25) he again wrote to the Secretary, enclosing the second of the draft which he had transmitted on the 5th. But in all this time there was no allusion to Mr. Edwards' publication and advice, although the "fall of 1819" was now nearly gone.

At last, on the 31st of December, (see No. 12,) the Receiver made a deposit in bank, in consequence, it is fairly to be inferred, of the peremptory order of the Secretary of the 1st of November, and in consequence of that only.

That Mr. Edwards' publication and advice were not the cause of the retention of the money by the Receiver, before the 18th of September, is manifest from Mrs. Stephenson's letter of that date.

That no such cause of retention existed, within the knowledge of the Secretary, before the 1st of November is manifest from his letter of that date. If the Receiver had at any time between the date of his wife's letter and of his own letter of the 16th of November made the communication alleged by Mr. Edwards', it is to be presumed that he would, in some manner or other, have alluded to it in that letter, or in the previous one of the 5th of November. He must have discovered, on his return from Kentucky, that the Secretary was dissatisfied with him for retaining the public money in his hands. He must have been aware that every subsequent return which he transmitted to the Treasury, as it exhibited an increasing balance, and as it showed that he made no deposits in bank, would aggravate the Secretary's dissatisfaction. Under such circumstances, what would be so natural for him, when he had occasion to write to the Secretary, as to make some allusion to the communication which explained the reason of his apparent disobedience, and to the instructions which he expected in answer for the government of his conduct in that important particular? The presumption is, that if such a justification of his conduct as is now pretended had existed he would, without doubt, have assigned it; but instead of doing so he contented himself with the excuse made by Mrs. Stephenson. Therefore he was silent on the subject. He waited the result of her letter. That he received in December; and accordingly, in December, it is found that, in partial compliance with the peremptory order contained in the Secretary's answer to his wife's letter, he made a deposit in bank.

That no other letter was written to him on the subject of his deposits, after that of the 1st of November, is to be inferred from the tenor of the Secretary's letter of the 20th of April, 1820, which was produced by his renewed remissness. This letter begins thus:

"On the 1st of November last you were instructed to pay into bank the whole of the money in your hands on the 30th of that month, and not to retain the public money in your hands at the end of each month. By referring to your monthly returns for the months of December, January, and February, it appears that the instruction has not been complied with—a sum exceeding $10,000, upon an average, having been retained by you during those months. As the bank in which your deposits have been directed to be made is established in the place in which your office is kept, the retention of the money, or any part of it, one day beyond the expiration of the month, is without any apparent excuse." After again repeating the directions for him to deposit, and remarking upon some irregularity in his returns, the Secretary concludes thus: "It is expected that all regulations addressed to public officers will be promptly complied with, and that when, from any circumstance, this should be found impracticable, the cause of non-compliance shall be communicated without delay."

If any instruction in relation to his deposits had been given to the Receiver, since the order of the 1st of November, that order would scarcely have been referred to alone. And if any excuse or explanation had been received by the Secretary, subsequent to the 1st of November, such as would have been afforded by Mr. Edwards' publication and advice, the order of the 1st of November would not have been repeated and renewed as an order unsatisfied and unanswered. The style and manner of this letter of April 20 indicate not only that neglect had occurred, but that no explanation had been offered for the neglect. The Receiver's answer confirms this conclusion. The Receiver had found, by the letter of the 1st of November, that, so far the excuse offered by Mrs. Stephenson of retaining money to meet the Indian payments had been admitted. But when in the April following he was called upon to account for his subsequent omissions of duty, omissions for which that excuse would no longer avail, would he not, in justification of himself, have naturally referred to any and every letter that he had written on the subject? and if, in any such letter, he had made a communication of the kind alleged by Mr. Edwards, would he not, on this occasion, have made some allusion to it?

All these circumstances, corroborating each other so fully, are not only irreconcilable with the inference which Mr. Edwards draws from the withholding of the deposits by the Receiver, but they lead

inevitably to the conclusion that the alleged communication of his publication and advice, as a reason for withholding the deposits, was never made to or received by the Secretary, and that no such letter, as he alleges to have been written by the Secretary, was ever written in consequence of any such communication.

There is, however, other testimony furnished by the Receiver and Mr. Edwards themselves which confirms this conclusion.

Mr. Edwards has stated on oath that he made the publication, and had it specially communicated to the Secretary by the Receiver, for the purpose of apprising the Secretary of his intention to withdraw from the bank, and his determination to relieve himself from all responsibility in regard to it, leaving the Secretary to judge for himself, from the returns which he required it to make, of the propriety of continuing it a depository of public money. That, "according to the pledge which he had given in his publication, he resigned his seat as a Director. And though he was once elected to the same station since that time he refused to accept it, nor has he had anything to do with the management of the bank since the fall of the year 1819."

Yet, in the following winter, Mr. Edwards is found presenting himself to the Secretary, not only in the character of a Director of the bank but of a Director specially delegated and authorized by the bank to conclude an important arrangement with the Secretary, in respect to the terms on which the bank was to continue a depository of public money. By the printed papers accompanying the Secretary's report to the House of the 27th of April, 1822,* it appears that on the 16th of February, 1820, Mr. Edwards, being then in Washington, transmitted to the Secretary a letter from the bank to the Secretary, signed by this very Receiver as President of the bank, containing a list of the Directors for the year 1820, in which Mr. Edwards' name is included; that at the same time he also transmitted to the Secretary a letter from the bank, signed by the same Mr. Stephenson, informing the Secretary that Mr. Edwards, "one of the Directors of the institution," is authorized to suggest certain modifications of the contract between the Secretary and the bank, and to conclude such arrangements as he may deem acceptable, "which will be considered obligatory," and he likewise transmitted, at the same time, a letter from the bank, addressed to himself, signed also by Mr. Stephenson, stating to him at large the changes desired by the bank and the reasons therefor.

Is this compatible with the impressions which the statement contained in his testimony is calculated to produce? If he had ceased to be a Director, and publicly withdrawn from all concern in the management of the bank in "the fall of 1819," how was it that Mr. Stephenson, the Receiver, the President of the bank, who, as well from his official situation as from "the known friendship and intimacy" (address, page 14) which Mr. Edwards has stated to have subsisted between them, may be supposed to have known something of his conduct and views in regard to the bank, should so soon after Mr. Edwards' public withdrawal have written to him and constituted him, in his character of Director, the representative of the bank in a negotiation with the Secretary—that Secretary whom Mr. Edwards was so anxious to satisfy of his having no connexion with the bank? And, finally, how could he, if such had been the fact, communicate to the Secretary, without explanation, all these papers, which were totally at variance with it? If he had supposed the Secretary to have been informed at the time of his having withdrawn from the bank, in 1819, would he not also have supposed that the Secretary would be at some loss, on receiving these papers, to understand what was Mr. Edwards' actual relationship to the bank? If he had not wished to be considered by the Secretary as a Director and agent of the bank, which the papers purported, would he not in some way have given him to understand that he was not so? Instead of doing this, in his letter to the Secretary accompanying the papers, he referred to them as fully explanatory of their object, and thereby gave his assent to their contents.

Evidence might, indeed, be more positive, but taking all these circumstances in connexion with each other, it is doubtful whether any negative evidence could more satisfactorily establish the conviction, in any candid mind, that no such communications as Mr. Edwards has alleged ever passed between the Secretary and the Receiver.

Mr. Edwards claims to have found a further confirmation of the Receiver's letter having been written and received by the Secretary in the expressions used by the Secretary in speaking of the letter alleged to have been written by him to the Receiver. The idea, however, is groundless. There is no real difference in the meaning of the words employed by the Secretary and those of Mr. Edwards in relation to the letter. If the Receiver had discontinued the deposits for the reasons stated by him to the Secretary, (as Mr. E. alleges,) and if he had, in consequence, received a letter from the Secretary directing him to continue the deposits, (as Mr. E. also alleges,) such a letter, whatever might have been its form, was, in fact, an answer to the letter of the Receiver. The denial of the Secretary that any such answer was recollected, or was on record, so far from being evasive, was direct and explicit, and covers, as was intended, the whole ground presented in the charge.

But this charge, contradicted as it is by all the facts which have been adduced in the case, is also rendered more improbable by the want of any assignable motive for the Secretary's alleged conduct on the subject. What object had he to serve by continuing the deposits in the Bank of Edwardsville, if he had received any communications which authorized the opinion that they were insecure in that bank? Mr. Edwards has charged him with an improper partiality for the Bank of Missouri, yet it was that bank from which the deposits were taken to be placed in the Bank of Edwardsville; and it was to that bank that they must have been restored, if they were withdrawn from the Bank of Edwardsville. There was no other bank within reach. If the charge of favoritism towards the Bank of Missouri was well founded, the Secretary would have readily availed himself of the pretext furnished by the alleged communication of the Receiver for restoring the deposit to that bank.

The instructions given to the Receiver at Kaskaskia to deposit in the Bank of Missouri, so far from confirming the allegation that a letter from the Receiver at Edwardsville, enclosing the publication of Mr. Edwards, had been received by the Secretary, lead to a contrary conclusion. The correspondence with that Receiver, at the period in question, is herewith transmitted.† It appears that on the 18th of September, 1819, this Receiver wrote to the Secretary, enclosing his account current for the month of August preceding, and as there appeared by that account a large balance of public money in his hands, amounting to about $30,000, he seems to have considered it necessary to explain the cause. His explanation was the same as that offered by Mrs. Stephenson for a like retention of money, to meet the Indian payments; and in this case, as in the other, not any publication of Mr. Edwards, or any other

* Documents Nos. 1, 3, and 4, of (No. 119.) † See Nos. 30, 31, 32.

circumstance affecting the character of the Bank of Edwardsville, which, if such had existed, he was bound by the Secretary's instructions to communicate. It was known to the Secretary that it was not so convenient for this Receiver to deposit at Edwardsville, between which place and Kaskaskia there was very little communication, as at St. Louis, with which there was frequent intercourse. In the next letter written to this Receiver by the Secretary, which was on the 1st of November, 1819, the Secretary, without alluding to any publication of Mr. Edwards, or any letter from the Receiver at Edwardsville, which, if any had been known to him, would naturally have been alluded to on such an occasion, directed the Receiver at Kaskaskia to deposit in the Bank of Edwardsville all the money in his possession at the close of the month, and afterwards to deposit in the Bank of Missouri. The Receiver did not make this deposit, for reasons stated by him in his letter of the 10th of January, 1820, until the 3d of that month, as will be seen by the list of moneys deposited by him on that day.* From his silence on the subject it is evident that there was nothing in the circumstances of the bank to render the deposit improper.

The accusation of having presented contradictory statements of the amount of public money in the Bank of Edwardsville, and of having transposed other statements from that bank, in the communications made by the Secretary to the House, and of having done so for the purpose of disguising the truth in relation to the deposits in that bank, with a view to their bearing on the charge connected with these supposed letters, is altogether without foundation. The bank statements of December and November, which are referred to, either formed part of or accompanied the letters which they immediately follow in the printed papers; the first having been written on part of the same paper as the letter of the 7th of January, 1820, to Mr. Edwards, and the latter having been enclosed in the letter of the 6th of January, and both the letters and the statements having, when transmitted by Mr. Edwards, in his letter of the 16th February, been, it is believed, in the same order as that in which they appear in the documents. The Treasury statements, from which the balances in the Bank of Edwardsville at the end of the 2d, 3d, and 4th quarters of 1819 are quoted by Mr. Edwards, were prepared by the Treasurer from materials in his own possession; and the Secretary had no more to do with the preparation of them than Mr. Edwards himself. They were communicated as the statements of that officer. The cause why the statement for the 4th quarter of 1819 differs in amount from that rendered by the bank for the same period is, that in the former the Treasurer has deducted from the sum standing to his credit in that bank the amount of two drafts which he had drawn on the bank, and which had not been paid at the time when the bank statement was prepared. The sum stated by the bank is, therefore, more than that stated by the Treasurer by the amount of these drafts. This is more particularly shown in the accompanying note from the Treasurer,† all of whose statements are prepared on the same principle and have always been so prepared. It is considered unnecessary to dwell longer on this branch of the subject. That no such communications as Mr. Edwards alleges were made is believed to be conclusively demonstrated; and if so, no arts could have been resorted to for the purpose of concealing them. But at every stage of this investigation this remark naturally suggests itself: that even if both the communications alleged had actually been made, there was nothing in that fact for the Secretary to conceal. Mr. Edwards has stated, on oath, his opinion that in the fall of 1819 the Bank of Edwardsville was in as good a condition as any bank in which the public moneys were deposited; and if so, what necessity was there for the Secretary to discontinue the deposits? Whether Mr. Edwards was or was not a Director, and whether he did or did not choose to be responsible for a bank, if the bank were in a good condition, was a matter that ought to have had very little influence upon the conduct of the Secretary of the Treasury. In connexion with this charge it is to be remarked that it is true that communications were made to the Secretary against the Edwardsville Bank, and particularly in a letter from the President of the Bank of Missouri, of the 9th of August, 1819. But as the Receivers, both at Edwardsville and Kaskaskia, were instructed by the Secretary's letter of the 31st of December, 1818, that if any circumstance affecting the character of the Edwardsville Bank should come to their knowledge they should communicate the same to the Department, and as no such information was received from them, and as the bank continued to fulfil its engagements, there was no sufficient reason for discontinuing the arrangement which had been made with it. The fact is, that it was not until two years after the letter of the President of the Bank of Missouri referred to that the Edwardsville Bank stopped payment. But although this charge is considered as sufficiently answered, the only remaining circumstance presented by Mr. Edwards in its support shall also be noticed. He represents himself to have stated in two letters written by him to the Secretary, in February, 1822, that he had made such a publication, that the Receiver had transmitted it, that the Receiver's letter containing it had been answered, and infers from the Secretary's silence on the subject an admission of the fact.

That the Secretary did not reply to this, or to any of the other matters contained in those letters, resulted from his having declined any correspondence with Mr. Edwards on the subjects to which they referred, in consequence of a menace which the first of them contained. This will be seen by the Secretary's answer, which, together with Mr. Edwards' letters, are herewith transmitted.—(See Nos. 30, 31, 32.)

The next principal accusation to be examined relates to the Secretary's transactions with the Bank of Missouri, and charges him with having, in the arrangements made with that bank in regard to the public deposits, allowed it advantages for which it rendered no equivalent, and with having received from it uncurrent bank notes, which he was neither bound nor authorized to receive. The direct connexion between the Treasury and the Bank of Missouri began on the 1st of August, 1818.‡ Before that time the bank had acted as the agent of the Bank of the United States. It had fulfilled its engagements with that institution with good faith; its condition was considered sound and prosperous; and its reputation stood high, as well in the Atlantic as in the western States. The large amount of money to be received from the sale of public land in that quarter rendered a connexion with such a bank not only convenient but necessary.

In the first arrangement with the bank there was no stipulation as to what kinds of money it should receive or pay for the Treasury. The Receivers were instructed to receive the notes of such banks as paid specie on demand for their notes, and no others, and to deposit them in bank to the credit of the Treasurer. When public disbursements were to be made the Treasurer issued his drafts, and the bank discharged them in such funds as it had received.

On the 23d of June, 1819, the Secretary, in the execution of a general system, which had been adopted with the approbation of the President, for the reasons stated in his report to the House of Representatives, of February 14, 1822, and in his letter to the chairman of a select committee of the House, of February 24, 1823, proposed a new arrangement to the bank.§ By this arrangement the bank was to

* See No. 7 of (No. 119.) † See No. 29. ‡ See document I Nos. 1, 2, and 3, [66] § See I No. 5, [66.]

receive the notes of such specie paying banks as were in good credit and in general circulation, and to account for them as cash; to transfer to the Bank of the United States, or its branches, the surplus of the money which it might receive that could not be disbursed at the bank; and for the expense and risk of making those transfers, which were expected to amount to a very considerable sum, it was to have a standing deposit of $150,000, which standing deposit was always subject to be reduced by any disbursements that could be made at the bank. This arrangement was accepted by the bank on the 9th of August, 1819.* It was modified in August, 1820, by limiting the local bank notes to be received to those of the Atlantic cities and of the State of Missouri,† and thus it continued until the bank stopped payment, on the 14th of August, 1821. To estimate justly the advantages offered to the bank by this arrangement, it is necessary to examine what were the probable services to be rendered by the bank under it: About the time when the Secretary's proposition for allowing a standing deposit was made to this bank there was a balance remaining in bank, over and above what could be expended there, of upwards of $640,000,‡ and this, too, after the bank had transferred upwards of $100,000. This large balance had accumulated in rather less than a year. Taking into consideration the revival of credit among the western banks which had then taken place, it was reasonable to suppose that the payments into that bank would not decrease more than one-half during the next year; upon this supposition, the amount to be transferred under the arrangement would be about $320,000 a year. The risk and cost of transferring money from St. Louis to Louisville, which was the nearest point to which it could be transferred, has been stated by the President of the bank, in his letter of November 29, 1819,§ to be at least three per cent., which, upon that sum, would be $9,600; and that was reasonably to be looked to, at the time the arrangement was made, as the value of the service, probably, to be rendered under it, in this respect, by the bank to the Treasury.

It is true that, from causes not then to be foreseen, the subsequent payments into the bank fell short of what had been anticipated. But it is also true that the whole of the stipulated standing deposit was not always on hand. It has already been stated that this standing deposit was, at all times, liable to be drawn upon by the Treasury. By the Treasurer's statement of quarterly balances, accompanying the Secretary's report to the House, of February 27, 1823, it appears that it had been so drawn upon, and that, at the close of six different quarters, the whole amount in bank, for which drafts had not actually been issued, was less than the stipulated amount of standing deposit by an average of $20,000. By a statement accompanying the letter from the President of the bank of the 30th June, 1821,‖ it appears that, at the close of ten successive months, "the whole sum in bank was actually less than the amount of the stipulated deposit by an average of $20,000; and if, at all other times during the two years' continuance of the arrangement, the full amount were in bank, the average of the sum actually in bank during the whole period would have been but $140,000. But it is to be observed that, in estimating the value of such a deposit to a bank, the certainty of its continuance, for a given time at least, is to be taken into consideration. In respect to this standing deposit there was no such certainty; it depended wholly on the convenience of the Treasury. It was constantly subject to drafts for any part, or even the whole, and it was frequently drawn upon. The idea, therefore, that this stipulation in regard to the standing deposit was equal to an allowance to the bank of $9,000 a year is wholly fallacious.

It is proper to look, on the other hand, to the services rendered by the bank. During the continuance of the arrangement, the bank transferred, at its own risk and cost, $454,000 in cash, and about $138,000 in notes, in kind. Calculating, then, the value of the transfers at the rate stated for transferring to Louisville, which was the nearest point, at three per cent., and the value of the standing deposit, actually on hand, at six per cent. a year, the rate of interest, it appears that the services actually rendered by the bank, in transferring the public money, may be estimated to amount to $17,800; and that the benefit enjoyed by the bank from the standing deposit, without making any deduction on account of its uncertainty, may be estimated at $16,000; thus leaving a balance in favor of the bank. But, allowing the advantage and the service to be equal in this respect, nothing then remains but the advantage derived by the bank from the temporary and uncertain possession of the surplus which sometimes remained over and above this deposit, as a compensation for all its other services, in becoming responsible for the notes received by it, in converting them, as far as was requisite, into such funds as might be transferred to the United States Bank, or as might be required in payment of Treasury drafts, which are always demandable in specie or its equivalent, and which, as appears by the letter from the President of the bank¶ of the 30th June, 1821, were always so paid. Hence, it appears that not only were no undue advantages intended to be granted to the bank by the arrangement, but that, supposing the payment of the debts now due by it to be secured with interest, as is believed to be the case, the bank has actually enjoyed no advantages under the arrangement for which it will not have rendered an equivalent.

It is true this bank has failed. But it appears, by a document produced and relied upon by Mr. Edwards, that after a thorough examination by order of the Missouri Legislature, that its failure is not attributable to any act of dishonesty on the part of the Directors, but to that cause only which has produced a general suspension in the western country;** and that, "with a reasonable indulgence, it will be enabled to redeem its notes and pay all its debts." The sum due by it to the Treasury is already in a course of payment, and its ultimate discharge, with interest, is deemed by persons who are well acquainted with the security to be well secured.

The correspondence which led to the reception of the uncurrent notes which Mr. Edwards has charged the Secretary with having improperly received from the Bank of Missouri, commenced with the letter of the President of the bank of the 9th August, 1819. He there proposed, among other transfers, to transfer $50,000 in such paper of North and South Carolina and Georgia as was authorized to be received; $40,000 in notes of the Bank of Virginia; $103,000 in notes of the Bank of Kentucky and its branches; $15,000 in notes of the Bank of Vincennes; and $70,000 in notes of the banks of Tennessee, such as were authorized to be received, and $25,000 in such Ohio notes as were authorized to be received; all of which were then in bank.

It is to be observed that the letter in which this proposition was made is the same letter which contains the acceptance by the bank of the arrangement, under which it was, for the first time, to be responsible in cash for all the public money which it might receive. If, then, it can be shown that these notes had been previously received on account of the Treasury, and were at that time on hand, the agreement of the Secretary to receive the whole or any portion of them, so far from being a subject of blame, was an obligation of duty.

* See I No. 6, [66.]
† See I No. 14, [66.]
‡ See I No. 8, [66.]
§ See I No. 16, [66.]
‖ See bank statements of July and August, pp. 53, 54, of No. 119.
¶ See I No. 16, [66.]
** Address, page 19.

It is also to be observed that all the notes which the bank here proposed to transfer were not actually transferred. Before the Secretary's answer was received the bank had, on its own account, otherwise disposed of a great portion of them, and there were finally transferred the following:

Of the Bank of Tennessee and branches	$40,156
Nashville Bank and branches	29,844
State Bank of North Carolina	42,000
Certain District notes, viz:	
Mechanics' Bank of Alexandria	890
Franklin Bank	285
Certain Ohio notes, viz:	
Farmers and Mechanics' Bank of Cincinnati	11,845
Miami Exporting Company	8,661
Bank of Cincinnati	3,846
Bank of Muskingum	291
Farmers, Mechanics, and Manufacturers' Bank of Chilicothe	350
Bank of Marietta	4
Bank of Steubenville	7
Making together	138,179

The Kentucky bank notes mentioned in the Secretary's letter of March 2, 1820,* were not transferred, having been otherwise disposed of by the bank. Nor were the Georgetown bank notes, mentioned in the same letter, then transferred; and it is only within a few days that the Treasurer has received from the agent of the Missouri Bank an order for transferring them.

That the notes thus received from the bank had been properly taken by the Receivers will appear from the instructions given to those officers by the Secretary, copies of which are herewith transmitted;† and that, at the time those instructions were given, they were considered by the Secretary as the notes of banks which discharged their notes in specie, on demand, and, consequently, notes which, by the resolution of Congress of April 30, 1816, were authorized to be received in payments to the United States, is manifest from the terms of the same instructions, in which the Receivers are positively interdicted from taking the notes of any bank which does not discharge its notes on demand in specie.

That these notes were received by the bank from the Receivers during its first arrangement with the Treasury, and, consequently, previous to its engagement to account as cash, and that, at the time they were offered to the Secretary, they were actually in possession of the bank, is established by evidence adduced by Mr. Edwards himself. This evidence is statement E,‡ prepared at the Bank of Missouri, and laid before the Missouri Legislature by a committee which was appointed to examine the report of the bank, and which committee represents itself to have had before it and carefully examined the books, notes, and such other papers of the bank as were necessary. The statement is, "Of moneys on hand, September 6, 1819, received of the several Receivers of Public Moneys, being such as they were authorized to receive by the Hon. William H. Crawford, Secretary of the Treasury." It purports to have been taken from a register kept by the Cashier of the bank from August 8, 1818, to September 6, 1819, which period includes only twenty-seven days not embraced by the first arrangement, under which the bank was accountable only in kind. By this statement it appears that the bank had then on hand notes taken from Receivers, of a description not receivable by it on general deposit as cash, amounting to $569,064, of which $283,757 were of the kinds transferred by it to the Treasury. Hence it appears that, instead of the Secretary's having received of the bank uncurrent notes, which he was not bound to receive, the bank not only took upon itself the conversion into cash of other notes to a large amount, which it had a right to pay over to the Treasury in kind, but that, of the very description of notes which Mr. Edwards had censured the Secretary for having received, the bank had actually a right to require that he should receive more than double the amount of what he did receive.

It would be a great mistake, however, to suppose that the notes which were received of the Bank of Missouri were the notes of insolvent banks. Those of the Bank of Tennessee and its branches were immediately placed to the credit of the Treasurer as cash; those of the Nashville Bank and its branches, and of the North Carolina Bank, have long since been paid; those of the Mechanics' Bank of Alexandria, Bank of Marietta, and Bank of Steubenville, were cashed by the banks to which they were transferred; of those of the Miami Exporting Company, $5,220 76 have recently been collected. Thus, of the whole amount transferred, there remains unpaid only about $22,000, and of this sum it is believed the greater part will be ultimately paid.

Considering the state of the currency in the west during the time, and the large amount received by this bank, which was about $1,164,000, it is doubtful whether any individual transactions of equal extent, though attended to with great care, would have been followed by less ultimate loss.

That the charge of having favored this bank at the sacrifice of the public interest is without foundation must be evident from the facts which have been here exhibited. That the bank does not consider itself as having been favored by the Treasury is proved by the fact that a claim has been preferred by the bank for an allowance, upon the ground that the services which it has rendered to the Treasury have not been sufficiently compensated. And it is a remarkable coincidence of circumstances that at the very time that a charge is preferred by Mr. Edwards against the Secretary, for having done too much for that bank, the agent of the bank is at Washington, petitioning Congress because the Secretary has done too little.

The transactions with the Bank of Missouri being thus explained, the only other acts included in the charge against the Secretary, of having received uncurrent funds in payment from banks, are the receipt of $15,000 in notes of the State Bank of North Carolina, and $18,562 in notes of the Bank of Kentucky; the former from the Tombeckbe Bank and the latter from the Bank of Edwardsville.

Although, by a rigid construction of the arrangement by which these banks agreed to account for the public deposits received by them as cash, the whole amount might, perhaps, have been demanded of them in specie or United States Bank notes, yet such was never the intention of the parties. The term "cash" was used in opposition to that of special deposit, and was not meant to render the banks liable for the payment of specie for notes which they might receive on behalf of the Treasury and which might

* See I No. 9, [66.] † See annexed Nos. 33 to 40, inclusive. ‡ See Address, page 20.

cease to be convertible into specie. Such a construction is opposed by the Tombeckbe Bank in its letter of the 13th of August, 1819, (see M No. 5, (66,) although the President of that institution expresses its willingness to leave the construction to the "justice and liberal policy" of the department. It is more emphatically disclaimed, however, by the Bank of Edwardsville, in its letter to the Secretary, of the 18th of April, 1820, (see G No. 3, (66,) and in its letter to Mr. Edwards, of the 6th of January, 1820, (see A No. 2, (119,) heretofore referred to. In that letter the bank maintains that "It is not supposed that any construction of the conditions upon which the deposits were received can render the bank the guaranty of those banks, because it would be contrary to every principle of reason to suppose that the paper of other banks, who have, or may, suspend specie payment, shall, by the mere act of deposit in this institution by the Receivers, be converted into specie, or its equivalent, and this bank held accountable for it as such. We are persuaded this never was the intention of the Secretary of the Treasury, nor can be inferred from the conditions upon which the deposits are made." This letter, as it was written by the President of the bank to one of its Directors whom it had constituted an agent for negotiating a modification of its arrangement with the Treasury, may be naturally supposed to contain its real views. And although Mr. Edwards now denies the construction then contended for by the bank, yet, from the terms in which he communicated the letter to the Secretary, it is presumed that he then gave it his assent.

But although this construction could not be formally acknowledged by the Secretary without leading to the evil which the terms of these arrangements were partly intended to prevent, that of "special deposits," yet it was always his intention, whenever the case presented itself, to admit such an interpretation of the contract as might be equitable and not injurious to the public interest. The letter of the Tombeckbe Bank, of the 3d of August, 1819, stating that there were then on hand in that institution $15,000 in North Carolina notes which had been received on deposit for the Treasurer, and which it had not yet been able to exchange, although no care had been spared in effecting that object, "since some difficulties were understood to affect the bank," presented a case of this kind. At that time the State Bank of North Carolina had not stopped payment, although it did so before the Secretary's answer was communicated to the Tombeckbe Bank. The Secretary having called upon the State Bank to disclose the means of paying such of its notes as had been received on account of the Treasury, and having been informed by the bank that it did possess the means and would speedily apply them to that object, consented that these notes should be transferred from the credit of the Treasurer in the Tombeckbe Bank to the credit of the Treasurer in the State Bank of North Carolina, and by that bank they were afterwards paid, as were all the other claims of every kind which the Treasury had upon it.

The case of the Edwardsville Bank, added to the equitable considerations which were presented in that of the Tombeckbe Bank, were considerations of policy. The communication of the Hon. R. M. Johnson, made on behalf of the bank and referred to in the Secretary's letter of the 2d of February, 1821, (see G No. 8, (66,) which communication was made with the concurrence of Mr. Edwards, stated that the bank had on hand upwards of $20,000 in notes of the Bank of Kentucky which had been received on account of the Treasurer before the suspension of specie payments by the bank. This representation being corroborated by an examination of the bank statements and certificates, as appears by the Secretary's report to the House of the 27th of April, 1822, and there being then some reason to apprehend a want of punctuality or of good faith on the part of the Bank of Edwardsville, the Secretary consented that these notes should be transferred at the risk of the bank, from the credit of the Treasurer in that bank to the credit of the Treasurer in the Bank of Kentucky. In doing so the Secretary considered himself not only satisfying the demands of equity but promoting public interest, inasmuch as the Bank of Kentucky, though it had suspended the payment of specie, was known to be solvent. Although the notes thus transferred have not yet been paid, the most positive and formal assurance has been given that the debt is perfectly safe and will most certainly be repaid at no very remote period.

Mr. Edwards has offered an extract from the Secretary's letter of the 11th of December, 1818, to the President of the Planters and Merchants' Bank of Huntsville, as proving that the Secretary's conduct in receiving these notes is at variance with his own interpretation of the obligations of the banks in that respect. But by referring to the letter itself, it will be found that in presenting the extract an important omission has been made by which the Secretary's opinion on the point is wholly misrepresented. As quoted by Mr. Edwards, the passage is in these words: "In making the Planters and Merchants' Bank of Huntsville a place of deposit at its particular solicitation, it was expected that the transfer of funds which it undertook to make would be effected in funds that circulated at par at the place where the transfer was directed. As the Receiver had been directed to receive the bills of no banks which did not discharge them in specie on demand, it was expected that the bank would be answerable for the amount deposited in specie, or in bills which would be received as specie at the place to which the money should be directed to be transferred, unless it should state the contrary. But," as continues the Secretary, (and this is the part omitted by Mr. Edwards,) "as no explanation of this nature has been made or sought on either side, this requisition will not be rigorously required." There is, however, no question concerning this bank, as no uncurrent notes were ever received from it.

The charge of having received uncurrent notes from the banks of Missouri, Edwardsville, and Tombeckbe, contrary to the agreement with those banks and contrary to law, being thus answered, there remains, in connexion with this branch of Mr. Edwards' accusation against the Secretary, only that of having, in his report to Congress, misstated the amount so received. Upon a thorough examination, however, it is asserted that all the notes received from those banks, for which the Treasurer did not receive a cash credit in the banks to which they were transferred, were specified in the report made by the Secretary on the subject, with the exception of $285 in notes of the Franklin Bank of Alexandria, which formed part of the funds received from the Bank of Missouri, agreeably to his letter of March 20, 1820, but which, in his report of February 14, 1822, were accidentally omitted to be mentioned. That there was no intentional concealment on this subject is evident from the manner in which the Secretary complied with that part of the resolution which referred to it. By the resolution, he was required to state whether any uncurrent or depreciated paper had been received from certain banks, which the Government was not bound to receive. As the Secretary was of opinion that all the paper of that description which he had received from those banks was paper that he was bound to receive, he might without blame have answered that none such as were alluded to in the resolution had been received. Desirous, however, to put the House in possession of all the facts, he stated what uncurrent paper had been received, and why it had been received; and he included in the statement paper to the amount of several thousand dollars, which at the time he made his deposit had actually been paid in cash. Under these circumstances, it

might have been reasonably supposed that this trivial omission was, as was truly the case, wholly accidental and unintentional.

The charge of withholding letters and information called for by the House rests on no better foundation. This, however, may have originated, in part, in the want of attention to the true import of the resolution under which these letters and information were called for. The resolution of the House of January 9, 1822, as printed, required "a statement showing in what banks the moneys received from the sale of the public lands have been deposited since January 1, 1818; the contracts under which the said deposits have been made; the correspondence between them and the Treasury Department relative thereto," &c., &c. It has been doubted whether, according to the proper rules of construction, the correspondence here called for related to anything more than the contracts. It is believed, however, that this doubt gives place to certainty upon an inspection of the resolution, as transmitted to the Secretary by the Clerk of the House, between which and the resolution as printed there is a remarkable difference in the punctuation. That which appears in the latter as the first member of a sentence terminating with a semicolon, is in the original, (see annexed No. 41,) which is herewith transmitted, a complete sentence ending with a period. By this difference, the words "relative thereto" are made applicable exclusively to the contracts; and of course the correspondence required by the resolution is the correspondence between those banks and the Treasury, relative to the contracts under which the moneys received from the sales of public lands since January 1, 1818, have been deposited.

It will be seen, however, that in the collection of the correspondence it was not confined to that object; but that, in addition to everything which related thereto, there was communicated so much of the other correspondence with the banks referred to as would enable the House to form a just opinion of the whole subject, not only of the arrangements with these banks in this particular, but of the relationship subsisting between them and the Treasury.

The resolution of the House of March 12, 1822, had reference only to three banks, those of Edwardsville, Tombeckbe, and Missouri; it called for no correspondence except in relation to the Bank of Missouri, and as it required all the correspondence in relation to that bank not before communicated, all such correspondence that could be found was transmitted. Yet, although these two resolutions are distinct from each other in their requirements, Mr. Edwards affects to consider every letter which was communicated under the latter as having been improperly withheld under the former.

That some of the papers transmitted under this resolution might not with propriety, and perhaps with advantage, have been sent under the first resolution is not asserted. Whether any such, if such there be, were accidentally omitted, or whether they were not deemed necessary to an understanding of the subject, is not now recollected. As there was no consciousness on the part of the Secretary that any of his transactions required concealment or merited censure, and as it was supposed that the object of the resolution was exclusively to obtain information, the whole aim in selecting the papers and making the communication was to put the House in possession of such information, and such only, as would best serve to elucidate the subject to which it related.

But to whatever cause the omission of any of these papers is attributable, the omission itself is unimportant. It is believed that the papers communicated under the second resolution, or the great mass which has been communicated under the third resolution, disclose no new fact which it was important, in relation to the subject of the resolution, either to communicate or to withhold. The idea of concealment was wholly out of the question. The delicate nature of many of the letters communicated under the first resolution shows, perhaps, a leaning the other way. But there was really nothing of moment to be concealed. The general outline of the arrangements with the western banks was well known. They had been published in most of the newspapers in the country interested in them, and they were familiar to many gentlemen in Congress, some of whom had been among the first to press upon the Secretary the necessity and advantage of such arrangements.

Disclaiming, then, in the most unqualified manner, any wish or intention in the Secretary of concealing any part of his conduct in relation to those banks, the opinion is confidently repeated that, after an examination of all the correspondence that has been at various times communicated to the House, it will be found that, although more ample details are exhibited, because the papers subsequently presented are more numerous, as clear and faithful a view of the connexion between the western banks and the Treasury was presented under the first resolution as is exhibited in the whole mass of the correspondence. But if the fact were otherwise, nothing could be more unjust than to consider the omission of every letter not communicated under that resolution as a suppression with an improper design.

Although these explanations may be deemed a sufficient answer to Mr. Edwards' charge of suppression generally, yet there are some particular instances which he has specially dwelt upon, and to which he attaches particular importance, that it may be well specially to notice. The first of these is the circumstance that "extracts" were communicated instead of entire letters in parts of the correspondence with the Planters and Merchants' Bank of Huntsville.

By referring to the letters alluded to, and which have been transmitted entire under the last resolution of the House, it will be seen that the parts omitted to be communicated relate to an occurrence wholly of a temporary nature, entirely unimportant in itself, and having no bearing whatever on the subject of the call. It seems that after the termination of the arrangement between the Bank of the United States and the bank at Huntsville, the Cashier of the former drew certain drafts upon the amount standing at his credit in the latter bank. These the bank at Huntsville declined to pay, under an erroneous idea that it was accountable to the Treasury for the money.

As soon as this was made known to the Secretary he wrote to the Huntsville Bank to remove the misunderstanding. The bank justified itself by quoting certain expressions of the Secretary's circular of July, 1819. The Secretary replied that if the bank had quoted correctly the circular must have been imperfect, and desired to have it sent back for examination. It was sent back; was found to be inaccurately copied; the misunderstanding was removed; the drafts were paid; and there the whole matter ended. In the passages relating to this subject notice was also taken of the accidental omission of the bank to render some returns. These are the parts of the letters in the correspondence which were not communicated, and this explanation will show with what little reason it has been inferred that every omission in the correspondence contains something which the Secretary must have an improper motive to conceal.

These observations apply to all the extracts transmitted in that correspondence, except the letter of the President of the Huntsville Bank of the 30th September, 1819. As this letter does not appear to have been transmitted under the last resolution, it is presumed to have been mislaid. The purport of the pre-

ceding part of it is not recollected, but search is now making for it, and as soon as it is found it will be communicated.

An additional importance is attached by Mr. Edwards to the circumstance of "extracts" being sent in this case, as contradicting that part of the Secretary's testimony before a former select committee of the House, which, speaking of the correspondence generally, states that, in consequence of the pressure of business, the original letters and rough draughts had been communicated under the resolution of the 14th February, 1822. No such contradiction, however, can be imagined without misinterpreting the obvious import of the Secretary's words. He spoke of the correspondence generally, and it is a fact well known that it consisted almost entirely of originals and rough draughts. But it is irreconcilable with common sense to suppose that he meant to convey the idea that papers which bore on their face the title of "extracts," which he had himself communicated and described as "extracts," were either originals or rough draughts.

Neither the Secretary nor Mr. Dickins has anywhere said in their testimony, as Mr. Edwards supposes, that the latter delivered all the originals and rough draughts to the Secretary, and that the Secretary sent them all to the House. The fact is otherwise. All the correspondence with the banks referred to was not called for, as has been already shown; nor was it ever asserted that all was sent. Mr. Dickins collected, as he has stated, all the correspondence that he could find, filed and unfiled, that was likely to have any bearing on the subject; from this he selected such as, in his judgment, was required by the resolution; and such "extracts" as were made, were made under the exercise of this judgment. After the papers had been thus selected and arranged, he laid them before the Secretary, together with such statements in relation to other parts of the resolution as the Secretary might require for his report. These papers were in the possession of the Secretary while he prepared his report, but were referred to no further than was necessary for that object; and the correspondence thus prepared by Mr. Dickins was transmitted, in the same state, to the House. This circumstance will explain the appearance of the marks on the passages which Mr. Dickins has stated to have been marked by him for the purpose of calling the Secretary's attention to them, and which, if they had been observed by the Secretary, would have been acted on by him, either by directing the marks to be removed or extracts, excluding those passages, to be prepared.

To remove all pretext for the insinuation which Mr. Edwards has founded upon the circumstance of Mr. Dickins having been employed to select the papers in this case instead of Mr. Jones, the chief clerk, to whom it had been usual to commit the selection of papers required by Congress, it is proper to state that the resolution of the House did, in this instance, take the usual course of reference to Mr. Jones; and that it was at his request and upon his suggestion of the propriety of referring it to Mr. Dickins, because of his better knowledge of the subject, that the duty was transferred to him.

There is one other omission in the correspondence which has been emphatically alluded to by Mr. Edwards, and which shall, therefore, be particularly noticed. It is a letter from the Secretary to the President of the Bank at Huntsville of July 9, 1819, and is more than once referred to in other parts of the correspondence; whether it had been communicated or not was never a subject of investigation with the Secretary until the notice taken of it in Mr. Edwards' address rendered the inquiry necessary. After a thorough examination, however, it could not be found, either among the records or rough draughts; but on referring, as a last resort, to a file of confidential correspondence which is kept by Mr. Jones, the rough draught of the letter was there discovered. A copy of it is herewith transmitted.* According to the views with which the correspondence was selected under the first resolution of the House, this letter was one which would have been then communicated. It is believed, however, that the sentiments and opinions disclosed in it are far from furnishing a subject of blame to the Secretary; and as he had communicated a letter of similar import, written on the same day to the Tombeckbe Bank, it may be inferred that he was not withheld, by any improper considerations of delicacy in respect to the matters to which they both relate, from communicating this letter also. It is believed that the letter to the Tombeckbe Bank of July 9, 1819, was also marked "confidential;" and the opinion is strengthened by the reference made to it as "confidential" by the President of the bank in his letter of August 13, 1819.† The word "confidential" was probably omitted through inadvertence in the copy that was retained in the Department, and thus it went upon the ordinary record. If this opinion is correct, the communication of this letter corroborates the fact that the omission to communicate the letter to the Huntsville Bank was not owing to the matters it contained, but to the circumstance of its being on a file not before the person by whom the correspondence was selected.

The Secretary is not aware that any other letters on the confidential file appertain to the objects of the present inquiry. He submits, however, such of them as are addressed to banks to the examination of the committee. He takes the occasion also to tender to the committee, as he did to the committee appointed under the resolution of February 6, 1823, the inspection of any of the records or correspondence in the Department that may be deemed necessary to elucidate any of the matters connected with the inquiry.

Having disposed of all the minor topics of accusation brought against the Secretary in Mr. Edwards' address, it now remains to notice the grave charges which he has preferred, of having mismanaged the national funds. As far as this charge is founded upon the particular transactions which have formed the subject of the foregoing observations, it is presumed to be sufficiently refuted. The only remaining ground of charge then is, the measure of employing the State banks as depositories of the public moneys in the western country.

The circumstances by which this measure was rendered necessary, and the views with which it was adopted under the sanction of the President of the United States, have already been explained in the Secretary's report of February 14, 1822, and in his letter to the select committee of February 24, 1823, to which a reference is now requested. It may be proper, however, to remark here, that throughout the western country a general and severe distress had followed the resumption of specie payments. On the part of the Treasury, every disposition had been entertained to make the demands of the Government press lightly on a suffering people. With this view, the Receivers and Collectors had been authorized generally to receive in payments to the United States all the specie-paying bank notes in circulation; and the Bank of the United States had liberally seconded the views of the Treasury, by authorizing the reception of these funds from the Receivers and Collectors. This experiment, though it gave relief to the public debtors, had been found injurious to the *welfare* of the bank; and by a proper regard for its own safety, that institution considered itself constrained to decline the reception of almost all of those

* See annexed, No. 42.

† See M No. 5, [66.]

funds which form the currency of that portion of the country, and of those which alone it could prudently take, scarcely any were in circulation. What effect this change had upon the state of things may be inferred from a few extracts from some of the communications which were about that time made to the Secretary in relation to the subject:

"The debtors of the United States," say the Directors of the Bank of Vincennes in their memorial of the 9th January, 1819,* "in the western country, labor under distressing and almost insuperable difficulties in meeting their engagements; not so much from the want of means as from the scarcity of such funds as are receivable in payment of public lands. Should the country continue in its present situation with respect to these funds, many an honest citizen, many an industrious farmer, who has migrated to this country, and has paid his last eighty dollars as a first instalment on his quarter section of land, will be compelled, at the end of five years, to leave his favorite spot, his cabin, and all the comfortable improvements which the labor of his own hands has acquired, and, with his wife and children, seek a new home, without money to procure it. And why? Because the produce of his farm, although he may have an abundance to spare, will not command such funds as Government demands for the completion of his payments." Other representations, which are herewith transmitted, from senators and representatives whose character is a sufficient guarantee for the truth of their statements, corroborate these views. The Hon. Mr. Herrick, in a letter of the 11th of March, 1818,† considers the adoption of some measures on the subject as desirable, as well with a view to relieve the people as to preserve their affections for the present administration of the General Government. The Hon. Waller Taylor, in a letter of the 31st March, 1818, encloses a letter from a respectable source, stating that twenty per cent. had been given by those who had payments to make in the Land Offices to obtain such money as would be received; that few entries of land were made; and that many who had come from a distance to enter land had gone away without doing so, because the money they had brought, though consisting of the notes of banks of established character, could not be received; and Mr. Taylor concurs in opinion that the operation of the existing system was prejudicial to the purchasers of public lands, as well as the citizens of the State. In a joint letter addressed to the Secretary, on the 18th April, 1818, by fourteen western members of Congress, viz, the Hons. Joseph Desha, William H. Harrison, Robert Moore, Henry Baldwin, William Hendricks, James Noble, Waller Taylor, Richard C. Anderson, Levi Barber, Thomas Speed, John W. Campbell, Samuel Herrick, Peter Hitchcock, and Philemon Beecher, these gentlemen all concur in stating that "every mail from the west brings us the complaints and requests of the people on the subject of the pecuniary state of our country;" and they conclude by recommending, as a measure of vital importance, the reception of such western paper of specie-paying banks as were in good credit. The Hon. J. McLean, of Illinois, in a letter of the 5th June, 1819, speaking of one of the districts in that State, makes the following representation: "I am well assured, from my own knowledge, and letters of respectable gentlemen in that part of the country, that if every note that will be received in payment of land and every dollar of specie that is in the country were in the hands of those indebted to the Government for land, it would be insufficient to enable more than one-tenth man of our settlers to comply with his engagement. I almost daily receive letters from the people of Shawneetown land district and of that part of Illinois included in the Vincennes district, stating that they are in a situation truly distressing, and that, unless there be some amelioration in the directions to the Receivers, the time is but very short until they expect to see the little farm and dwelling they have provided for the support and shelter of themselves and family torn from them by the merciless, avaricious speculator. I am sorry to be constrained to say that their apprehensions are but too justly predicated, and that they represent facts."

These are letters which have presented themselves on a hasty reference to the files of the Department. It is well remembered, however, that numerous and earnest personal representations were made by other gentlemen in Congress, both as to the pecuniary distresses of the western country and the necessity of a change in the existing regulations. Representations like these could not be received with indifference. It is to be recollected, also, that at the time when this state of things existed the debt due for public lands amounted to about twenty millions of dollars, the greatest part of which had been contracted during the suspension of specie payments. Upon mature reflection, therefore, and with the approbation of the President, it was deemed advisable to make the arrangements with the western banks which are the subject of Mr. Edwards' condemnation.

The details of these arrangements are so fully exhibited in the Secretary's former communications on the subject that it is not thought necessary here to explain them.

As far as the interests of the people and of the Treasury were concerned, it is believed that those arrangements were not merely defensible, but commendable. As far as the measure affected the interests of the Bank of the United States, it is believed to be equally deserving of approbation. In a letter written by the Secretary to the President of that institution, on the 14th September, 1819, he thus explained the motives which, as far as the bank was concerned, influenced his course on the subject.

"It has been my constant endeavor for more than twelve months past to prevent, as far as practicable, all collision between the Bank of the United States and the State banks, as far, at least, as that collision might be connected with the transactions of this Department. It is not my intention, therefore, to give drafts upon the State banks for public money, without previously arranging with them the mode of payment.

"Acting upon the same principle, I have endeavored in the course of the present year to make arrangements with the State banks in the western States, by which they should become the depositories of the public money collected in that section of the Union. I considered the depositories there positively injurious to the bank, for the following reasons, viz:

"1st. That the offices had already extended their discounts in Ohio and Kentucky further than was consistent with the interest of the bank.

"2d. That every dollar deposited in them on account of the Government that could not be disbursed there, would have to be employed in discounts, or transferred to the bank in Philadelphia, or its eastern offices.

"3d. That owing to the state of exchange, transfers could only be made by the transportation of specie across the mountains.

"4th. That owing to the geographical position of Kentucky and Ohio, the public expenditure would be extremely limited.

"5th. That the transportation of specie from the western to the eastern States by the bank invariably had produced, and would continue to produce, irritation in the public mind against the bank.

* Page 48 of Document [No. 66.]

† See annexed Nos. 43, 44, 45, 46.

"An additional reason for endeavoring to make State banks in that section of the Union the depositories of the public money was to increase the receipts, by enabling the public debtors to pay in the notes of specie paying banks, which would not be received by the officers of the bank, and which could not be received by them, without increasing that collision which it was my desire to diminish."

These views, it is believed, were too just not to meet the approbation of the distinguished individual who presided over, and of the enlightened board which then directed, the affairs of that institution. Accordingly, Mr. Cheves, in his answer of October 5, 1819, thus expresses himself: "The board entirely concur with you in the views you take as to the Government collections and deposits in the western States, which they believe to be calculated to ease the moneyed pressure on that portion of the country, as well as to meet the interests of the Government, and relieve the bank from embarrassing collisions with local banking institutions."

It happened, however, that in three of the places where the banks were situated, with which the Secretary had made these arrangements, branches of the Bank of the United States were also established. By the charter of that bank, it was the duty of the Secretary to have stated to Congress, at its next session, the reasons why he had directed deposits of the public money to be made in these three banks. This statement, through inadvertence, was not made, as the Secretary has stated in his letter of February 24, 1823, to the select committee of the House. But as a full explanation of the motives of these arrangements had been made to the Bank of the United States, whose interests it was the object of that provision in the charter to guard, and as that institution had approved of the arrangements, and as the arrangements themselves had been published in various newspapers; and as the facts which were to be reported to Congress were of general notoriety, it is submitted, whether the Secretary could have had any motive for withholding the formal communication of the information to Congress.

Of the policy of the measure adopted by the Secretary in the employment of the western banks, it is presumed there can be no doubt. That it has not been entirely successful, is considered to be subject rather of regret than of censure. But that it has been mainly beneficial it is thought will not be denied by those who candidly examine the subject in all its bearings. And although very little ultimate loss is expected, yet, if the whole sum now due by those banks which have stopped payment were to be lost, it is believed that the advantages which have resulted to the country, will have been cheaply purchased at that cost.

As some misunderstanding in respect to the special deposits seems to prevail in the public mind, resulting from the misrepresentations that have been made on the subject, it may be proper to take this occasion to remove it.

About the time that the present Secretary of the Treasury took charge of that Department the special deposit amounted to upwards of three millions of dollars, being, on the 31st of December, 1816, $3,031,459, all of which has since been converted into cash funds, except $291,803. At the date of the Secretary's report of the 27th of February, 1823, the amount of the special deposit was $927,107, including the $291,803 above-mentioned. Of this sum of $927,107, about $64,000 have since been paid.* Hence it appears that, of the whole sum now on special deposit, only about $571,000, including the sum due by the defaulting western banks, have become special during the present Secretary's administration of the Department. When it is considered that this embraces a period of about seven years, during which great disorders have existed, and a great revolution has been effected in the currency, and during which upwards of one hundred and sixty-three millions of dollars have been paid into the Treasury, exclusive of loans and Treasury notes; and that of this sum upwards of twenty-one millions and a half of dollars, having been received from the sale of lands and internal duties and taxes, must have been collected in those portions of the country where the greatest disorders existed; when these circumstances are considered, it is believed that the sum which has become uncurrent during the Secretary's administration of the Treasury, instead of furnishing ground either of censure or surprise by its magnitude, justifies the conclusion that in this respect, as he trusts will be found the case in all others, the Secretary of the Treasury has not mismanaged the national funds.

In conclusion, the Secretary has the honor to state, that although it is believed that every material charge contained in the address of Mr. Edwards has now been satisfactorily explained, yet if, in the opinion of the committee, any further explanation be deemed necessary, it will afford him pleasure to give it, either personally or in writing.

No. 1.

The United States in account current with Ben. Stephenson, Receiver of Public Moneys for the District of Edwardsville, Illinois.

Dr.					Cr.
1819.			1818.		
	To cash paid William Rector's draft, No. 22, dated 14th January, 1819	$5,500 00	Dec. 31	By balance remaining on hand, per last return	$29,033 70
			1819.		
Jan. 30	To balance remaining on hand to the credit of the United States	28,870 49	Jan. 30	By cash received for land sold	5,336 79
		34,370 49			34,370 49

BEN. STEPHENSON,
Receiver of Public Moneys for lands sold in the District of Edwardsville.

*This sum consists of $5,220 76 received from the Miami Exporting Company, $18,726 40 from the Bank of Huntsville, and $40,943 38 in discharge of the debt due by the Branch Bank of Kentucky at Louisville.

It is believed, however, that it will now be proper to include in the special deposit the sum due by the Bank of Columbia, amounting to $278,361 87; of this sum all but $40,000 were special when the present Secretary came into the Treasury, and was placed in this bank for the purpose of being converted into cash funds, as stated in the Secretary's report of February 14, 1822. Having effected this object, the bank is not now in a condition to refund the money, but an arrangement has been made by which the payment of it, with interest, has been, it is believed, well secured.

No. 2.

The United States in account current with Ben. Stephenson, Receiver of Public Moneys for the District of Edwardsville.

Dr.			1819.		Cr.
1819.	To twelve thousand dollars deposited in the Bank of Edwardsville, Illinois, per receipt No. 1, by order of the Secretary's letter, dated 21st December, 1818	$12,000 00	Jan. 30	By balance remaining on hand, as per last return.	$28,870 49
	To cash paid W. Rector's draft, No. 2, dated 17th February, 1819	1,200 00	Feb. 28	By cash received for lands sold	5,751 50
	To cash paid Blackwell & Berry for printing, per receipt No. 3, dated 16th February, 1819	45 00			
	To cash paid Wm. Rector, Surveyor, &c., of land office of United States of Missouri and Illinois, per receipt No. 4, dated 18th February, 1819.	1,031 06			
	To cash paid Blackwell & Berry for printing, No. 5, dated 10th February, 1819	40 50			
	To cash paid W. Pounsford for stationery, No. 6, per receipt, November 9, 1818	212 00			
Feb. 28	To balance remaining on hands to the credit of the United States	20,092 63			
		34,621 99			34,621 99

BEN. STEPHENSON,
Receiver of Public Moneys for lands sold in the District of Edwardsville.

No. 3.

The United States in account current with Ben. Stephenson, Receiver of Public Moneys for the District of Edwardsville.

Dr.			1819.		Cr.
1819.			Feb. 28	By balance remaining on hand, per last return	$20,092 63
	To cash paid William Rector's draft, dated 9th March, 1819	$500 00	Mar. 31	By cash received for land sold	5,368 53
	To cash paid William Rector's draft, dated 10th March, 1819	1,100 00			
	To cash paid William Rector's draft, dated 13th March, 1819	300 00			
	To cash paid William Rector's draft, dated 25th March, 1819	368 00			
	To cash paid Robert Pogue for stationery, per receipt, dated 25th March, 1819	13 00			
	To cash deposited in the Bank of Edwardsville, per certificate from the Cashier, dated 31st March, 1819	4,500 00			
Mar. 31	To balance remaining on hand to the credit of the United States	18,680 16			
		25,461 16			25,461 16

BEN. STEPHENSON,
Receiver of Public Moneys for lands sold in the District of Edwardsville.

No. 4.

The United States in account current with Ben. Stephenson, Receiver of Public Moneys for the District of Edwardsville.

Dr.			1819.		Cr.
1819.			Mar. 31	By balance remaining on hand, per last return	$18,680 16
	To cash deposited in the Bank of Edwardsville, per receipt from the Cashier, dated 30th April, 1819	$5,861 45	April 30	By cash received for land sold	6,339 47
April 30	To balance remaining on hand to the credit of the United States	19,158 18			
		25,019 63			25,019 63

BEN. STEPHENSON,
Receiver of Public Moneys for lands sold in the District of Edwardsville.

No. 5.

The United States in account current with Ben. Stephenson, Receiver of Public Moneys for the District of Edwardsville.

Dr.			Cr.		
1819.			1819.		
May 31	To balance remaining on hand to the credit of the United States	$23,802 01	April 30	By balance remaining on hand, per last return	$19,158 18
			May 31	By cash received for land sold	4,643 83
		23,802 01			23,802 01

BEN. STEPHENSON,
Receiver of Public Moneys for lands sold in the District of Edwardsville.

No. 6.

The United States in account current with Ben. Stephenson, Receiver of Public Moneys for the District of Edwardsville.

Dr.			Cr.		
1819.			1819.		
June 30	To cash paid the Register for stationery bought by him, per receipt from him, dated this day	$1 50	May 31	By balance remaining on hand, per last return	$23,802 01
			June 30	By cash received for land sold	3,521 87
30	To cash deposited in the Bank of Edwardsville, per certificate from the Cashier, dated this day.	8,179 23½			
30	To balance remaining on hand to the credit of the United States	19,143 14½			
		27,323 88			27,323 88

BEN. STEPHENSON,
Receiver of Public Moneys for lands sold in the District of Edwardsville.

No. 7.

The United States in account current with Ben. Stephenson, Receiver of Public Moneys for the District of Edwardsville.

Dr.			Cr.		
1819.			1819.		
July 31	To cash remaining on hand to the credit of the United States	$21,655 15½	June 30	By balance remaining on hand, per last return	$19,143 14½
			July 31	By cash received for land sold	2,512 01
		21,655 15½			21,655 15½

BEN. STEPHENSON,
Receiver of Public Moneys for lands sold in the District of Edwardsville.

No. 8.

The United States in account current with Ben. Stephenson, the Receiver of Public Moneys at Edwardsville.

Dr.			Cr.		
1819.			1819.		
Aug. 2	To cash paid T. W. Smith's account for stationery	$39 37½	July 31	By balance remaining on hand, per last return	$21,655 15½
			Aug. 31	By cash received for land sold	15,743 30
4	To cash paid H. Warren for printing blank certificates for the Register's office	50 00			
24	To cash paid the Register for superintending the public sales, 18 days, at six dollars per day	108 00			
25	To cash, being the amount of my compensation for superintending the public sales, 18 days, at six dollars per day	108 00			
25	To cash paid T. W. Smith for crying the United States land sales	54 00			
25	To cash paid John Wilson, clerk of the sales	54 00			
31	To cash remaining on hand to the credit of the United States	36,985 08			
		37,398 45½			37,398 45½

BEN. STEPHENSON,
Receiver of Public Moneys for lands sold in the District of Edwardsville.

No. 9.

The United States in account current with Ben. Stephenson, Receiver of Public Moneys at Edwardsville.

Dr.					Cr.
1819.			1819.		
	To cash paid Wm. P. McKee, September 30, for stationery	$21 00	Aug. 31	By balance remaining on hand, per last return	$36,985 08
Sept. 30	To cash remaining on hand to the credit of the United States	49,475 76	Sept. 30	By cash received for lands sold	12,511 68
		49,496 76			49,496 76

BEN. STEPHENSON,
Receiver of Public Moneys for lands sold in the District of Edwardsville.

No. 10.

The United States in account current with Ben. Stephenson, Receiver of Public Moneys at Edwardsville.

Dr.					Cr.
1819.			1819.		
Oct. 31	To cash paid R. Graham, Indian Agent, per draft, dated 16th September, 1819	$1,000 00	Sept. 30	By cash remaining on hand this day	$49,474 11
	To cash remaining on hand to the credit of the United States	53,449 87½	30	By amount received from individuals on account of public lands purchased prior to the 1st of October, 1819	4,418 35½
				By amount received from individuals on account of public lands purchased, or intended to be purchased, from the 1st of October to the 31st October, (inclusive,) 1819	557 41
		54,449 87½			54,449 87½

BEN. STEPHENSON,
Receiver of Public Moneys for lands sold in the District of Edwardsville.

No. 11.

The United States in account current with Benjamin Stephenson, Receiver of Public Moneys at Edwardsville.

Dr.					Cr.
1819.			1819.		
Nov. 30	To cash paid H. Warren for printing blank certificates for the Register's office at Edwardsville	$15 00	Oct. 31	By cash remaining on hand this day	$53,449 87½
	To cash remaining on hand to the credit of the United States	56,910 22½	Nov. 30	By amount received from individuals on account of public lands purchased prior to the 1st November, 1819	2,881 15
				By amount received from individuals on account of public lands purchased, or intended to be purchased, from the 17th November to the 31st November, 1819, inclusive	594 20
		56,925 22½			56,925 22½

BEN. STEPHENSON,
Receiver of Public Moneys for lands sold in the District of Edwardsville.

No. 12.

The United States in account current with Benjamin Stephenson, Receiver of Public Moneys at Edwardsville.

Dr.					Cr.
1819.			1819.		
Dec. 31	To cash deposited in the Bank of Edwardsville	$52,716 55	Nov. 30	By cash remaining on hand this day	$56,910 22½
	To cash remaining on hand to the credit of the United States	9,716 17½	Dec. 31	By cash received from individuals on account of public lands purchased prior to the 1st of December, 1819	4,380 02
				By cash received from individuals on account of public lands purchased, or intended to be purchased, from the 1st to the 31st December, 1819, inclusive	1,142 48
		62,432 72½			62,432 72½

BEN. STEPHENSON,
Receiver of Public Moneys for lands sold in the District of Edwardsville.

No. 13.

The United States in account current with Benjamin Stephenson, Receiver of Public Moneys at Edwardsville.

Dr.					Cr.
1820.			1819.		
Jan. 31	To cash paid John Ringgold for stationery	$50 62½	Dec. 31	By cash remaining on hand this day.....	$9,716 17½
	To cash deposited in the Bank of Edwardsville..	2,526 82	1820.		
	To cash remaining on hand to the credit of the United States.....	10,606 03	Jan. 31	By amount received from individuals on account of the public lands purchased prior to 1st January, 1820	3,403 30
				By amount received from individuals on account of public lands purchased, or intended to be purchased, from the 1st to the 31st January, 1820, inclusive.....	64 00
		13,183 47½			13,183 47½

BEN. STEPHENSON,
Receiver of Public Moneys for lands sold in the Land District of Edwardsville.

No. 14.

The United States in account current with Benjamin Stephenson, Receiver of Public Moneys at Edwardsville.

Dr.					Cr.
1820.			1820.		
Feb. 29	To cash deposited in the Bank of Edwardsville..	$2,881 00	Jan. 31	By cash remaining on hand this day.....	$10,606 03
	To cash remaining on hand to the credit of the United States.....	10,796 11	Feb. 29	By amount received from individuals on account of public lands purchased prior to the 1st of February, 1820.....	2,536 26
				By amount received from individuals on account of public lands purchased, or intended to be purchased, from the 1st to the 29th February, 1820, inclusive.....	534 82
		13,677 11			13,677 11

BEN. STEPHENSON,
Receiver of Public Moneys for lands sold in the District of Edwardsville.

No. 15.

Treasury Department, *December* 21, 1818.

Sir: From the favorable representations that have been made to me of the character of the Bank of Edwardsville, I have proposed to make that bank a depository of the public moneys, on the usual conditions. In order to prevent any delay in this arrangement, in case the bank accedes to my proposition, you are authorized, on receiving from the officers of that institution an authentic copy of its letter of acceptance addressed to me, (and provided that acceptance is unconditional,) forthwith to make your deposits in that bank to the credit of the Treasurer. In order to give facility to those who have payments to make for the public lands, you are authorized to receive (in addition to the notes of the Bank of the United States and its branches, and specie) the notes of all the banks authorized to receive the public money, as enumerated in the enclosed printed list, and also the notes of the banks in Boston, New York, Philadelphia, Baltimore, and District of Columbia, (except the Merchants' Bank of Alexandria,) the old banks of Kentucky, and the banks at New Orleans, and the notes of any bank in Ohio that pays specie.

You will understand, however, that if any of the banks should suspend specie payments, you are no longer to receive their notes. You are also requested that if any circumstances affecting the character of the bank in which you make your deposits should come to your knowledge, you will communicate the same to me. You will understand, of course, that if the proposed arrangement with the Bank of Edwardsville shall take effect, the notes of that bank may be received on the same terms as others.

I am, &c.,

To the undermentioned Receivers of Public Moneys:

Benjamin Stephenson, Esq., *Receiver of Public Moneys, Edwardsville.*
Warren Brown, Esq., *Receiver of Public Moneys, Kaskaskia.*

A similar letter, in relation to the Illinois Bank, was addressed to—

John Caldwell, Esq., *Receiver of Public Moneys, Shawneetown.*

No. 16.

TREASURY DEPARTMENT, *March* 20, 1819.

SIR: It being represented to me, by the Secretary of War, that funds are wanted to discharge the annuities stipulated by treaty to be paid in *specie* to the Ottawa, Chippewa, and Pottawatomie tribes of Indians, I have to request that you will furnish Richard Graham, Indian Agent, with one thousand dollars in specie, and take his bills for the same, drawn in triplicates, on the Secretary of War, in your favor. The first and second of which bills, after being endorsed by you to the Treasurer of the United States, must be transmitted by different mails to my office.

I am, &c.

BENJAMIN STEPHENSON, Esq., *Receiver of Public Moneys, Edwardsville, I. T.*

No. 17.

TREASURY DEPARTMENT, *April* 9, 1819.

SIR: Being informed by the Secretary of War that Governor Cass has been instructed to authorize the Indian Agents at Chicago, Green Bay, Michilimackinac, Fort Wayne, and Piqua, to draw bills on the War Department for the amount of their quarterly salaries and contingent expenses for the present year, I have to request that you will pay cash for all bills of that description drawn in your favor by any of the aforesaid Indian Agents, provided they shall exhibit to you the authorization of Governor Cass for drawing the same. The sum which will be required at the close of each quarter is estimated at about eleven thousand dollars.

The bills are to be endorsed by you to the Treasurer, and transmitted to my office by different mails, as in other similar cases.

I am, &c.

The RECEIVERS OF PUBLIC MONEYS at Detroit, Wooster, Edwardsville, Vincennes, and Kaskaskia.

No. 18.

RECEIVER'S OFFICE, *Edwardsville, May* 5, 1819.

SIR: I have the honor herewith to transmit to you my account current for the month of May last; also a duplicate receipt of the Register for his salary and commission—his salary from the 1st to the 19th of April, inclusive, and his commission from the 1st day of April to the 1st day of May, inclusive. At the expiration of the first mentioned period Mr. Cole's commission bore date, and at the expiration of the last he took possession of the books of his office, and entered upon the duties thereof.

I am, very respectfully, sir, your obedient servant,

BEN. STEPHENSON.

Hon. WM. H. CRAWFORD, *Secretary of the Treasury.*

No. 19.

TREASURY DEPARTMENT, *August* 6, 1819.

SIR: Observing by your monthly return, ending the 30th of June, that there remained in your hands a considerable sum of the public moneys, I wish to be informed why the same was not deposited in bank, in conformity with the instructions from this Department. Heretofore, when there was no bank in your vicinity, all reasonable allowance was made on account of the difficulty to which you were subjected in making your deposits; but now that a bank has been established in your place of residence, there can be no longer any excuse whatsoever for retaining public money.

I am, &c.

To the undermentioned Receivers of Public Moneys:

J. CALDWELL, *Receiver of Public Moneys, Shawneetown.*
BENJ. STEPHENSON, *Receiver of Public Moneys, Edwardsville.*

No. 20.

EDWARDSVILLE, ILLINOIS, *September* 18, 1819.

SIR: Your letter of the 6th ultimo to my husband having arrived in his absence, I hope its importance will excuse the liberty I take in stating to you that Mr. Stephenson left here a few days ago for Kentucky, to bring home a daughter that we have had for a considerable time past at school in that State.

On his return, I have no doubt he will fully satisfy you relative to the public money mentioned in your letter. I cannot pretend to have any accurate information upon the subject, but, judging from some fugitive conversations which I have casually heard between him and others, I do expect that the reason why he has not deposited more money in the bank is, that he was directed by you last spring to retain in his hands about forty thousand dollars, to be appropriated in quarterly payments to defray certain Indian expenses.

With great respect, I am, sir, your obedient servant,

LUCY STEPHENSON.

Hon. WM. H. CRAWFORD, *Secretary of the Treasury.*

No. 21.

CIRCULAR TO RECEIVERS OF PUBLIC MONEYS.

TREASURY DEPARTMENT, *September* 21, 1819.

SIR: It is deemed expedient that the form of the monthly account current rendered by the Receivers of Public Moneys should be altered so as to distinguish the sums received for lands entered or intended to be entered during the month from those received on account of previous entries.

It is also deemed expedient that those accounts be countersigned by the respective Registers of the land districts.

Intimations have been frequently made to this Department that the money received in some cases on account of the Government has been exchanged for that which was less valuable, which has been subsequently deposited to the credit of the Treasurer in the banks selected as places of deposit. These intimations are no doubt generally unfounded; but it is important to the character of the officers, as well as to that of the Government, that the means of repelling them should at all times exist. This can be effected only by describing upon the back of the receipt the kind of money that was received. This will impose additional labor upon the land offices; but it is so important to possess the means of repelling insinuations against the integrity of the officers of the Government that it is deemed indispensable. If, during any public sale of land within your district, it should be found to be impracticable, it may be dispensed with until the sale shall be closed. In no other case must it be omitted. In order that the evidence intended to be obtained by this regulation may be perfect, it will be necessary for you to endorse upon all receipts for money paid by you, other than to the bank in which you make your deposits, the kinds of money paid away, including your own commissions and salary, and furnish a statement thereof to the Register of the Land Office.

I am, &c.

No. 22.

RECEIVER'S OFFICE, *Edwardsville, Illinois, October* 28, 1819.

SIR: I have the honor to acknowledge the receipt of your letter of the 21st ultimo, with the form of an account current.

I have the honor to be, very respectfully, sir, your humble servant,

BEN. STEPHENSON.

Hon. WM. H. CRAWFORD, *Secretary of the Treasury.*

No. 23.

TREASURY DEPARTMENT, *November* 1, 1819.

SIR: Upon referring to your monthly accounts it appears that you have retained all the money which has been received by you since the month of August last.

As it is presumed that this has been the result of my letter of the 9th of April last, I request that you will immediately on the receipt of this letter deposit in the Bank of Edwardsville the whole of the money in your possession on the 30th instant.

You will consider the letter of the 9th of April as authorizing the purchase of bills in the manner directed therein when you have funds, but not as authorizing the detention of the public money in your hands at the end of each month for that purpose.

It is presumed that if any draft should be presented when you have not money in your hands, that there will be no difficulty in having the drafts taken up by the Bank of Edwardsville on its own account, or to be repaid by you as soon as you have funds for that purpose.

I am, &c.

BEN. STEPHENSON, Esq., *Receiver of Public Moneys, Edwardsville.*

No. 24.

RECEIVER'S OFFICE, *Edwardsville, November* 5, 1819.

SIR: I have the honor herewith to transmit you my account current for the month of October last; also R. Graham's draft on the Secretary of War for one thousand dollars, paid him in specie.

The cash received during the month of August last was overcharged in the account current for that month one dollar and sixty-five cents, which you will find corrected.

I have the honor to remain, very respectfully, sir, your most obedient servant,

BEN. STEPHENSON.

Hon. Wm. H. Crawford, *Secretary of the Treasury.*

No. 25.

Receiver's Office, *Edwardsville, November* 16, 1819.

Sir: I have the honor to transmit you R. Graham's draft, drawn on the Secretary of War, for one thousand dollars, being the second of exchange, the first having been transmitted with my last account current.

I am, very respectfully, sir, your obedient servant,

BEN. STEPHENSON.

Hon. Wm. H. Crawford, *Secretary of the Treasury.*

No. 26.

Treasury Department, *April* 20, 1820.

Sir: On the 1st of November last you were instructed by this Department to pay into bank the whole of the money in your hands on the 30th of that month, and not to retain the public money in your hands at the end of each month.

By referring to your monthly returns for the months of December, January, and February, it appears that this instruction has not been complied with; a sum exceeding ten thousand dollars upon an average having been retained by you during those months.

As the bank in which your deposits have been directed to be made is established in the place in which your office is kept, the retention of the money, or any part of it, one day beyond the expiration of the month, is without apparent excuse; you will therefore, immediately after the receipt of this letter, deposit in bank the whole of the money retained in your hands, and regularly at the end of each month make a like deposit.

In my letter of the 1st of September last, addressed to the Receivers of Public Moneys, the monthly returns of those officers are required to be countersigned by the Register. This regulation has not been complied with in your returns to the latest date. It is expected that all regulations addressed to public officers will be promptly complied with, and that when, from any circumstance, this should be found impracticable, the cause of non-compliance should be communicated without delay.

I am, &c.

B. Stephenson, Esq.,
Receiver of Public Moneys, Edwardsville.

No. 27.

Receiver's Office, *Edwardsville, January** 1, 1820.

Sir: I received your letter of the 20th of April, and hasten to answer it, in which you state, by referring to my monthly returns for December, January, and February, it appears that a sum exceeding ten thousand dollars upon an average has been retained by me during these months. Certainly it would appear so by referring to the account current, but by referring to the balanced account of that quarter ending December 31, 1819, there was in my hands, not paid over, three thousand four hundred and eighty-nine dollars and forty-six cents, and on the 31st day of March, the first quarter of 1820, there still remained in my hands two thousand four hundred and fifty-six dollars and fifty-eight and a half cents. Owing to my having advanced a sum of money to defray the expenses of the Indian Agency at this place, and Government giving me assurance that as soon as appropriations could be made by Congress my drafts would be honored, which I have expected some time, and in the meantime I took the liberty to retain about or nearly that sum of the public money.

I acknowledge that such a course was not justifiable, and if I had reflected on the subject I should not have pursued it. In future I hope you will have no reason to complain of my want of punctuality in regard to any of my public duties. Since the receipt of your letter of the 21st of September last, the absence of the Register has prevented me from a compliance with your order with regard to my monthly returns being countersigned by him; he has now returned, and it shall be punctually attended to in future.

I am, with respect, sir, your obedient and humble servant,

BEN. STEPHENSON.

Hon. Wm. H. Crawford, *Secretary of the Treasury.*

* The date of this letter is obviously a mistake, as this letter is an answer to the Secretary's letter of April 20, 1820.

No. 28.

TREASURY DEPARTMENT, *July* 26, 1820.

SIR: Your letter dated the 1st of January, 1820, (meaning probably the 1st of June,) acknowledging the receipt of mine of the 20th of April last, has been received. The explanation given in it is entirely unsatisfactory. Either your quarterly account ending with the 31st of March last or your account current for the month of March to this office is incorrect. Your returns for the months of April and May do not conform to the description which you give of your quarterly account.

The principal object of the monthly return made to this office is to inform the Secretary what is the state of the officer's account without resorting to other officers for that information. The quarterly accounts are also frequently rendered long after they are due, and when rendered frequently remain a considerable time without examination. To remedy this inconvenience monthly returns, showing the general state of the Receiver's accounts, have been required. But if they are not substantially correct, if they do not show the state of the accounts by $10,000, they do not answer the purpose for which they are required. You will therefore have the goodness to make your next returns show the true state of your accounts and explain how they have varied from your quarterly returns, and from the truth, as is alleged in your letter.

I am, &c.

B. STEPHENSON, Esq., *Receiver at Edwardsville.*

No. 29.

TREASURY DEPARTMENT, *December* 6, 1820.

SIR: Upon an inspection of your return for the month of October I find that it does not correspond with the instructions contained in my letter to you of the 21st of September, 1819, in the following instances, viz: it does not distinguish between the money received for purchases made prior to the month and the money received for sales made during the month, nor is it countersigned by the Register, as directed.

I am, &c.

B. STEPHENSON, Esq., *Receiver at Edwardsville.*

No. 30.

RECEIVER'S OFFICE, *Kaskaskia, September* 18, 1819.

SIR: I herewith transmit to your office my account current with the United States for the month of August.

The Indian Agents whose quarter salaries and contingent expenses you directed me to pay and to retain money in my hands for that purpose here, none of them have as yet called on me for any part of the amount due them. Of the notes which I have reserved for that object some of them have depreciated in value, or in their currency; they were reserved for them, to wit, those of the State Bank of North Carolina and of the Bank of Nashville. Perhaps they will not call on me before I can have the benefit of your instructions; I request, therefore, that you will advise me whether I shall insist upon their receiving those notes, or whether I shall retain them on hand and subject to your orders.

I am, very respectfully, sir, your obedient servant,

W. BROWN.

Hon. WM. H. CRAWFORD, *Secretary of the Treasury.*

No. 31.

TREASURY DEPARTMENT, *November* 1, 1819.

SIR: Upon referring to your monthly account, it appears that you have retained all the money which has been received by you since the month of August last. As it is presumed that this has been the result of my letter of the 9th of April last, I request that you will immediately deposit in the Bank of Edwardsville whatever sums may be in your hands on the 30th instant.

You will consider the letter of the 9th of April last as authority to purchase the bills therein described, if you have funds sufficient for that purpose, but not as authority to retain in your hands, at the end of each month, any part of the public money received in the course of the month.

You will, after the deposit herein directed, make your deposits monthly in the Bank of Missouri, until otherwise directed.

I am, &c.

W. BROWN, &c., *Kaskaskia.*

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*No. 30.

FEBRUARY 9, 1822.

SIR: I am informed by Colonel Johnson that you have taken his certificate as to a representation I made to him at the last session of Congress in relation to certain notes which had become uncurrent

after they had been received by the Bank of Edwardsville, in deposit from certain Receivers of Public Moneys, &c.

This circumstance, taken in connexion with other remarks which I have heard of your having made, induces me to suppose it probable that you may intend to make some use of my name in the report you are about to make upon that subject. To this I can have no possible objection, provided my conduct in relation to that bank can be fully understood; and for that purpose I beg leave most respectfully to suggest that it would be but an act of justice to me to present my publication of 1819, in which I declared I would be no longer responsible for that or any other bank in any way whatever. This publication was contained in the St. Louis Enquirer, which I supposed you took at that time. It was also contained in a paper which I forwarded to you myself, and it was enclosed, referred to, and commented upon in a letter from the President of the bank to you, which letter, he informed me, had been answered.

Since the fall of 1819 my connexion with that bank has entirely ceased, except that I have been, and still am, a stockholder, without, however, ever having borrowed a cent from it. The information I gave Colonel Johnson was upon the faith of statements which I showed to him at the time and which I supposed he showed to you. They were from the President of the bank, and I have no doubt were literally true. But even in this part of the business there must be some misunderstanding, if I have been correctly informed as to the reasons you have assigned for agreeing to take the $20,000 alluded to; for these reasons, it appears to me, would have equally embraced the remaining $6,000 which Colonel Johnson stated you would not agree to receive. The whole amount of paper of that description was about $26,000. I should be perfectly willing to repeat, over and over again, any statements that I have ever made to you, either directly or indirectly, in relation to this business.

The object of this letter is to manifest my disposition or willingness to avoid the necessity, on my part, of calling for any information upon the subject, or of referring to information which you received against the bank, *the opinions you expressed to Colonel Johnson*, and what you *authorized* him to say to that institution, as appears by his written statement, which I expect shortly to receive.

I have the honor to be, very respectfully, sir, your most obedient servant,

NINIAN EDWARDS.

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*No. 31.

WASHINGTON, *February* 12, 1822.

SIR: I have had the honor to receive your letter dated the 9th instant. I regret extremely that you should have judged it consistent with your private character or official station to write such a letter.

I trust, however, that if the report to which that letter refers should not furnish an inducement to make the call for information relative to your connexion with the Bank of Edwardsville, and to the other subjects which you have so emphatically underscored, you will, nevertheless, be impelled by other considerations to make the menaced call. I assure you, sir, it will afford me great pleasure to communicate to Congress all the information in the possession of the Department concerning that bank, your agency in bringing it into connexion with the Treasury, and the representations which were made against it, whenever it can be done consistently with the respect which is due to my own character and the station which I occupy.

I remain yours, &c.,

W. H. CRAWFORD.

Hon. NINIAN EDWARDS.

No. 32.

RECEIVER'S OFFICE AT KASKASKIA, *January* 10, 1820.

SIR: I herewith transmit to your office my account current with the United States for the month of December, 1819. I delayed making my deposit in the Bank of Edwardsville some time, hoping to be able to leave home and go with it myself; but finding that I should not be able to go myself before the expiration of the month of December, I hired two trusty persons to whom I intrusted that business, but they were delayed by adventitious circumstances before starting and on their way thither, and the deposit was not made until the 3d of January.

I am, very respectfully, sir, your obedient servant,

W. BROWN.

Hon. WM. H. CRAWFORD, *Secretary of the Treasury.*

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*No. 30.

TREASURER'S OFFICE, *May* 3, 1824.

Respecting the difference between the Treasurer's account and the Bank of Edwardsville, it is proper to state, December 31, 1819, the bank states its balance	$98,191 59
December 31, 1819, the Treasurer's balance is	53,191 59
Difference	45,000 00
October 28, 1819, a bill, No. 9642, was drawn in favor of Jonathan Smith for	30,000 00
December 28, a bill, No. 9749, in favor of the same for	15,000 00
	45,000 00

Both of these bills were outstanding on the 31st of December, 1819. The first was paid January 7, 1820, and the second, March 13, 1820.

When a bill is drawn on any bank, credit is immediately given on the Treasurer's books for the amount, on the presumption that it will be paid.

Thus, at any given date, there will appear differences which may be reconciled as above.

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*No. 32.

WASHINGTON, *February* 14, 1822.

SIR: I have this moment (15 minutes past 7 o'clock p. m.) had the honor to receive your letter of the 12th, in answer to mine of the 9th instant.

If there be any thing in mine of such an extraordinary character as to produce the extreme regret you express, I trust some apology, at least, may be found for it in the singular circumstances which produced it, and to which it in part alluded.

Without the slightest disposition to shrink from any just responsibility in relation to the Bank of Edwardsville, it was my wish that my conduct in relation to "its connexion with the Treasury" should be so understood, as fairly to show the extent of my reponsibility. If, however, I have been erroneously betrayed into the opinion that you intended to use my name, as suggested, *I regret it.* If my letter be liable to the interpretation you are pleased to give to it, I owe it to myself, *unhesitatingly* and *promptly*, to disavow any intention of offering personal disrespect to you or the station you occupy.

I must, however, say, sir, that as the information in the Treasury Department, relative to my original recommendation of the Bank of Edwardsville, has for some time past been distinctly understood and freely used at this place, I can but consider it somewhat unfortunate for me that other communications in the Department, which ought to have terminated all responsibility on my part, have not been equally known.

That I was the cause of the deposits being made there in the first instance I freely acknowledge; but that I unequivocally declared I would not be held responsible for that or any other bank in any way whatever after the fall of 1819; that you were notified thereof in due time; that the deposits have not been continued there in consequence of my recommendation since that period; and that the bank was then in a good situation, I may, I think, according to my present impressions, fairly insist upon; and if so, the partial information now in circulation at this place surely is not calculated to do me the justice which, I hope, I have a right to expect from your magnanimity. It would, therefore, afford me great pleasure, I assure you, sir, that the whole of my conduct in relation to that business should be so fully known as to be no longer misunderstood. Considering the use that has been made of the partial information referred to, the remarks alluded to in my letter, the *novelty* of the Secretary of the Treasury's having taken a certificate of what I had said at the last session of Congress, and the time, and peculiar circumstances under which it was done, it surely is not extraordinary that I should have wished all the circumstances connected with the subject to appear, or that I should have been misled into some erroneous conclusions. If, however, there is anything in my letter inconsistent with the respect which I justly owe to you, or is due to my own character, I am sorry for it, though I am not now less disposed to do whatever I may consider necessary for my own justification.

I have the honor to be, very respectfully, sir, your most obedient servant,

NINIAN EDWARDS.

No. 33.

TREASURY DEPARTMENT, *June* 18, 1818.

SIR: The extent of the sales of the public lands which are intended to be offered at public auction during the present and succeeding year in the Missouri Territory, compared with the amount of bills of the United States Bank, and of the Bank of Missouri, in circulation in that Territory, forbids the expectation that the purchasers will be able to make payment in them or in specie. The public interest, therefore, requires that the bills of other banks should be received by the Government in payment of the public lands. You are, therefore, authorized to receive in payment the bills of the banks the list whereof is herein enclosed.

You will, at the end of each month, deposit the whole of the money received during the month in the Bank of Missouri, to the credit of the United States Bank, for the use of the United States, for which duplicate receipts will be executed by the bank. One of the receipts must be transmitted with the monthly account in which it is credited.

Should the Bank of Missouri refuse to receive as cash the bills which you are authorized to take in payment of the public lands, you will make a special deposit of it, and transmit a list of the bills so deposited to this Department with your monthly accounts. A strict regard to punctuality in complying with this instruction is confidently expected. The President calculates upon your zeal in securing to the Government in the approaching sales the full benefit of a fair competition among the purchasers; all combinations or associations, intended to repress or lessen that competition, should be discountenanced, and, if practicable, prevented by the officers of the Government, and especially by the Receiver and Register of the Land Offices.

I am, &c.

THOMAS A. SMITH, Esq., *Receiver of Public Moneys, Howard County.*
SAMUEL HAMMOND, Esq., *Receiver of Public Moneys, St. Louis.*

LIST OF THE BANKS IN WHICH THE PUBLIC MONEYS ARE TO BE DEPOSITED.

1*st. The Bank of the United States and its branches.*

Bank of the United States, Philadelphia.
Office of Discount and Deposit, Portsmouth, N. H.
Office of Discount and Deposit, Boston, Mass.
Office of Discount and Deposit, Providence R. I.
Office of Discount and Deposit, Middletown, Conn.
Office of Discount and Deposit, New York, N. Y.
Office of Discount and Deposit, Pittsburg, Pa.
Office of Discount and Deposit, Baltimore, Md.
Office of Discount and Deposit, Washington, D. C.
Office of Discount and Deposit, Richmond, Va.
Office of Discount and Deposit, Norfolk, Va.
Office of Discount and Deposit, Fayetteville, N. C.
Office of Discount and Deposit, Charleston, S. C.
Office of Discount and Deposit, Savannah, Ga.
Office of Discount and Deposit, New Orleans, La.
Office of Discount and Deposit, Cincinnati, Ohio.
Office of Discount and Deposit, Chilicothe, Ohio.
Office of Discount and Deposit, Lexington, Ky.
Office of Discount and Deposit, Louisville, Ky.

2*d. Banks employed as Offices of Deposit.*

Bath Bank, Bath, Me.
Cumberland Bank, Portland, Me.
Cheshire Bank, Keene, N. H.
Merchants' Bank, Salem, Mass.
Newport Bank, Newport, R. I.
Bristol Bank, Bristol, R. I.
New Haven Bank, New Haven, Conn.
New London Bank, New London, Conn.
Bank of Utica, Utica, N. Y.
Mechanics and Farmers' Bank, Albany, N. Y.
Trenton Banking Company, Trenton, N. J.
Easton Bank, Easton, Pa.
Harrisburg Bank, Harrisburg, Pa.
Centre Bank of Pennsylvania, Bellefont, Pa.
Branch Farmers' Bank of Delaware, Newcastle, Del.
Bank of Alexandria, Alexandria, D. C.
Office of Discount and Deposit of Bank of Virginia, Fredericksburg, Va.
Office of Discount and Deposit of Bank of Virginia, Lynchburg, Va.
Office of Discount and Deposit of Bank of Virginia, Petersburg, Va.
State Bank of North Carolina, Raleigh, N. C.
Branch Bank of North Carolina, Edenton, N. C.
Branch Bank of North Carolina, Salisbury, N. C.
Branch Bank of North Carolina, Wilmington, N. C.
Branch of Cape Fear Bank, Fayetteville, N. C.
Bank of Augusta, Augusta, Ga.
Planters and Merchants' Bank, Huntsville, Ala. T.
Bank of State of Tennessee, Knoxville, Tenn.
Nashville Bank, Nashville, Tenn.
Bank of Vincennes, Vincennes, Ind.
Bank of Missouri, St. Louis, Missouri T.

In addition to the above you are at liberty to receive the notes of all the banks in Baltimore, Philadelphia, New York, Boston, and District of Columbia, the Merchants' Bank of Alexandria excepted; the banks of Cincinnati, Chilicothe, Columbus, Marietta, Zanesville, in Ohio, the Bank of Kentucky, and the banks at New Orleans.

No. 34.

TREASURY DEPARTMENT, *October* 25, 1818.

SIR: Your letter of the 16th instant has been received by this day's mail. If the sales of the Alabama lands, which were advertised for the third Monday in this month, have not been effected, the amount of public money which is in your hands is known. If they take place, an early communication of the amount received will be necessary to enable me to comply with your wishes.

The doubtful state of the currency in most parts of the country, resulting from the excessive multiplication of banks by the States, renders it extremely difficult to discriminate between those that are really solvent from those that are not so. Until further advised you will take the notes of no bank except those of the Bank of the United States and its branches, the State Bank of North Carolina, the banks of South Carolina and Georgia, the two old banks of Kentucky and Tennessee, the banks of the Alabama Territory, and of the States of Mississippi and Louisiana. In the event of either of the banks just enumerated ceasing to pay specie on demand the notes of such banks must not be received.

I am, &c.

JOHN TAYLOR, Esq., *Milledgeville, Georgia.*

No. 35.

TREASURY DEPARTMENT, *November* 28, 1818.

SIR: The banks at Cincinnati, in the State of Ohio, having ceased to pay their notes in specie, you will hereafter not receive their notes in payment of dues to the United States. It is reported that some if not all the other banks in that State have also suspended specie payments; but, although there is reason to apprehend that this may be the case, I am not sufficiently informed of the fact to give you positive directions to refuse their notes. You will observe, however, as a standing instruction, that if at any time it shall come to your knowledge that any bank whose notes you are authorized to receive does not discharge its notes in specie you will no longer receive them.

I am, &c.

To the undermentioned Receivers of Public Moneys:

JAMES ABBOTT, Esq., *Receiver of Public Moneys, Detroit.*
THOMAS A. SMITH, Esq., *Receiver of Public Moneys, Howard Co., Missouri.*
SAMUEL HAMMOND, Esq., *Receiver of Public Moneys, St. Louis.*

No. 36.

TREASURY DEPARTMENT, *December* 4, 1818.

SIR: You are authorized, from and after the receipt of this letter, to receive the notes of the Bank of Georgetown, in the State of Kentucky, in all payments due to the United States for lands, at your office. In conformity with the instructions recently given, you will refuse to receive the notes of any bank contained in the list heretofore transmitted to you, as well as of the Bank of Georgetown, whenever you shall receive information, upon which you can rely, that such bank has discontinued specie payment.

I am, &c.

To the undermentioned Receivers of Public Moneys:

SAMUEL HAMMOND, Esq., *Receiver of Public Moneys, St. Louis.*
THOMAS A. SMITH, Esq., *Receiver of Public Moneys, Howard County, Missouri.*

No. 37.

TREASURY DEPARTMENT, *January* 4, 1819.

SIR: You will hereafter deposit the public moneys received by you in the Tombeckbe Bank, at St. Stephen's. Without anticipating any occurrence that can affect the character of that bank, I have nevertheless to request that if any such occurrence should come to your knowledge you will immediately inform me.

I am, &c.

To the undermentioned Receivers of Public Moneys:

WM. CRAWFORD, Esq., *Receiver of Public Moneys, St. Stephen's.*
JOHN TAYLOR, Esq., *Receiver of Public Moneys, Cahaba, A. T.*

No. 38.

TREASURY DEPARTMENT, *January* 12, 1819.

SIR: Your letter of the 14th ultimo has been duly received, and I approve of your conduct in refusing to receive the notes of the banks therein mentioned in payment of the public lands; and as there is reason to believe that the other banks in the State of Ohio have pursued the same course, the prohibition must also be extended to them.

In conformity with your suggestion, you may, until otherwise instructed, consider yourself at liberty to receive the notes of the State Bank of Georgia and its branches, and also the notes of the banks of South Carolina, observing, however, as before instructed, that if at any time it shall come to your knowledge that any bank, whose notes you are authorized to take, does not pay them on demand in specie, you will cease to receive them.

I am, &c.

SAMUEL HAMMOND, Esq., *Receiver of Public Moneys, St. Louis.*

No. 39.

TREASURY DEPARTMENT, *May* 29, 1819.

SIR: The City Bank of Baltimore, and the Franklin Bank of Alexandria, D. C., having discontinued to discharge their bills in specie on demand, you will no longer receive the bills of those banks in payment of dues to the United States.

I avail myself of this occasion to repeat the instructions heretofore given, that the paper of any bank which does not pay its notes in specie on demand shall not, on any account, be received on behalf of the United States.

I am, &c.

THE RECEIVERS OF PUBLIC MONEYS.

No. 40.

TREASURY DEPARTMENT, *July* 7, 1819.

SIR: You will no longer receive the bills of the Mechanics' Bank of Alexandria, D. C., in payment of dues to the United States.

I am, &c.

THE RECEIVERS OF PUBLIC MONEYS.

No. 41.

IN THE HOUSE OF REPRESENTATIVES OF THE UNITED STATES, *January* 9, 1822.

Resolved, That the Secretary of the Treasury be directed to lay before this House a statement showing in what banks the money received from the sale of the public lands have been deposited since the first of January, 1818; the contracts under which said deposits have been made; the correspondence between them and the Treasury Department relative thereto; the amount of deposits that were to be left in each, in consideration of taking charge of the balance of the money deposited; whether, in any instance, the deposits allowed for that purpose have been increased, and why such increase was allowed, together with copies of the statements of their situation furnished to said Department for the last twelve months preceding such increase; whether any of those banks have failed to comply with their engagements, and to what amount; the statements made by each for the last twelve months preceding its failure; what measures have been taken, in consequence thereof, to secure the Government against any losses resulting from such failure; what those measures have been, and at what expense; whether, in any instance, uncurrent or depreciated paper has been received from them, or any of them, which the Government was not bound to receive, by any agreement between such banks and the said Secretary; and whether any further measures are necessary to be adopted by Congress to provide for the transmission of the public money from the different Receivers to a more safe place of deposit; and if so, what place is most advisable.

Attest: THOMAS DOUGHERTY, *C. H. R.*

No. 42.

[Confidential.]

TREASURY DEPARTMENT, *July* 9, 1819.

SIR: At the present moment, when banks in the principal commercial cities which have been prudently managed are dividing but little, if any, more than legal interest, when those in the interior of the Atlantic States have generally failed, and such of those in the western States as have not preceded them in the loss of credit are justly alarmed with the apprehension of it, the Directors of all banks who intend to preserve their credit and usefulness are imperiously called upon to act with the utmost circumspection and prudence. All those in the management of which any departure from the principles which ought to govern banking institutions has occurred, ought with promptitude to review their proceedings, and to introduce such reforms and curtailments as are necessary to secure their stability and usefulness.

Considering the small quantity of specie in the country, which forms the basis of the paper currency, which has become its substitute, and its liability to exportation in the prosecution of the East India and China trade, as well as to meet balances which may happen to be due to the commercial states of Europe whenever the rate of exchange between the United States and those countries shall furnish inducements, it is difficult to conceive that any bank can be managed with prudence which extends its discounts more than 50 per cent. beyond its capital actually paid in. During the period of the existence of the former Bank of the United States, when there was but little bank competition, and when, owing to a most fortunate combination of circumstances, the precious metals abounded in this country more than in any other, that institution extended its discounts but little more than 50 per cent. above its actual capital. The Planters and Merchants' Bank of Huntsville has, however, during the last twelve months, generally discounted to three times the amount of its capital actually paid in. In making it the depository of the public money received at Huntsville, it was expected that it would avail itself, to a reasonable extent, of the funds deposited in its vaults to the credit of the Treasury, taking care, however, to be always prepared to answer the demands of the Treasury for the whole amount if emergencies should render it necessary. It would be difficult to define the extent to which it might, with prudence, have extended its discounts upon the public money in its possession. In times favorable to banking operations it will readily be perceived that those discounts might be extended much further than at a crisis when banking institutions were generally struggling for existence—a crisis at which the Bank of the United States has not been able to declare a dividend of more than 2½ per cent., and when it is at this moment unable to make any dividend. Under such circumstances, unless favored extremely by locality of position, prudence probably would have dictated the employment of the public money in the possession of the bank as a means of guarding against the embarrassments by which other institutions were surrounded, and under which they were daily sinking, instead of considering it a fund upon which it might extend its discounts. Such an employment would be so much the more necessary if the previous discounts of the bank were composed of what is commonly called accommodation paper.

The common misfortune of most of the banks at this moment in the commercial cities, and it is presumed to be still more so of those in the interior, is, that their discounts are generally of that description. When pressed themselves by the return of their notes, or withdrawing of the deposits, they have been unable to contract their discounts and draw in their debts in a corresponding degree. Embarrassment in their operations is the necessary consequence of this inability, and the loss of credit too frequently the result. The proposition lately made to the bank, and which has been conditionally accepted, by which a permanent deposit is stipulated, removes a part of the charge of imprudence, in preserving the discounts at the point to which they had been previously, as is believed, imprudently extended; yet still, in the existing state of the currency, it appears to me that prudence requires they should be diminished. It is possible that your local position may be so favorable as to exempt the bank under your direction from the emergencies and casualties to which banks in the commercial cities are now, and for the last twelve months have been subjected. I am not, however, able to discover that any such advantage exists. On the contrary, I perceive that banks in your vicinity, and which have not the power of charging their embarrassments to the Bank of the United States, have recently failed.

It does, therefore, appear to me that prudence requires you to diminish your discounts, and bring them into that relation with your capital and the permanent deposit proposed in my arrangement of the

9th of March last, which is considered essential to the security of banks which are prudently conducted in the commercial cities. It may, indeed, be said, that as Boston is the place where specie has, since the war, borne the highest price, that your distance from that point affords efficient protection against any serious drain of specie. This may be correct to some extent; but it is presumed that dangers await banks in the interior not less embarrassing and dangerous than the immediate drain from the Atlantic banks occasioned by the East India and China trade.

As an additional inducement to retrenchment at this time, it is my duty to add that the whole of the public money in your possession beyond the permanent deposit must be transferred to the Bank of the United States in the course of the ensuing autumn, in order that it may be applied to the reimbursement of the Mississippi stock. I will thank you, therefore, to adopt the measures necessary to effect that object with as little delay as possible, and inform me of the time and place at which it may be most conveniently effected by the bank.

It is not considered expedient to dispense with the regulation to which the Directors have objected. It has been accepted by all the banks to which it has been proposed, and it has been proposed to all those where permanent deposits have been stipulated. Among them the oldest bank in the western States is to be numbered. It is not intended to be used inquisitorially as to the debtors of the bank. The secrecy which you seem to think essential in the concerns of the bank with its debtors is one of the vices of the existing bank charters which has done more to impair the public confidence in those institutions than any other circumstance connected with them. This secrecy has rendered them instruments in the hands of the officers of the banks to their individual aggrandizement, at the expense of the interests of the stockholders and of the community. When this feature shall be obliterated from the charters of banks, and the utmost publicity given to their proceedings, a list of their debtors, with the amount due by each, published in the Gazette annually, confidence will be reposed in banks as far as the public interest requires it; at present it is lost.

I remain, &c., &c.

LE ROY POPE, Esq., *President of the Farmers and Merchants' Bank, Huntsville.*

No. 43.

WASHINGTON CITY, *March* 11, 1818.

DEAR SIR: I beg leave to call your attention to the editorial remarks in the enclosed paper upon the subject of the collection of the revenue of the United States, under the "Steubenville" head, and to ask for information, whether the arrangement in relation to the kind of money authorized to be received, as complained of, was made by the Government or the United States Bank; and if by either, whether some alteration may not be allowed without materially retarding the collection of the revenue, and such other information in relation to the subject as you may be pleased to communicate?

In making this request I have the double object in view of softening that kind of oppression incident to the payment of internal duties, and to preserve the affection of the people for the present administration of the General Government. After perusing the newspaper, I will thank you to send it to me.

I have the honor to be, dear sir, very respectfully, your obedient servant,

SAMUEL HERRICK.

Hon. WM. H. CRAWFORD, *Secretary of the Treasury.*

No. 44.

WASHINGTON, *March* 31, 1818.

SIR: I herewith enclose to you a letter which I yesterday received from J. D. Hay, a respectable man at Vincennes, on the subject of a regulation which has been recently adopted by the United States Branch Bank at Louisville, Kentucky, for the government of the Receiver at Vincennes. I will only remark that these instructions, if not altered, will operate most prejudicially to the purchasers of the public lands, as well as to the citizens of the State, and I hope that you will use your influence with the United States Branch Bank at Louisville to have them so modified, at least, that the notes of the State Bank of Indiana may be received in payment for public lands.

I have the honor to be, respectfully, your obedient servant,

WALLER TAYLOR.

Hon. WM. H. CRAWFORD.

VINCENNES, *February* 24, 1818.

DEAR SIR: Your favor of the 19th ultimo came duly to hand by the last mail. We are very thankful to you for your friendly exertions in favor of our State Bank, and if the proposed arrangement could be made with the Bank of the United States it would be highly gratifying to us.

The Receiver of Public Moneys received instructions last week from the Branch of the United States Bank at Louisville, directing him to receive no note, in payment of land, but those of the United States Bank and its branches, and the notes of the State Bank of Kentucky and her branches. This we think

extraordinary, when it is recollected that this bank commenced specie payments on the 20th of February, 1817, and conformed to every wish of the Government, at all times, which was not general with the western banks.

If these instructions are to be permanent the people will experience great inconvenience, as it is difficult to obtain the notes of those banks without paying high premiums. I have been told that some have paid 20 per cent. to have their money put into a shape to go into the Land Office. Few entries are making. Some individuals have come a distance to enter land; have brought the bills of North and South Carolina, Tennessee, New York, Pennsylvania, Virginia, &c., and have had to return without accomplishing the object of their journeys.

I shall be happy to hear from you frequently.

Very respectfully, your obedient servant,

J. D. HAY.

General W. TAYLOR.

No. 45.

HOUSE OF REPRESENTATIVES, *April* 18, 1818.

SIR: Every mail from the west brings us the complaints and requests of the people on the subject of the pecuniary state of our country. The monopolizing and depressing policy of the United States Bank and its branches, in the western country, have and are producing a state of things in that quarter much to be deprecated. The branch at Louisville, we are informed, has determined to receive no deposits except of specie, United States Bank paper, and Kentucky paper. The instructions of the Treasury Department restrict the Land Offices of the United States, within the State of Indiana, from receiving payments for land in any currency which will not be received as specie deposits in the branch at Louisville. The law of the present session, it is true, will prevent forfeitures during its existence; but during that time heavy sums of interest will be accruing against those who have land payments to make, and the doors of the offices must be closed against subsequent purchasers. The emigrant will not be able to purchase, and the general prosperity of the country must be greatly paralyzed.

We would not press or ask a state of things prejudicial to the revenue, or the reception of paper below par, in payment for land; but the par value of the paper currency of Indiana is not doubted by any. There are but two banks in the State, and their credit are equal to any in the western country.

All that we would ask or wish is, that the Land Offices be permitted to receive such western paper as they may have an accurate knowledge of, and may know to be in good credit, doing a fair business, and paying specie. This arrangement we think of vital importance to the State of Indiana, and hope it may be deemed admissible by you.

The most of the above facts, we believe, exist in the State of Ohio also.

We are, sir, very respectfully, &c.,

JOSEPH DESHA.
WILLIAM H. HARRISON.
ROBERT MOORE.
HENRY BALDWIN.
WILLIAM HENDRICKS.
JAMES NOBLE.
WALLER TAYLOR.
R. C. ANDERSON, JR.
L. BARBER.
THOMAS SPEED.
JOHN W. CAMPBELL.
SAMUEL HERRICK.
PETER HITCHCOCK.
P. BEECHER.

No. 46.

JANUARY 5, 1819.

SIR: The people of Illinois, and particularly that portion of them within the district of public lands sold at Shawneetown, are very much alarmed, and I think in great danger of losing their lands, unless there be some change of instructions to the Receiver, authorizing him to take in payment for lands the notes of other banks than those now taken. The only notes now receivable at Shawneetown, for debts due the United States on account of lands, are the notes of the United States Bank and the State Bank of Kentucky; or if other notes are allowed to be received there they are the notes of such banks as have no paper circulating in that country. And I am well assured, from my own knowledge and the letters of respectable gentlemen in that part of the country, that if every note that will be received in payment for land, and every dollar in specie that is in the country were in the hands of those indebted to the Government for land, that it would be insufficient to enable more than one-tenth man of our settlers to comply with his engagement. I almost daily receive letters from the people of the Shawneetown land district, and of that part of Illinois included in the Vincennes district, stating that they are in a situation truly distressing, and that, unless there be some amelioration in the direction to the Receivers, the time is but very short until they expect to see the little farm and dwelling they have provided for the support and shelter of themselves and family torn from them by the merciless, avaricious speculator.

I am sorry to be constrained to say that their apprehensions are but too justly predicated, and that they represent facts. From the best information I have upon the subject, the evil would be in a great

degree averted if the same latitude to receive bank paper were given to the Receivers at Shawneetown and Vincennes as is given to the Receivers at Kaskaskia and Edwardsville. There they take North Carolina, Georgia, and Tennessee State Bank notes. In the paper of these banks consists, by far, the greatest part of the circulating medium of our country. The receipt of these notes at the other offices is an acknowledgment of their goodness; and it is looked upon as extremely oppressive, by those who owe the Government, that they are obliged to let their farms be forfeited when they have of this kind of money enough to pay their debt. I hope what relief is possible, and in your power, will not be withheld.

Your most obedient servant,

J. M'LEAN.

18TH CONGRESS.] **No. 710.** [1ST SESSION.

OPERATIONS OF THE MINT.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES MAY 21, 1824.

TREASURY DEPARTMENT, *May* 21, 1824.

The Secretary of the Treasury has the honor to transmit herewith three statements, marked A, B, C, which have been prepared by the Comptroller, pursuant to the 7th section of an act of Congress passed on the 2d of April, 1792, entitled "An act establishing a Mint and regulating the coins of the United States."

They contain all the information relative to the transactions of the Mint which the settlements made at the Treasury afford.

Hon. SPEAKER *of the House of Representatives.*

A.

Statement exhibiting the balance of the gold and silver bullion remaining in the hands of the officers of the Mint on the 31*st December*, 1822; *the amount deposited from* 1*st January to* 31*st December*, 1823; *the different species of coins made and paid on account of deposits; allowances for wastage; and the balance remaining in the hands of the officers of the Mint on the* 31*st December*, 1823, *to be accounted for on a future settlement, viz:*

	Oz. dwts. grs.	*Dolls. cts. m.*
GOLD.		
Balance of gold bullion remaining in the hands of the officers of the Mint on the 31st December, 1822	1,274 13 20	22,655 96 0
Gold bullion deposited from 1st January to 31st December, 1823	3,632 17 6	64,583 95 5
Total	4,907 11 2	87,239 91 5
Amount paid for deposits of gold from 1st January to 31st December, 1823		80,745 56 0
Amount deposited in the Bank of the United States on the 31st December, 1823		2,512 72 5
Balance in the hands of the Treasurer of the Mint on the 31st December, 1823		82 5
		88,259 11 0
Deduct amount in the hands of the Treasurer and in the Bank on the 31st December, 1822		10,834 11 0
		72,425 00 0
Gold coins made at the Mint from 1st January to 31st December, 1823, 14,485 half eagles	4,073 18 3	72,425 00 0
Allowances to the melter and refiner, and chief coiner, for wastage for same period	12 15 3	226 77 0
Gold bullion in the hands of the officers of the Mint on the 31st December, 1823	820 17 20	14,588 14 5
As above	4,907 11 2	87,239 91 5
SILVER.		
Balance of silver bullion remaining in the hands of the officers of the Mint on the 31st December, 1822	34,741 5 5	40,089 55 0
Silver bullion deposited from 1st January to 31st December, 1823	890,690 16 0	1,027,719 27 0
Total	925,432 1 5	1,067,808 82 0
Amount paid for deposits of silver from 1st January to 31st December, 1823		895,084 72 5
Amount deposited in the Bank of the United States on the 31st December, 1823		927 44 0
Balance in the hands of the Treasurer of the Mint on the 31st December, 1823		
		896,012 16 5
Deduct amount in the hands of the Treasurer and in the Bank of the United States on the 31st December, 1822		462 16 5
		895,550 00 0
Silver coins made from 1st January to 31st December, 1823, 440,000 dismes, 17,800 quarter dollars, and 1,694,200 half dollars	776,143 6 16	895,550 00 0
Allowances to the melter and refiner, and chief coiner, for wastage for same period	2,615 2 1	3,017 42 5
Silver bullion in the hands of the officers of the Mint 31st December, 1823	146,673 12 12	169,241 39 5
As above	925,432 1 5	1,067,808 82 0

COMPTROLLER'S OFFICE, *May* 19, 1824. LUND WASHINGTON, *Clerk.*

B.

The Mint of the United States in account copper purchased from the commencement of the institution to December 31, 1823.

Dr.	Troy weight.	Cost of copper.	Cr.	Troy weight.	Value of copper at the rate of 7 dwts. to a ct.
	lbs. oz. dwt			lbs. oz. dwt	
To amount of rough copper and copper planchets purchased from the commencement of the institution to the 31st December, 1822, per statement marked B, accompanying the Comptroller's letter of February 27, 1823	1,553,288 7 19	$407,632 46	By amount of rough copper and copper planchets accounted for from the commencement of the institution to December 31, 1822, per statement marked B, accompanying the Comptroller's letter of February 27, 1823	1,439,564 9 0	$481,074 67
To amount gained on coinage	14 7 0	112,438 26	By amount of cents delivered by the Treasurer of the Mint to the Treasurer of the United States in the year 1823	35,729 2 0	12,250 00
			Amount accounted for	1,475,293 11 0	493,324 67
			Balance on hand 31st December, 1823, in hands of the Treasurer of the Mint, coined	37,039 10 13	12,699 39
			In hands of the chief coiner, uncoined	40,969 5 6	14,046 66
	1,553,303 2 19	520,070 72		1,553,303 2 19	520,070 72

Comptroller's Office, 19th *May*, 1824.

LUND WASHINGTON, *Clerk.*

C.

Summary statement exhibiting the value of coins made at the Mint; the amount of disbursements on account of the establishment; the amount allowed for wastage; the amount retained of deposits; and the amount gained on the coinage of copper, from the commencement of the institution to the 31st *December, viz:*

Value of gold, silver, and copper coinage up to the 31st December, 1822			$20,809,125 71
Gold coins made from 1st January to 31st December, 1823, per account A		$872,425 00	
Silver coins made from 1st January to 31st December, 1823, per account A		895,560 00	
Copper coins made from 1st January to 31st December, 1823, per account B		12,250 00	
			980,225 00
Total value gold, silver, and copper			21,789,350 71
Net charge on the coinage of gold, silver, and copper, to the 31st December, 1822		517,217 88	
Add amount gained on the coinage of copper to the same period		112,433 26	
		629,651 14	
From which deduct amount wastage on gold and silver to 31st December, 1822	$75,931 38		
Also amount wastage from 1st January to 31st December, 1823	3,244 19		
		79,175 57	
			550,475 57
Add amount disbursed on account of the establishment from 1st January to 31st December, 1823			21,281 44
Add also the amount wastage on gold and silver to 31st December, 1823		79,175 57	
From the above deduct the amount retained from deposits to 31st December, 1822	$9,937 04		
Also this sum, from 1st January to 31st December, 1823	1,374 43		
		11,311 47	
			67,864 10
			639,621 11
Deduct amount gained on the coinage of copper from the commencement of the institution to 31st December, 1823			112,438 26
Net amount chargeable to the coinage of gold, silver, and copper, from the commencement of the institution to 31st December, 1823, including the costs of lots, buildings, and machinery			527,182 85

Comptroller's Office, 19th *May*, 1824.

LUND WASHINGTON, *Clerk.*

18TH CONGRESS.] No. 711. [1ST SESSION.

REPORT OF COMMITTEE ON NINIAN EDWARDS' CHARGES OF FINANCIAL MISMANAGEMENT.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES MAY 25, 1824.

Mr. LIVINGSTON, from the Select Committee to whom was referred the memorial or address of Ninian Edwards, reported:

That immediately on their appointment, as the House has been already informed, they communicated a copy of this address to the Secretary of the Treasury, and they also ordered the attendance of Mr. Edwards, to be examined before them as a witness, touching the various charges in the memorial. For although in that address he refers to papers and documents accessible to the committee without his presence, as the main supports of his charges, yet the committee were of opinion that these charges were not such as should be either lightly made or superficially examined; and that it ought not to content itself with any investigation short of one in which the accuser should have an opportunity of being personally present, the better to sustain the charges, if they were capable of being sustained, or to bear the proper responsibility if, failing to sustain them, he should appear to have brought them forward, in a form thus positive and imposing, from personal and improper motives or upon frivolous pretexts. And the committee is still of opinion that this investigation ought not to be finally closed without the personal examination of Mr. Edwards; and in proceeding to make any report on the subject at the present time, and before such an examination is had, the committee acts only from the necessity imposed upon it by the approaching close of the session, and by a sense of duty which dictates that it ought not to postpone to a distant day all communication to the House on a subject so interesting to the Government, and so nearly affecting the honor and integrity of one of its highest officers.

Under the influence of these motives the committee makes this report as the result of its examination of the papers referred to in the address, and such other proofs as the committee could command. Whatsoever is here said, therefore, must be received with the qualification that, although the committee do not know that Mr. Edwards, if present, could communicate any fact likely to be important, they do not know, on the other hand, that he might not do so; and he has had no opportunity to be examined or to give any reply to the answer of the Secretary, which the committee has received, and which has already been printed by order of the House.

The address contains two general charges against the Secretary: one of mismanaging the public funds, under which various illegal transactions are alleged in reference to the deposit of the public moneys in certain banks, and the mode in which such moneys were allowed afterwards to be repaid; the other imputing to the Secretary the suppression of papers and documents, or failing to communicate them when they ought to have been communicated in answer to resolutions of the houses of Congress.

The committee has given its attention to each of these divisions of charge.

And first, as to the conduct of the Treasury Department in regard to the deposits of the public moneys in the banks, and the manner in which such banks were allowed to repay to the Treasury the balances of such deposits:

By the resolution of Congress of April 30, 1816, it is declared "that the Secretary of the Treasury be, and he hereby is, required and directed to adopt such measures as he may deem necessary to cause, as soon as may be, all duties, taxes, debts, or sums of money, accruing or becoming payable to the United States, to be collected and paid in the legal currency of the United States, or Treasury notes, or notes of the Bank of the United States, as by law provided and declared, or in the notes of banks which are payable, and paid, on demand, in the said legal currency of the United States; and that from and after the 20th day of February next no such duties, taxes, debts, or sums of money accruing or becoming payable to the United States as aforesaid, ought to be collected or received otherwise than in the legal currency of the United States, or Treasury notes, or notes of the Bank of the United States, or in notes of banks which are payable and paid, on demand, in the said legal currency of the United States."

At the time of the adoption of this resolution, debts accruing to the United States, whether on account of the sales of public lands, or at the custom-house, or from other sources of revenue, were in fact received, in some parts of the country, but evidently in disregard of the law, in the notes of the State banks which did not redeem their paper by cash payments. By this resolution it was obviously made the duty of the Treasury to correct that departure from law as soon as practicable; and it was, as is equally obvious, imperative on the Department after the 20th February, 1817, to allow nothing to be received in payment of debts due to the United States but the legal money of the United States, Treasury notes, notes of the Bank of the United States, or of those State banks the notes of which were payable and paid on demand in cash.

The Bank of the United States was incorporated in April, 1816, and went into operation at the commencement of the next year. By the act of incorporation it is provided and declared "that the deposits of the money of the United States, in places in which the said bank and branches thereof may be established, shall be made in said bank and the branches thereof, unless the Secretary of the Treasury shall, at any time, otherwise order and direct; in which case the Secretary of the Treasury shall immediately lay before Congress, if in session, and if not, immediately after the commencement of the next session, the reasons of such order or direction."

The present Secretary of the Treasury was appointed to that office in October, 1816.

In the early part of the year 1817 it is represented by the Secretary, and appears to be true, that an arrangement was made with the Bank of the United States by which the public funds were to be deposited in the branches of that institution in all places where such branches existed; and where there were no such branches, that bank was to designate certain State banks for which it would be responsible, and in which such public moneys should be deposited; and notes of all banks which the Bank of the United States would receive in deposit as cash, and none other, were to be received on sales of the public lands.

It is further represented, that in the execution of this arrangement difficulties and controversies arose between the Bank of the United States and the State banks thus employed in receiving the deposits of

the public moneys, and, ere long, the Bank of the United States signified to the Department of the Treasury that it could not continue such arrangement, and that thenceforward it could receive nothing in deposit, as cash, but the legal currency of the country or its own notes. The agreement with the Bank of the United States terminated, for these reasons, on the 30th of June, 1818.

It would appear that many of the State banks which had, in 1817, resumed specie payments, soon after this period, that is to say in the latter part of 1818, discontinued such payments, and that the debt due to the United States, on account of the sales of public land, had very greatly increased, amounting, in the early part of 1819, to not less than $18,000,000, The public expenditure in the western States was not such as to require, within those States, the disbursement of the money received on account of this debt, but much the larger part was to be remitted either to the seat of Government or to other places in the Atlantic States.

About this period, also, the Bank of the United States issued orders prohibiting its western branches from issuing any of their own notes for circulation, even in exchange for, or on deposit of, specie.

Under these circumstances the Secretary of the Treasury appears to have entered into arrangements with some of the local or State banks, generally those which had acted as agents of the Bank of the United States, for the purpose of employing them as depositories of the public money, and in the transfer of such money, when required, to places where it might be wanted in the course of Government disbursements.

Among the earliest of these was that proposed to the Bank of Missouri, by letters from the Secretary of the 1st and the 11th of July, 1818, immediately after the termination of the agreement before mentioned with the Bank of the United States; which letters, indeed, have the form of circulars to all the banks in which the public moneys were at that time deposited, that is to say, the banks which have been employed by the Bank of the United States, during the continuance of its arrangement before mentioned with the Treasury. The Bank of Missouri was one of these. It was now informed that, since that agreement had come to an end on the 30th of June, all sums deposited in the Bank of Missouri after that time must be subject to the drafts of the Treasury, and would be drawn for, as occasion should require, in the following manner, viz: If in favor of individuals, drafts to be paid at sight; if in favor of the Bank of the United States, in sixty days; drafts of the latter description to be so made that the money should be drawn out gradually and not *en masse*. The reason of this distinction between drafts to individuals and drafts to the Bank of the United States appears to be that drafts in favor of individuals, being probably intended for funds to be expended in the neighborhood of the bank, would be ordinarily paid in the notes of the bank itself, or other similar paper; but those in favor of the Bank of the United States would be such as required payment in specie or in United States Bank bills, or transfers of credit to its branches, operations which might reasonably require time. On the 1st of August the Bank of Missouri signified its acceptance of the conditions of this proposition.

On the 21st of December, 1818, the Secretary, by letter addressed to the President of the Bank of Edwardsville, signified his disposition to employ that bank also in receiving the deposits of the public moneys, and on the 1st of February following that bank assented to the terms. A similar arrangement was made, nearly at the same time, with the Bank of Illinois, the Bank of Huntsville, and the Tombeckbe Bank.

Shortly after the date of these transactions, however, a more general system of employing State banks, for the purposes before mentioned, was adopted, and conditions more precise, and which were thought more favorable to the banks, were proposed. The leading feature in this new proposition was, that as an inducement to undertake the engagement, it was agreed, on the part of the Treasury, to allow to the bank a permanent deposit of a stipulated sum, not liable to be drawn out or diminished, except in a specified case. The use of this deposit was to be the equivalent for the responsibility of receiving and keeping the funds and the expense of transferring them, without further charge on the Treasury, to such places as might be agreed on or required.

Arrangements of this nature were made with the Bank of Steubenville, Bank of Chilicothe, Franklin Bank of Columbus, Farmers and Mechanics' Bank of Indiana, Bank of Illinois at Shawneetown, Branch Bank of Kentucky at Louisville, Bank of Tombeckbe at St. Stephens, Planters and Merchants' Bank of Huntsville, Bank of Missouri, Bank of Vincennes, Bank of Edwardsville, and Farmers and Mechanics' Bank of Cincinnati.

The terms, in general, agreed to between the Treasury and these several banks were, in substance:

1. That the bank should receive in deposit, to the credit of the Treasury, as cash, from the Receivers of Public Moneys, all current notes of such banks as maintain cash payments; with power, however, to discontinue to receive the notes of any particular bank on giving seasonable notice of such intention to the Receiver.

2. That the bank should pay at sight all drafts from the Treasury, and should also transfer, on request, all sums on hand beyond the amount of the stipulated permanent deposit to the Bank of the United States or certain enumerated branches of that bank; and that a fixed sum should remain in the bank, as before mentioned, as a permanent deposit, to be transferred, however, to the Bank of the United States in six months after the termination of the agreement.

3. That if the money were wanted for disbursement in the neighborhood of the banks, it might be drawn for, at sight, notwithstanding such drafts might reduce the permanent deposit below the stipulated sum.

The amount of this permanent deposit was to be increased if it should appear that the bank should receive and transfer such large sums as that the expense thereof should not be considered as compensated by the benefit of the deposit which had been stipulated. It was also prescribed that the bank should render to the Secretary of the Treasury and to the Treasurer duplicate monthly returns of its accounts with the Treasurer; and to the Secretary confidential monthly returns of the state of its own affairs; showing, also, the credits of all public officers in the bank; and, also, quarterly lists, or returns, of all its debtors; to the end that the Secretary of the Treasury might determine on the propriety of continuing the public deposit in such bank.

Such was the general nature of the arrangements as they were adopted and entered into with the banks. There were, however, variations in some other particulars. In the bank of Steubenville, for instance, the public money in the bank, or due from it at the time of the arrangement, was declared not to fall within the arrangement; in other instances nothing is said of such balances; and in others, again, it was declared that they should be embraced by the agreement.

The following table shows the amount of the permanent deposit allowed to each bank, respectively, as the equivalent for the services rendered, or expected to be rendered, by it to the Treasury:

Bank of Steubenville	$50,000
Bank of Chilicothe	100,000
Franklin Bank of Columbus	20,000
Farmers and Mechanics' Bank of Indiana	40,000
Bank of Illinois at Shawneetown	50,000
Branch Bank of Kentucky at Louisville	100,000
Bank of Tombeckbe at St. Stephen's	100,000
Planters and Merchants' Bank of Huntsville	75,000
Bank of Missouri	150,000
Bank of Vincennes	75,000
Bank of Edwardsville	40,000
Farmers and Mechanics' Bank of Cincinnati	100,000

The amount of these permanent deposits is nine hundred thousand dollars, the interest on which sum, at six per cent., would be fifty-four thousand dollars.

It is alleged in the memorial that this sum of fifty-four thousand dollars was thus annually paid for receiving and transmitting the public money; a service which, it is said, the Bank of the United States was bound to perform without any compensation. The committee does not see the ground of this obligation on the Bank of the United States. That institution is, indeed, bound to give necessary facilities for transferring the public funds from place to place, but this can only mean *cash* funds; and it is bound, also, to receive money in deposit for the United States; but it is not bound to receive in deposit as cash the bills of any banks whatever but its own, although they may come within the provisions of the resolution of 1816. The committee does not perceive anything in the principle of these arrangements with the banks either in violation of law or contrary to the usage of the Government, since the Treasury has for many years had agreements with more or less of the banks, by which the public moneys were deposited in such banks, and drawn from them when wanted; certain terms and conditions, as to the mode of drawing, being stipulated, such as were thought beneficial both to the Treasury and the banks. Indeed, it may be proper to observe here that it seems to have been assumed by different officers at the head of the Treasury Department that it was their duty to direct its operations to the support of different moneyed institutions whenever their affairs required support, so as to defeat combinations against them and preserve an equilibrium of credit among them. And the practice appears to have been in conformity with this principle from a very early day. That benefit may occasionally result and has resulted from such operations is evident; but this is no legal employment of public funds. It is nothing but a gratuitous loan. The existence of the practice, however, as well as the avowal of the principle by different officers at the head of the Treasury, will be found by referring to a letter from the Secretary of the Treasury to the President of the Senate, of the 25th February, 1823, in answer to a resolution of that body. Such, however, was not either the object or the character of the agreements with the State banks, which are the subjects of this examination.

On the 1st of August, 1820, the Treasury issued circular instructions to the Receivers of Public Moneys, authorizing them to receive, in addition to specie and bills of the Bank of the United States and its branches, notes of the incorporated banks in Boston, New York, Philadelphia, Baltimore, and Richmond, and in the States of South Carolina and Georgia, (except the City Bank of Baltimore,) and of those specie-paying banks in the State in which the Land Office is situated. "This instruction," it is added, "supersedes those which have heretofore been given on the subject, except in so far as they prohibit the receipt of the paper of any bank which does not discharge its notes on demand in specie, and that prohibitiom must in every case be rigidly adhered to."

Among the banks with which these negotiations were made, the attention of the committee was called particularly to the Farmers and Mechanics' Bank of Cincinnati, the Bank of Chilicothe, and the branch of the State Bank of Kentucky, at Louisville, as forming the subject of a charge that does not apply to the others. In the several places where these banks were situated the Bank of the United States had offices of discount and deposit, and the law incorporating that institution, as has been before observed, creates an obligation on the Treasury of the United States to use them as places of deposit in preference to any other banks, unless the Secretary shall, for special reasons, otherwise direct; and in that case such reasons shall be laid before Congress at its then or next session. The charge is, that no such communication was made to Congress. This omission is acknowledged by the Secretary, who says it was owing to inadvertence, and that the inattention to the provision of the law was unimportant, inasmuch as the provision was intended obviously for the benefit of the bank, and the bank had full notice. The notoriety of the fact is also relied on to show that no improper conduct or desire to conceal it produced the omission.

The committee sees no reason to doubt this statement, or to attribute any improper motive to the Secretary in this inattention to the directions of the act.

The charges relative to the Bank of Missouri are, in substance:

That this bank was unworthy of credit at the time the deposits of public moneys were suffered to accumulate in it to a large and an improper amount;

That the permanent deposit allowed it was illegal and unreasonably large;

That those returns and statements of its affairs which the Secretary had himself considered essential were not exacted;

And finally, that in payment of its debt a large amount of uncurrent notes was received, some of them not worth twenty-five cents on the dollar, contrary to the positive injunctions of the resolution of 1816.

The committee thinks it very probable that the Bank of Missouri did make an improper, perhaps an excessive, issue of its paper, although the mode adopted in the address of estimating that excess appears not altogether correct, as it omits to mention the permanent deposit of the government in calculating the fund on which the omission might be made. If the capital of the bank were, as is stated, $210,000, and its permanent deposit from Government $150,000, supposing it to have no other deposits, a discount to the extent of $430,000 would not have been alarmingly excessive, supposing the loans to have been limited to safe hands and that punctuality of payment might have been expected. It is probable that a failure in this latter respect was the immediate cause of the bank suspending its payments.

The sum of $726,000, which appears at one time to have been in this bank, was certainly a very large sum to have been suffered to remain in a country bank; but whether it was a greater accumulation than

ought to have been allowed is a question that depends on many considerations, chiefly on that of the solidity of the institution, which itself again depended on the solvency of its debtors. Of this the committee has no other evidence than that arising from the report of the committee of the Legislature of Missouri, appointed to examine the affairs of the bank, who declare that the debts due on personal security, as well as those secured by mortgage, are safe. If this were well founded, the bank, even at the time it stopped payment, had in those two items more than enough to pay all it owed.

What information to put the Secretary on his guard would have been derived from the monthly returns the committee cannot determine. They appear to have been furnished only up to February 1, 1820. Nor has the committee observed any demand made by the Secretary for a compliance with this stipulation at any time between that date and the time the bank stopped payment. Whether, however, if it had been demanded and complied with any different result favorable to the United States would have been produced it seems impossible to determine, because, judging from the last and most unfavorable return made, immediately previous to the stoppage of the bank, nothing in those returns would have appeared to indicate any danger.

A more important part of the charge is, that the Secretary received from this bank, in part payment of its debt, a large amount of uncurrent notes contrary to law.

By the first arrangement made with the bank which has been already stated, it was not responsible, as far as the committee can perceive, for the solvency of the banks the notes of which might have been deposited in it by the public Receivers. When the new contract was made in August, 1819, it did not form any part of that contract, as it did with some of those of the other banks, that the bills already on hand should be at once passed to the credit of the Treasury as cash, as may be seen by a copy of the contract annexed to this report, marked B. So that the important question is, whether those notes were received before or after August 9, 1819, the day on which the bank assented to the new contract. If before, then they were received on account and at the risk of the government; if after, at the risk of the bank.

The committee think there were sufficient reasons to justify the Secretary in believing them to have been received before the 9th of August, because by the letter of the bank of that date it appears that a much larger sum in notes essentially of the same description was in possession of the bank; and an offer is therein made to transfer them to various other banks, to the order of the Treasury. And by the statement marked E, annexed to the address of Mr. Edwards, it appears that as early as September 6, 1819, a much larger sum, in notes of the description of those thus offered by the bank, had actually been received on account of the Treasury from the several Receivers, and were then on hand. On this point the committee also refer to the deposition of Thomas F. Riddick, hereunto annexed, marked F.

The committee think it proper to add, that of the whole sum received by the Treasury in these notes from the Bank of Missouri, a sum of about $20,000 only appears to be unpaid; and of this sum it is stated by the Treasury there are hopes that a considerable part will be secured.

A very large part of the address is occupied with observations on the transactions between the Treasury and the Bank of Edwardsville. This bank was made a depository of public money, at the solicitation of Mr. Edwards himself, in December, 1818. It stopped payment in September, 1821, owing at that time a balance to Government of $46,202 43.

It is not deemed necessary here to repeat all that is said on that subject in the address and the answer. The address, in this part of it, seems to have two objects: one, to clear Mr. Edwards himself from any imputation on account of having procured the public deposits to be made in the bank originally, and to repel the supposition that he had been the means of continuing them after they became unsafe; the other, to charge the Secretary with continuing the deposits after he ought to have been alarmed for their safety, and with receiving uncurrent notes from the bank against law; and also with the negligent omission of proper means to collect the debt due from it to Government.

It appears to be for this double purpose that the address alleges that in 1819 its author made a publication, announcing his intention to withdraw from the bank in which he had been a Director, and no longer to be considered responsible for its engagements; which publication, as is alleged, was transmitted to the Secretary; that he also advised the Receiver of Public Moneys to withhold the deposits from the bank until he should receive further orders from the Treasury; that the Receiver thereupon wrote to the Treasury, enclosing Mr. Edwards' publication, and, as he afterwards declared, received a letter from the Secretary directing him to continue the deposits. The Secretary has said that no such letter from the Receiver was on file in the Department, and that none of its officers had any recollection of such letter; and moreover, that there was no record of any answer. The address, notwithstanding this declaration, aims to prove that such letter was written; and among other arguments adduces the fact that there was about this time an actual suspension of deposits at the bank, which the address attributes to the caution of the Receiver, under the advice which had been given to him. To this it is answered by the Secretary, that this suspension was owing to the negligence, not the caution, of the Receiver; that the Receiver was directed frequently and repeatedly to continue his deposits, and to make them regularly and punctually; danger then being apprehended, not from the bank, but from the continuance of large sums in the hands of the Receiver.

Without entering into a detail of all the facts connected with this subject, it seems to the committee that there is no doubt that Mr. Edwards did make a publication* in the newspapers in 1819, as he represents, and that he gave such advice as he represents to the Receiver. But there is no evidence that the Receiver communicated it, or wrote on the subject of it, to the Secretary. Indeed, it is not very probable he would have done so. It is to be remembered that he was President of the bank as well as Receiver of Public Moneys, and he would hardly advise the Secretary that he, as Receiver, could not repose confidence in the bank the President and head of which he was. The committee does not deem it at all material to inquire whether the Secretary received or saw a copy of Mr. Edwards' publication. There is nothing in that communication which should have alarmed him for the safety of the public money in the Edwardsville Bank; for, although Mr. Edwards announces his intention of withdrawing from a participation in the direction of it, he speaks in most decided terms of its solvency and safety. While the committee sees no reason to believe that Mr. Edwards acted with any impropriety in procuring the deposit of the public money in that bank, or in regard to the continuance of such deposit, it perceives, on the other hand, no reason whatever for supposing that the Secretary continued the deposit after being admonished by the Receiver that they were unsafe. On the contrary, the committee thinks the correspondence fully shows that the deposits were omitted, or thought to be so, through negligence and default; and that in enforcing and insisting on them the Secretary was governed by a proper regard for the

* See paper C, annexed.

security of the public funds. The committee, however, would take this occasion to observe, that in their opinion the appointment of the Presidents of the local banks, in which public moneys are deposited, to be Receivers of the Public Moneys, to be deposited in the same bank, is injudicious; that it has happened in several cases; and that inconvenience or mischief may be not unlikely to result from such a practice.

As to the charge of receiving uncurrent notes from this bank also, contrary to law, the committee thinks that the construction which appears to have been contended for by the bank, and acquiesced in by the Secretary, of the first article of the arrangement between them, is not the true construction, especially if nothing be regarded but the terms of the contract. The words of the first article are: "That the public moneys shall be entered to the credit of the Treasurer as cash." It would seem impossible that these terms could mean anything else than that, for the amount of these deposits, the bank should become directly debtor to the United States, and that this debt, thus assumed, should, like others, be legally paid. If this construction which the committee has given to the contract be correct, these notes were illegally received.

The Secretary's view of the case appears, however, to have been different. He says the term "cash" was used in opposition to the term "*special deposit*," and was not intended to subject the bank to the payment of specie for notes which were not convertible into specie; and that it was not understood by either of the parties that the bank was responsible for the credit of other banks whose notes were deposited in it. The correspondence sufficiently shows that the bank expressed the same opinion at an early period of the connexion, and long before this case arose. The construction insisted upon was, in effect, that the bank was to receive such bills as the Receivers had lawfully taken and wished to deposit; and, as these would be of different banks more or less remote, the bank should, for the compensation which it received, be at the expense of collecting them, so that the proceeds might be transferred, without further expense or trouble on the part of the Government, to the order of the Treasury; but that, nevertheless, if any such bills became discredited while in this process of collection, by the failure of the bank which issued them, the loss should fall on the Government.

Although the committee do not agree to the correctness of this construction, yet they see no reason to doubt that the Secretary may have honestly supposed that the banks entered into the arrangement with this understanding of its meaning, nor any ground to believe his conduct, in this respect, to have been governed by any improper motive. It ought to be added that the Secretary states that one reason for receiving these bills from the Edwardsville Bank was, that he had at that time some reason to apprehend a want of punctuality or good faith on the part of that bank itself.

The case of the Bank of Tombeckbe, as it is explained in the Secretary's answer, does not call for any particular observations. It is not unlike that of Edwardsville, except that in the former case no loss appears to have occurred. The loss in the case of the Bank of Edwardsville, arising from the receipt of uncurrent notes, will be twenty thousand dollars, unless it should turn out, as the Secretary says he is assured it will, that the notes will yet be paid.

The committee has requested of the Department to be informed of the present amount due to the United States from the following banks, to wit: The Branch Bank of Kentucky, at Louisville; the Huntsville Bank; the Bank of Missouri; the Bank of Vincennes; the Bank of Edwardsville, and the Farmers and Mechanics' Bank of Cincinnati; and of the present circumstances of those banks; and whether there be reason to apprehend loss from any other bank in which the public money is deposited.

In answer to this request the Secretary has communicated a statement of the Treasurer, giving the information required, which accompanies this report, marked D.

By this it would appear that the balance now due the Government from these banks is four hundred and forty thousand eight hundred and twenty dollars and sixty-three cents.

The committee has no particular information of the measures which have been adopted to enforce the collection of these balances. In regard to some of them, as has already appeared, the Secretary expresses a confident hope of ultimate payment; a great portion of the amount, however, may be considered as lost.

The amount of money collected on account of internal taxes and from the sales of the public lands, mostly the latter, since 1816, is stated by the Secretary at twenty-one millions of dollars. If of this sum half a million should be lost by means of the failure of the banks which have stopped payment, the loss would be less than two and a half per cent. on the whole sum.

Considering the great and violent shock which credit of all kinds has sustained within this period in the western States, and comparing this amount of loss, if it should eventually happen, with that of the Bank of the United States, of other banks, and of individuals, arising in the same part of the country from similar causes, the committee is of opinion that the result does not show, in the Treasury Department, any want either of fidelity or prudence in the management of the public funds.

The other division of the charge contained in the address relates to the alleged suppression or withholding of papers called for by different resolutions of the houses of Congress.

One specification under this head is that relating to the correspondence between the Secretary and Mr. Stephenson, the President of the Edwardsville Bank. The opinion of the committee on that subject has been already given, and need not be repeated.

Another relates to the correspondence with the several western banks generally. The charge is, that material parts of it were retained when called for by the House.

The first call was made on the 9th of January, 1822, and was, as the committee think, limited in its proper construction to a requisition for the correspondence relative to the contracts for making deposits. In this way the Secretary says he understood it; but that he did, nevertheless, transmit letters not directly embraced by the resolution, but which he thought were necessary to elucidate the subject.

The next resolution was on the 12th of March in the same year, and the only correspondence it called for was that with the Missouri Bank; and there is no reason to believe that this was not substantially complied with.

A third call was made in the same year, on the 8th of May, requiring the correspondence with all the banks that had not before been communicated.

The committee have not been able to discover in the very voluminous return to this last resolution any material letters not before communicated, except a circular instruction to the western banks, directing them to note on the back of each return of the Treasurer's account a description of the moneys credited in such return, and the amount of each, according to a form of return therein given. This form is the same with that in which the return referred to in Mr. Edwards' address, marked E, is made out. This circumstance would seem to give a greater weight to the evidence to be drawn from that paper, considering it as an official document intended for the Treasury, under the agreement.

Another charge of suppression incidentally made, but which the committee deem it proper to notice, relates to a report made by the Secretary in obedience to a resolution of the House of December 31, 1819, calling for such information as he possessed in relation to the introduction of slaves into the United States. On this point the committee addressed an inquiry to the Secretary, and received from him the answer annexed to this report, marked E.

Although they are of opinion that there were papers in the Department containing information called for by the resolution, and which ought to have been communicated, yet, judging from the statement made by the Secretary in his answer, connected with the fact that the papers in question were communicated to the Attorney General, it is the opinion of the committee that the omission was not caused by a design to screen the person implicated from punishment or blame.

As to the other cases in which the Secretary is charged in the address with having suppressed or withheld papers or information called for by the houses of Congress, the committee is of opinion that, although papers coming within the scope of the resolution or call were not in some instances communicated, such omissions were either the result of accident or of a belief on the part of the Secretary, or of the persons necessarily employed by him on such occasions, that the papers so omitted were not called for or were not material; and the committee have seen no evidence that any documents or information has been withheld from the House from the operation of any improper motive or design.

Referring to what has been said in the introduction to this report, and repeating that Mr. Edwards has not had an opportunity of supporting his charges by his presence and testimony, the result of the facts which have appeared to the committee thus far in this investigation, and of their deductions from them when applied to the recapitulation of charges, as stated at the end of the address, is—

First. That the evidence referred to and examined does not support the charge of having mismanaged the public funds.

Second. That the uncurrent notes mentioned in the second charge appear, by evidence satisfactory to the committee, to have been received and deposited by the Public Receivers at a time when they were receivable under the resolution of Congress of 1816; that in the principal case—that of the Bank of Missouri—the bank did not make itself responsible for such notes as cash, and therefore the Secretary was bound to receive them from the bank; that, although the banks of Tombeckbe and Edwardsville were liable to account for such deposits as cash, if the construction which the committee give to their contracts be correct, yet, that both the Secretary and the banks expressed a different opinion as to the meaning of those contracts; and that the Secretary, in receiving fifteen thousand dollars from the one and twenty thousand dollars from the other of those banks, appears to have acted according to what he supposed to be the rights of the parties, and with a proper regard to the interest of the United States under the circumstances which then existed.

Third. That no intentional misstatement has been made to the House of the amount of uncurrent bills received from the banks, although a sum of two hundred and eighty dollars of such bills was omitted through mistake.

Fourth. That although the Secretary may have misconstrued the effect of some of the contracts with the banks to the extent before mentioned, the committee find no grounds for the charge that he has misrepresented them, inasmuch as the contracts themselves were submitted with his report to the House.

Fifth. That the Secretary did omit to communicate to Congress the reasons which led him to direct the deposit of public moneys in the three local banks of Chilicothe, Cincinnati, and Louisville, where the Bank of the United States had branches; but there is no reason for supposing that any concealment was intended, or that the omission was occasioned by design.

Sixth. That in some instances papers called for by resolutions of the House have not been communicated with other papers sent in answer to such calls, but that these omissions have happened either from accident or from a belief that the papers so omitted were immaterial or not called for, and that there is no evidence that any document or information has been withheld from improper motives.

Having already expressed the opinion that this investigation ought not to be terminated until the person preferring the charges shall have been examined, and regretting the circumstances which render such an examination impracticable during the present session of Congress, and thinking that Mr. Edwards may be expected at Washington within a few days, the committee feel it their duty to recommend to the House that they be required to sit after the adjournment for the purpose of taking his examination if an opportunity shall be presented.

B.

Conditions proposed by the Secretary of the Treasury to the Bank of Missouri for the future employment of that bank as a depository of public money.

1. The bank will receive from the Receivers of Public Moneys, and others having moneys to deposit on account of the Treasurer, the paper of such banks as pay their notes in specie on demand, or are otherwise in good credit, and whose paper is in circulation in its vicinity, (a list of which banks will be furnished by it to the Secretary of the Treasury,) and will credit the same to the Treasurer of the United States as cash. The bank may, however, discontinue to receive the paper of any of the said banks; but in such case, it will give immediate notice thereof to such Receivers and others who usually deposit public money in it; and the notes of any such banks which may have been received by them before such notice shall nevertheless be taken and credited by the Bank of Missouri as cash.

2. The bank shall pay, at sight, all drafts which the Treasurer of the United States may draw on it; and it shall, from time to time, transfer to the Bank of the United States or its branches at New York, Philadelphia, Baltimore, Washington, or New Orleans, in such moneys as will be received by them as cash, the excess of public money remaining on deposit, after such drafts are paid, over and above the sum of $150,000; which sum of $150,000 shall remain on deposit in the Bank of Missouri during the continuance of this arrangement, and shall be transferred in like manner by the bank within six months after it shall cease to be employed to receive the public moneys. It is agreed, however, that, if the amount received by the bank shall be so large as that the expense of remittance shall exceed the benefit of the deposit, the sum which is to remain on deposit in the bank shall be proportionably increased.

3. The bank shall render to the Secretary of the Treasury, and to the Treasurer of the United States, duplicate weekly returns of its account with the Treasurer, and shall also render to the Secretary of the Treasury monthly returns of the state of its affairs, which latter returns shall be considered confidential, and will, in no case, be made public, they being intended solely to aid the Secretary of the Treasury in determining on the propriety of continuing or discontinuing the arrangement with the bank.

4. It is understood that, if the moneys deposited in the Bank of Missouri under this arrangement can be disbursed at the bank, the drafts of the Treasurer shall be paid at sight, notwithstanding such payments may reduce the deposit below the sum of one hundred and fifty thousand dollars.

I have the honor to be your most obedient servant,

WM. H. CRAWFORD.

TREASURY DEPARTMENT, *June*, 1819.

Original made part of the answer of the bank in a suit instituted by the United States against it, and filed with said answer in the Clerk's office.

I certify that the foregoing, with the exception of the memorandum, is a copy from the original conditions proposed by the Secretary of the Treasury to the Bank of Missouri, for the future employment of that bank as a depository of public moneys.

THOS. F. RIDDICK, *President Bank Missouri.*

Sworn and subscribed before me, May 24, 1824.

DANIEL RAPINE, *Justice of the Peace.*

C.

WASHINGTON, *May* 24, 1824.

SIR: I have received your note of this day's date, and now enclose you a copy of the publication of Mr. Edwards, made in 1819, in reference to the Bank of Edwardsville, in the Edwardsville Spectator and St. Louis Enquirer, and from the former copied in the Illinois Gazette, published at Shawneetown, and from which last mentioned paper the enclosed is taken.

I have the honor to be, very respectfully, your obedient servant,

DANIEL P. COOK.

HON. JOHN FLOYD.

[From the Edwardsville Spectator.]

To the Editors of the St. Louis Enquirer:

GENTLEMEN: The honorable Secretary of the Treasury having, at my particular application, directed certain deposits of public money to be made in the Banks of Shawneetown and Edwardsville, I feel myself called upon, by the repeated publications in your paper against the latter bank, to make the following statements, merely for my own justification, without, however, either wishing or intending to engage in any further controversy upon the subject, unless it should become necessary to support the facts themselves, which I shall state.

Whatever might have been the original intention of those who had been most active in procuring the incorporation of the Bank of Edwardsville, I did sincerely believe, at the time it was about to be put into operation, that it was intended to be conducted with the utmost prudence and honesty; and with that belief I myself subscribed for one hundred shares. I personally knew that $30,000 had been actually and *bona fide* paid upon the stock subscribed; and the election of Directors was a further confirmation to me that nothing like fraud or imposition was contemplated.

The gentlemen chosen as Directors were—

1. COLONEL BENJAMIN STEPHENSON, formerly Delegate in Congress, then and now Receiver of Public Moneys in the Land Office at this place.
2. WILLIAM KINNEY, Esq., a Senator in our State Legislature.
3. ABRAHAM PRICKETT, Esq., a member of our House of Representatives.
4. JOSEPH CONWAY, Esq., Clerk of the Superior Court.
5. DOCTOR JOSEPH BOWERS, a gentleman of the first respectability and highly distinguished for his professional abilities.
6. Mr. ROBERT POGUE, a respectable merchant of this place.
7. T. W. SMITH, Esq., with whom I had no previous acquaintance, but in favor of whose character I have seen the most flattering and pointed testimonials from members of Congress, the Vice President of the United States, and several other gentlemen of the first respectability in the State and city of New York.
8. Major ROBERT LATHAM, whom I had known from infancy to manhood, and against whose honor I had never heard the slightest insinuation; and
9. Myself.

Reposing that confidence in a board composed of those gentlemen, which their individual characters did justify, I felt myself warranted in giving it as my opinion, to the honorable Secretary of the Treasury, that the public deposits could be as safely confided to them as to the Directors of any other institution whatever; and I am happy to say that Mr. Crawford, who has been regularly informed and is intimately acquainted with the general conduct of the Board has had no reason to believe that my confidence was misplaced.

To say nothing of the three last-named Directors, whose residence among us is of more recent date, the five first-named, who in my absence constituted five-eighths of the Board, are generally and well known; and I hazard nothing in stating, that there is not one man of respectability in this State that knows them who

will deny that their characters forbid the belief that they could so far degrade themselves as to become the wicked accomplices or willing instruments of effecting the fraudulent designs that, by its enemies, have been imputed to the bank. The personal interests of the Directors could have afforded no such temptation; for the accommodation that any of them have asked or received has been very moderate; and it is a fact, that the President and several of them have never yet borrowed a cent from the bank.

As to General Payne, who subscribed for a greater amount of stock than any other individual, and who has been so frequently alluded to in the publications against the bank, I can only say, that he has uniformly stated to me that his object in purchasing the stock was to set apart a fund and to obtain facilities for the payment of public lands which he then had purchased and thereafter intended to purchase; and, as far as I am informed, his conduct has corresponded with his professions; for while he has recommended the utmost caution and circumspection in the management of the bank, neither he nor any of his connexions have ever obtained a loan from it.

But, whatever may have been the objects of any one or more gentlemen, it is certain that the bank has been managed with such caution and discretion that I am convinced it could have nothing to fear from a comparison of its situation with that of any other bank in the United States; and so far from "struggling," as you suppose it to be, "in the last agonies of death," I pledge my honor that the amount of specie in its vaults exceeds, by several thousand dollars, twice the amount of its notes in circulation; and that it is able to pay, at a moment's warning, the whole amount it owes the Government; which statement it would be folly for me thus publicly to make if it were not true, because I well know the Secretary of the Treasury possesses the means of detecting and exposing any error which it might contain.

My object, however, in this address is, not to support the future credit of the bank, but merely to show the grounds upon which my recommendation of it was predicated, its present condition, and that the expectations which I authorized have so far been completely fulfilled.

For, notwithstanding I do verily believe that neither the Government nor any individual is in danger of being intentionally imposed upon by the bank, so long as it continues under the control of its present Directors, yet, intending to be absent from the State, and considering the disastrous pressure of the present times, the hostility which the bank has to encounter, and particularly the opposition of gentlemen in this State, high in office, who have been extremely anxious to get other banks into operation with the aid of "foreign capital," as it is termed, I have determined to resign my seat in the Directory, and to withdraw from all future responsibility of any kind whatever, in relation to this or any other bank, without making any further unsupported effort to retain any portion of the public deposits in this State, leaving it to the Directors to maintain their credit by their own good conduct, and to the Secretary of the Treasury to judge for himself, upon the returns he requires, how far it may be prudent to trust them.

I will only add that, in the support which I have heretofore given to the banks of Shawneetown and Edwardsville, I have been wholly uninfluenced by any motives of pecuniary interest, and that I never have applied for or obtained a loan from either; nor am I under any kind of obligations to them.

Very respectfully, I am, gentlemen, your most obedient servant,

NINIAN EDWARDS.

EDWARDSVILLE, *September* 13, 1819.

D.

TREASURY DEPARTMENT, *May* 12, 1824.

In answer to the letter of the honorable Mr. Floyd, Chairman of a Select Committee of the House of Representatives of the 1st instant, the Secretary of the Treasury has the honor to transmit the accompanying statement from the Treasurer, showing the balances at the credit of that officer in the banks mentioned in Mr. Floyd's letter.

By this statement it appears that the Branch Bank of Kentucky at Louisville owes nothing to the Treasury, the debt lately due by that institution having been entirely discharged in August last.

Of the present condition of the other banks mentioned by Mr. Floyd, the Secretary is not sufficiently informed to offer any opinion. As far, however, as relates to the debts due by them, respectively, to the Treasury, he has the honor to state:

1st. That the debt due by the Planters and Merchants' Bank at Huntsville, is considered safe and is in a course of payment, having been reduced since the report made by the Secretary of the Treasury, on the 14th of February, 1822, from $64,044 to $45,167 11.

2d. That the debt due by the Bank of Missouri is also considered safe, having been secured in a manner acknowledged by persons competent to judge on the subject to be satisfactory; and, moreover, that some portion of it is understood to have been already paid to the agent.

3d. That the debt of the Bank of Vincennes was heretofore supposed to have been secured, but that some doubts have since arisen both as to the validity and the value of part of the security, and that, although no correct opinion can now be formed on the subject, there is reason to suppose that a loss will be eventually sustained by the United States. To what extent this may be the case cannot at present be estimated, but measures will be taken to guard the interests of the Treasury as far as practicable.

4th. That the Bank of Edwardsville and the Farmers and Mechanics' Bank of Cincinnati, having failed to make any provision by security or otherwise for the payment of the debts due by them to the United States, suits have been instituted against them. In these cases, also, some loss is expected, though no correct opinion can now be formed as to the extent.

The Secretary has no reason to apprehend loss from any other bank in which the public money is deposited.

Hon. JOHN FLOYD,
Chairman of a Select Committee.

Balances at the credit of the Treasurer of the United States in the following banks, May 3, 1824.

Branch of Kentucky, Louisville, none.	
Planters and Merchants' Bank of Huntsville	$45,167 11
Bank of Missouri	159,955 87
Bank of Vincennes	168,511 64
Bank of Edwardsville	46,973 00
Farmers and Mechanics' Bank of Cincinnati	20,213 01
	440,820 63

The balance was $40,943 88, which was drawn for by bill No. 1846, in August, 1823, and credited to the Branch of the United States Bank at Louisville the same month.

THOMAS T. TUCKER,
Treasurer of the United States.

E.

TREASURY DEPARTMENT, *March* 20, 1824.

The Secretary of the Treasury has had the honor to receive the letter addressed to him on the 12th instant, by the Hon. Mr. Livingston, on behalf of a select committee of the House of Representatives.

As the correspondence with Mr. D. B. Mitchell, to which the committee refers, though relating partly to public transactions, was unofficial, it was not placed on record in the Treasury Department. And on examination it appears that only two of the letters included in it have been preserved. These are Mr. Mitchell's letters of February 19 and April 28, 1818; the former of which has been found on the files of the Department, and the latter among the private papers of the Secretary. They are both transmitted herewith.

To explain the circumstance of public matters being introduced into an unofficial correspondence between two public officers, it is proper to state that Mr. Mitchell, having been Governor of Georgia, and having for many years taken an active part in the public affairs of that State, had long been personally well known to the Secretary; and that during the Secretary's residence at Washington, though his own duties left him but little leisure for private correspondence, Mr. Mitchell had been in the habit of writing to him freely and frequently, introducing into his letters, as may naturally be supposed from the former and actual situation of the parties, a variety of topics, both of a public and local character. It is also to be observed that although Mr. Mitchell, as Indian Agent, was not precluded from any official correspondence with the Secretary of the Treasury, yet, as it was the War Department to which, under the President, he was officially accountable, it was to that Department that his communications in relation to his public duties were properly to be addressed. And it appears by a publication which has been since made by Mr. Mitchell, that on the 3d and 18th of February, 1818, he communicated officially to the Secretary of War the same information, in substance, respecting his conduct in relation to the Africans, as was contained in his private letter of the 19th of February to the Secretary of the Treasury.

An examination of Mr. Mitchell's letters of the 19th of February and 28th of April will show that they were not merely unofficial, but in part, at least, private and confidential. The letter of December 25, 1817, which is the only other letter of Mr. Mitchell required by the committee, is believed to have been of the same character, but in what degree is not now recollected.

Although it was no part of the duty of the Secretary of the Treasury to have taken official cognizance of the subject of Mr. Mitchell's letter of the 25th of December, even if the letter had been official, yet he submitted it to the President, and as the circumstances communicated in it appeared to show a defect in the existing laws on the subject, he submitted it also to a committee of the Senate which had been appointed to inquire into the expediency of making further provisions by law for preventing the introduction of slaves. Whether the letter was returned to the Secretary by that committee, or what disposition was finally made of it, he is now unable to state. He has written, however, to Mr. Roberts, who was chairman of that committee, for such information as he can furnish, and when the answer is received it shall be communicated to the committee.

The additional circumstances disclosed in Mr. Mitchell's letter of the 19th of February induced the Secretary to submit it to the Attorney General, and while it was before him the letter of the Collector of Darien, of the 9th of March, 1818, containing his official report of the seizure of the Africans, was received, and was also submitted to the Attorney General. As the opinion of the Attorney General recommended that the case should be left to the decision of the courts before which it was then supposed to be pending, the Secretary informed Mr. Mitchell of the fact; presuming that, as far as the Secretary was concerned, the affair was then terminated, as, indeed, it soon after was by the delivery of the Africans to the executive authority of Georgia. As this letter was written in answer to unofficial letters, and probably contained allusions to some of the private matters noticed in those letters, it was not made official, and consequently was not placed on the records of the Treasury Department. Copies of unofficial letters are rarely retained by the Secretary, and of this letter none was taken.

The opinion of the Attorney General, however, was filed in the Department, and it appears that with it were filed the papers upon which the opinion was founded, viz: Mr. Mitchell's letter of the 19th of February, and the letter of the Collector of Darien of the 9th of March.

There is reason to believe that it was owing to the circumstance of these papers having been filed with the opinion of the Attorney General that the letter of the Collector of Darien was overlooked when the papers were collected to be transmitted under the resolution of the House of Representatives of the 31st of December, 1819. It will be seen by the endorsements made on the original resolution (which is herewith transmitted) by the Secretary and Mr. Jones, the Chief Clerk of the Department, that the duty of collecting the papers called for by the resolution was assigned by the Secretary to the Chief Clerk,

and was performed by him. And by the interlineation in his handwriting, in the original rough draught of the Secretary's report, under that resolution, (which is herewith transmitted,) it will be seen that the report passed through his hands from the Secretary to the House. From the lapse of time that gentleman is not now able to explain why the Collector's letter of the 9th of March was not transmitted with the other letters; but the probability is that in collecting the papers required his examination was confined to the files of the several Collectors and officers of the customs, without recollecting that this letter of the Collector and Mr. Mitchell's letter of the 19th of February had been put up with the Attorney General's opinion, and placed with it on the file set apart for that officer's communications. The originals of the opinion and of those papers, with the endorsements made on them at the time, are now transmitted in the same state as that in which they were filed; and it is believed that their appearance affords intrinsic evidence that they were so filed.

The papers herewith transmitted include all the correspondence in the possession of the Secretary, or in the Treasury Department, having relation to the subject of the letters required by the committee, not heretofore communicated to the House of Representatives.

It has been insinuated by Mr. Edwards that these letters were withheld by the Secretary, in violation of the resolution of the House of Representatives of the 31st December, 1819, for the purpose of screening Mr. Mitchell. The charge, however, is contradicted by the facts, and particularly by the facts upon which it purports to be founded. The letter of the Collector of Darien of the 14th of March, which was communicated under that resolution, and to which, as well as the other papers communicated by the Secretary on the 11th of January, 1820, the committee is respectfully referred, begins thus: "I had the honor to address you per last mail, and to enclose to you papers respecting forty-seven African negroes, taken by the Surveyor of Darien from one Jared E. Groce, on their way to the Alabama Territory through the Indian nation, and forty-one others at the Creek agency, from the negro houses of the Agent for Indian Affairs." Here, then, is a disclosure of the very fact which, if the Secretary's design was to screen Mr. Mitchell, it was fatal to disclose, viz: that a large number of Africans who had been illicitly introduced had been seized, not only at Mr. Mitchell's residence, and at the seat of his authority, but in his own negro houses. It will be seen by the committee that the Collector's letter of the 9th, though it contains the details of the seizure, does not more strongly implicate Mr. Mitchell than he is implicated by this disclosure. But, whatever may be the purport and bearing of the letter of the 9th, that letter is particularly pointed to in the letter of the 14th, as containing papers respecting the seizure of those negroes. And if there had been a design to suppress the letter of the 9th, it was necessary to its success that this reference to a letter, which would have defeated the design, should also have been suppressed. But upon what principles that govern human conduct can the design of favoring Mr. Mitchell, at the expense even of honor and of duty, be reconciled with the suppression of papers that tend to his justification? For it will be seen by the committee that Mr. Mitchell's letters, which the Secretary has been charged with concealing and withholding, represent his conduct in the transaction referred to as that of a vigilant, intelligent, and faithful public officer. And it is believed that if the guilt or innocence of Mr. Mitchell were to be determined on no other grounds than those afforded by the communications made to the Secretary by the Collector of Darien and himself, all of which (with the exception of the letter of the 25th of December) are now before the committee, Mr. Mitchell would be free from suspicion. So far, then, from having been improperly influenced by any sentiment of partiality towards Mr. Mitchell in withholding these papers, it is believed that if any error has been committed by the Secretary in relation to them it is on the other side. If, on the one hand, the letters of the Collector inculpate Mr. Mitchell, so, on the other hand, his own letters justify him; and though one letter of the Collector was omitted to be communicated to the House, yet, on the other hand, all the letters of Mr. Mitchell were omitted. So that, as far as Mr. Mitchell was concerned, the charge was presented without the justification.

It is believed that while the circumstances stated in this communication explain satisfactorily the reasons why the correspondence referred to by the committee was not laid before the House under the resolution of the 31st of December, 1819, it is demonstrated by the communications made by the Secretary to the President, to the committee of the Senate, to the Attorney General, and to the House itself, that there has been no wish nor intention on the part of the Secretary to withhold from the proper authorities any information, whether made known to him officially or unofficially, of the violation of the law in the case alluded to or of Mr. Mitchell's conduct in the transaction.

F.

Thomas F. Riddick, President of the Bank of Missouri, having been called on by the Committee of Investigation on the address of Ninian Edwards to state whether or not it is known to him that the sum of $138,179, paid by the Bank of Missouri to the Treasury of the United States in bills of certain banks, was received by the bank on public account prior to the arrangement made by the Secretary of the Treasury with said bank, by which the bank became bound to pay in specie or its equivalent?

Answers: That it is known to him that the bank did receive all the notes transferred by said bank to the Treasury, amounting to $138,179, from the several Receivers of Public Moneys, prior to the 9th of August, 1819, the day when the bank became, for the first time, bound to pay cash for all deposits on public account made after that date.

Thomas F. Riddick further states that he was elected a Director of the Bank of Missouri when the bank first commenced its operations, and has continued until this day, either as Director or President; that he has always taken an active part in the direction of said bank; and that all its affairs and business have passed under his immediate inspection. That the paper marked E, accompanying Mr. Edwards' address, is a copy from a memorandum kept by John Dales, former Cashier, in his lifetime, for the purpose of showing to the Secretary of the Treasury the amount received by the bank in funds at par, and the amount received in notes under par, that on final settlement the bank might pay in kind according to its receipts.

That the Bank of Missouri did transfer in eastern funds to the Bank of the United States and its branches near $450,000, which funds were worth four per cent. premium to the bank; and he believes

that the price of good bills at Louisville, Kentucky, was at that time four per cent. and upwards, a part of the time as high as six. These funds were transferred on drafts issued by the Treasurer of the United States for the use of the Treasury.

He further states that a part of the balance due by the Bank of Missouri to the United States has already been paid, and that the remainder is in a course of payment, and he verily believes the ultimate payment to be well secured.

THOMAS F. RIDDICK.

Sworn and subscribed before me.

DANIEL RAPINE, *Justice of the Peace.*

MAY 24, 1824.

18TH CONGRESS.] No. 712. [1ST SESSION.

REPORT OF COMMITTEE ON NINIAN EDWARDS' CHARGES OF FINANCIAL MISMANAGEMENT.

MADE BY SELECT COMMITTEE, AND PRINTED DURING THE RECESS, JUNE 21, 1824, UNDER AN ORDER OF THE HOUSE OF REPRESENTATIVES.

Mr. LIVINGSTON, from the Select Committee, to whom was referred the memorial or address of Ninian Edwards, having, in obedience to the resolution of the House of Representatives of the 26th of May, continued to hold its sittings after the adjournment of the House, until this 21st day of June, have agreed on the following report:

In recommending, in their former report, a continuance of the existence and powers of the committee, it will be remembered that the reason given for that recommendation was the obvious propriety, before a final close of the investigation, of having the personal presence and examination of the author of the address which had occasioned the appointment of the committee. Such examination has now been had. Mr. Edwards attended the committee, in obedience to its summons, on the 7th of June; has been examined as a witness by its direction; cross-examined by a gentleman attending in behalf of the Secretary of the Treasury; and his testimony, together with that of the other witnesses, is communicated with this report, as are also various documents and papers which have been referred to and produced in the course of the examination.

A paper, in reply to the communication heretofore received by the committee from the Secretary, and another in the nature of an argument on the whole case, have also been presented by Mr. Edwards, and considered by the committee.

The evidence has run into much detail, and some parts of it, probably, have not a very material application to the main subject of inquiry. It seems proper, however, to the committee to allow to those concerned a liberal indulgence in this respect.

After a patient attention to all the evidence, and to whatever has been urged in the way of reasoning on the case, the committee see no cause to change or modify, in any material respect, the result to which they came on the former investigation, and which they have already submitted to the House. On the contrary, they find, in this further and fuller examination, a corroboration, generally speaking, of the opinions which they have heretofore expressed.

On some parts of the inquiry, indeed, evidence has now been produced to points which were not, individually and particularly, taken into the consideration of the committee on the former occasion. To these, perhaps, some reference ought now to be made. They may be considered as new articles, or new specifications of charge; and although not very definitely or formally made, yet, as evidence has been taken intended to support them, they become subjects of consideration.

One of these respects the deposits of public money, made or allowed by the Secretary, in the banks of this District, at the instance and on the solicitation of the banks themselves, and as an accommodation to them at a time of considerable pecuniary pressure, in 1819.

In their former report the committee expressed their opinion in relation to deposits of this nature, and referred to a public communication of the Secretary, in which the facts were avowed, and in which a practice of a like character was stated to have been of early existence and long continuance. The committee did not deem it necessary to call for proof of that which was admitted; and as it was of opinion that the practice itself was irregular and dangerous, it did not think it material to inquire particularly whether, in the only case in which loss was apprehended from this cause, the probability of such loss was either greater or less than the Secretary had supposed. This apprehended loss is in the case of the Franklin Bank of Alexandria. In the letter of the Secretary to the President of the Senate, of the 25th of February, 1823, he says, in regard to this bank, that a letter of the District Attorney, therewith communicated, showed that there was no danger of loss to the United States.

The evidence now offered and received tends to show that there is a probability of final loss from this bank, but in other respects there is no new view of the case presented.

The debt due to the Government from the Bank of Vincennes has also been brought forward and made the subject of inquiry and proof. Nothing distinguishing this case from those of other western banks in which the public money had been deposited, and in regard to which loss had happened, or was expected, had attracted the attention of the committee, as important to be considered, at the time of their former report. The case of this bank had been previously made the subject of a report to the House by the Secretary on the 21st of February, 1823, in answer to a resolution passed on the 31st of January

preceding, in which a statement of the debt and the means which had been taken and used to secure it were laid before Congress. The evidence now taken relates principally, as in the preceding case, to the amount of the loss, which may be expected to be incurred.

The only remaining charge which may be regarded as not before examined is an allegation or intimation that, owing to the fault of the Secretary, the pensioners and public creditors of the Government in East Tennessee were in some instances paid in bank paper not equivalent to specie.

The circumstances attending this transaction seem to be fully stated in the testimony of Hugh L. White. It does not appear that any knowledge of these payments having been made in depreciated paper was communicated to the Secretary. The measures adopted by him for the reasonable provision of a proper fund at the place of disbursement were, as far as the committee can judge, suitable and judicious. He had a right to expect the payments to be made in specie, or its equivalent, or at least to be informed if anything should happen to prevent such payment. No information was given to him of any disappointment of his expectation in this respect by those whose duty it was to pay; and no complaint appears to have been preferred by those whose right it was to receive.

In regard to the contested letter of Benjamin Stephenson, of the 12th of October, 1819, the committee see no cause to change the opinion which was entertained, and which they intended to express in their former report, that, although the letter was written as stated by Mr. Edwards in his testimony, there was no evidence that Mr. Stephenson communicated or transmitted it to the Secretary of the Treasury.

The committee do not deem it necessary to extend their report by protracted observations on the various parts of the evidence, as the whole is submitted to the House. They content themselves with saying that, in their opinion, nothing has been proved to impeach the integrity of the Secretary, or to bring into doubt the general correctness and ability of his administration of the public finances. To this point, as the main object of inquiry, the chief attention of the committee has been directed, and they have come to the result which has now been stated with the unanimous concurrence of the members present. Other points there are of less importance, but which may nevertheless be supposed not to have escaped consideration by the committee. These, however, under all the circumstances, they have thought it proper to leave, without observation, in the light in which they are placed by the evidence.

EXAMINATION OF WITNESSES.

JAMES LLOYD, of the Senate, sworn at the request of Mr. Edwards.

Questions by Mr. Cook, in Mr. Edwards' behalf:

Question. State, if you please, what is meant by a *special deposit* made in banking institutions?

Answer. That will depend on the custom of the place or the usage of the bank where the deposit is made. A special deposit is not a very definite term: a piece of blank paper, said to contain a thousand dollars, may be a special deposit, as may a bundle of notes left at a bank for collection or safe-keeping. Some banks receive as special deposit paper issued by other banks in the same State, or in other States, and which is repaid by the bank receiving it in the same bills as those in which it was deposited, or in bills of banks previously designated. I should consider as special deposit that which did not mix nor mingle with the general circulation of the bank.

Question. Are special deposits ever made without designating the amount and description of money or the thing deposited?

Answer. I should think they were sometimes, merely for the purpose of safe-keeping; more generally there would be a label on the outside specifying the contents of the bundle, box, &c., deposited. It may be noted in the memorandum book of the Cashier, but does not enter into the transactions or records of the bank at all. Plate is often deposited in this manner, and other valuable articles. In one of the Boston banks I have now a deposit of this description.

Question. When deposits are made for safe-keeping, is it ever understood that the bank is allowed to trade upon them as its own funds?

Answer. Never, I believe. Some of the banks in Massachusetts keep accounts of two kinds of money; Boston money, for example, and foreign money; which latter means bills of banks located out of the city. If a sum is deposited repayable in foreign money, the banks designate on a list generally posted in the banking-house a certain number of banks whose bills they will receive as "foreign money," which money they use; and if they repay the sum deposited in the bills of these banks they deem the contract fulfilled. If any one of these banks becomes insolvent previous to the payment, it is my opinion that the bank receiving its bills runs the risk of the loss thence accruing.

Question. When a deposit is made of foreign money, or such as is not received as general deposit, but subject to be refunded to the depositor in paper of a similar kind to that deposited, if paper of a similar kind at the time of making the deposit should afterwards depreciate in value, would the depositor be bound to receive it in its depreciated state in payment of such deposit?

Answer. I should say yes to a question thus specific, but I do not know whether, strictly considered, the notes of different banks can be viewed as precisely similar. If the bank specifies beforehand in what money it will repay, it is a special contract, and the depositor must abide by his own agreement. But if one of the banks in whose paper the deposit is to be repaid has subsequently failed, the bank receiving the deposit would not, in my opinion, be authorized to repay the deposit in the notes of such bank as had thus failed. What rate of depreciation would justify a bank in offering to pay, or a depositor in refusing to receive depreciated notes I cannot state.

Question. Where money of any description is deposited in any bank and is mingled with the funds of such bank generally, and the bank uses it in its general transactions, is not such bank always considered liable to pay the amount in legal money to the depositor?

Answer. I should consider the bank liable if the deposit is received and credited as general deposit.

Questions by Mr. Webster:

Question. By a general deposit you understand a deposit to be credited as cash in account?

Answer. Yes.

Question. By a special deposit you understand a deposit for safe-keeping merely?

Answer. Yes; or a deposit on particular conditions.

Question. If there be a deposit of an intermediate character between a general deposit and a deposit for safe-keeping where, though the particular notes deposited may be used or put in circulation by the bank, yet the bank is not answerable for the amount in cash, do the rights of the parties in such case depend mainly on their contract or agreement, or is there any general bank usage which should govern the case?

Answer. I know of no established usage. The conditions of the deposit are indicated by the terms prescribed by the bank from time to time, which are frequently varied by it according to its sense of its own interest.

Question. Is your knowledge of bank usage confined principally to that prevailing in the banks of the Atlantic cities, or does it include the usage of the western banks.

Answer. It is confined wholly to the former.

JAMES LLOYD.

HUGH L. WHITE sworn, at the request of Mr. Edwards.

Question by Mr. Edwards:

Question. Have you any recollection of the sum of forty thousand one hundred and fifty-six dollars of notes on the Bank of Tennessee and its branches which was directed to be transferred by the Bank of Missouri to the Branch Bank of Louisville, and which was to be subject to the drafts of the Treasurer in favor of the Bank of Tennessee?

Answer. I think it proper to state to the committee that my memory of the transaction is not to be entirely depended on, as it took place several years since, and latterly my mind has been so much taken up with other concerns that I may not recollect correctly some matters relative to this. So well as I remember, it was in the fall of 1819 the Knoxville Bank received from Mr. Crawford a letter, the substance of which was, that he proposed to give the bank at Knoxville a draft on the Bank of Missouri for the whole amount of Tennessee paper then in the hands of the Missouri Bank, and which had been received by it for the United States, which should be payable at Louisville, in Kentucky, in Tennessee bank paper; and that, upon the receipt of such draft, the State Bank at Knoxville should place to the credit of the Treasurer of the United States a like sum as specie, which should be drawn for as the Government might have occasion to use it in that quarter of the country. On the receipt of this letter he was answered that we could not agree to such an arrangement; that, as to the amount of Tennessee paper upon the Bank of the State of Tennessee and its branches, we were willing to accept such draft upon the Missouri Bank upon the terms proposed in his letter; that, as to other Tennessee paper that did not belong to the State Bank or its branches, we could not agree to receive it. In pursuance of this arrangement, early in the year 1820, I think in March or April, a draft was received from the Treasury for $40,156 on the Bank of Missouri, payable at the place and in the description of notes agreed upon. I think the amount was placed to the credit of the Treasurer of the United States immediately after receiving the draft. We had no correspondence with the Bank of Missouri, but only with the Secretary of the Treasury, so far as I can remember at this time, and upon this point I feel pretty certain I am not mistaken. After waiting what we supposed a reasonable time to allow the Missouri Bank to have the money at Louisville, where the draft was to be paid, I went, and took a young man with me, to receive the money. For form's sake the draft was transferred to me. I went to Louisville, and, no particular place in Louisville being specified in the draft where the money was to be paid, I went to the Branch Bank there. I found no funds provided to meet the draft; and, after waiting a few days without being able to hear anything which induced me to think a longer delay would be useful, I had the draft protested, a copy of the protest forwarded to the drawer, with such notice as would make him responsible, and returned to Knoxville. Some time afterwards, I think in the same year, a letter was received from the Cashier of the United States Bank, stating that a bundle, said to contain the $40,156, had been forwarded and left there by the Missouri Bank for the purpose of lifting this draft; but, as we had had the trouble and expense of going once to receive it, we took no notice of this communication, and wished to have the money sent to us at our own place, at the expense and risk of the Missouri Bank. We were content with the paper, and ready to receive it at any time. Thus matters stood until we heard that the Missouri Bank had failed. I advised that the Knoxville Bank should again send to get this money. This was in the winter of 1821. As soon as they could make the arrangement, they sent on and received the money at Louisville early in the year 1822. I understood that the whole amount of $40,156 was received in notes of the Knoxville Bank and its branches. In the meanwhile the Treasury continued to draw on the Knoxville Bank, and, as President, I directed the Cashier not to pay cash for these drafts, but, if current money would be taken, to make advances in it, though the money was not yet received for the draft, under a belief that ultimately the Secretary would cause the amount of the draft to be paid to our bank.

My impression was, that when the Missouri Bank had received these notes the banks were all paying specie, but that afterwards the branches had ceased to do so. The first information we got was from Mr. Cochran, Cashier of the Branch Bank of the United States at Louisville, that the money was ready for us, and was in the same summer, viz: of 1820, as I believe, but cannot be certain. I never exchanged a line with the Missouri Bank, nor received a line from it, according to my best recollection. I considered our transaction only with the Treasury. The mail from St. Louis to Knoxville was at that time tedious, and not very regular. I am yet ignorant of the reason why the money was not ready for us at Louisville. I had no reason to doubt, nor have I now, that the Treasury did all that was reasonable towards notifying all parties concerned of having given the draft. The amount of notes on the principal bank itself was small in comparison to that on its branches.

I understood that the draft for $40,156 was a mode of transfer from one bank to another for the purpose of having placed to the credit of the United States, as cash or general deposit, this sum, which the Bank of Missouri could not transfer to the Bank of the United States. We paid creditors of the United States who presented drafts in current bills, though not in specie; and there were no complaints at the time, of which I have at present any recollection. We did not pay the specie, because the fund had not been received upon the foundation of which we had agreed to pay it; and if any blame is due, it is due to myself in preference to the Cashier, as I forbade him to pay the specie, as it related to this transaction, until the fund for which we had agreed to pay it should be paid to us.

Question. I want to know the character of Mr. Lee, whose report is in my hand?

Answer. I have seen that report. Mr. Lee is a man of the utmost integrity; and if that report varies

from my statement as to this transaction it is more to be relied on than my own statement, which is from memory, without the same means of being correct which Mr. Lee had.

Question. Was a part of the money deposited to be suffered to remain in the bank?

Answer. The Treasury was to draw out the money only as the wants of the Government required; something may have been said as to the time it was to remain in the bank, but have no recollection of any positive agreement on that subject. Mr. Crawford's letter shows the understanding upon that subject more correctly than I can state from memory merely.

Question. What was the discount on your paper?

Answer. None upon that of the principal bank; but upon that of the branches and other Tennessee paper it has fluctuated from ten to twenty-five per cent.

Question. What were notes on the branches of the Knoxville banks worth at that time?

Answer. I cannot recollect at that particular time. The depreciation, taken for a series of years, was from ten to twenty-five per cent., as before stated, in East Tennessee; in West Tennessee the discount has been sometimes higher.

Question. Did not the pensioners receive from ten to twenty per cent. less than if they had received specie?

Answer. The money in which they were paid was of the kind which was at the discount before stated.

By Mr. Taylor:

Question. At the time these payments were made at the Bank of Knoxville was there a credit in that bank to the United States?

Answer. Yes, and that credit always stood as a specie credit. But we thought that it was more than balanced by the draft unpaid, and we held the Treasury responsible for the amount of that draft.

By Mr. Webster:

Question. In other transactions did you pay specie for the drafts of the United States?

Answer. Our rule always was to pay in such funds as had been placed with us, if the payee so wished. If the fund on which the draft was drawn was specie, we paid it in that, if desired. If the fund was other than specie, we did not pay specie.

By Mr. Edwards:

Question. In crediting the draft from the Treasury in your favor was the word "cash" used?

Answer. I cannot remember. The intent was to credit it as cash. A deposit, when nothing is said to the contrary, is considered by us as being payable in cash, if demanded. We viewed special deposit of certain kinds of notes as not binding us to repay in those identical notes, but only similar notes, or such as the depositor would be as well satisfied with.

Question. Did you receive deposits from the Treasury in drafts on the Bank of Tombigbee?

Answer. That draft never was included in the arrangement before spoken of, and nothing has been received by us upon it; and if it ever was credited on our books I don't remember it. That bank, however, is a specie-paying bank, as I have understood and believe.

Question. Was the paper of the Huntsville Bank received at your bank?

Answer. We never had a draft on the Bank of Huntsville. The paper of that bank is esteemed rather better than our own branch notes; and we have, until long after this transaction, made no distinction between it and what is called by us current Tennessee paper.

Question. Was the notice of the protest at Louisville forwarded to the Treasury?

Answer. I do not recollect further than that I took the ordinary steps to make the drawer liable before leaving Louisville; and upon my return, in May, wrote the letter now shown me by one of the committee to the Secretary.

Question. When you received the draft did you credit the amount to the Treasury?

Answer. Yes, as I now believe. That, I think, was our understanding of the agreement; and I suppose, and believe, that we complied with that part of it.

By Mr. Webster:

Question. Did you inform the Treasurer that you did not pay his drafts in specie, but in your own bills?

Answer. I have no recollection of making any communication to Mr. Crawford on that subject. The Cashier may have given such notice, but I do not know that he did. I gave him no order to do so; and think if he had done so I should have known it.

By Mr. Edwards:

Question. Do you believe that any one pensioner would have taken your bills if he had supposed he could get specie?

Answer. Doubtless he would have preferred specie to any of the bills in which he was paid.

By Mr. Forsyth, on the part of Mr. Crawford:

Question. Did you hold the United States responsible for the amount of its draft on the Bank of Missouri?

Answer. Yes.

Question. How, then, did you refuse to pay in specie?

Answer. We thought that, as the money for the draft had never been paid to us, it was a just interpretation of the agreement that we should not pay in anything till we received the proceeds of the draft; but preferred advancing in such funds as we could spare to having the drafts protested.

By Mr. Edwards:

Question. When you received the amount of the draft was it not chiefly in notes of your branches?

Answer. I understood so, but have no personal knowledge, as I was not then in Knoxville.

Question. Had not most, or all, of those branches then stopped payment?

Answer. They had ceased cash payments when we made the agreement; but my impression is, that when these notes were received in the Bank of Missouri the banks all paid specie. This answer is given, however, upon the presumption that the Missouri Bank had received them as they were represented to the Secretary. How that fact was I, of course, do not know.

Question. What means has a Director of knowing from what persons a sum, say of $100,000, found in bank, and received in a series of months, has been so received?

Answer. I can only speak as to the rules of the bank to which I have belonged. As to the rules of others I could only speak from information. By the rules of ours the President, Cashier, &c., can inspect all accounts of every person whatever; but no *individual Director* has such power; but the Board of

Directors, if they choose, have as much right as any of the individual officers to examine any and all accounts; but any information thus acquired would be confidential, and is intended to prevent any improper conduct, and to enable the *Directors* and *officers* to discharge their respective duties to the public and to individuals.

By Mr. Forsyth:

Question. As the President of the Bank, would you not have preferred advancing in current notes with the Government bound to pay the draft, to its having been paid punctually, and your being bound to pay in specie?

Answer. I would have preferred that the payment of the bill should have been made when I was at Louisville, and that the transaction should have gone on as originally intended; because we would then have been as able as we ever may be to lift our paper, and as I never expected more from the Government than payment at our bank in the same kind of money specified in the face of the draft; but, at the same time, felt a confidence that the Government would cause us to be paid in such funds at our own place, it could make but little difference, as most of the pensioners were very probably paid in branch paper or funds equal to it, and I have ever believed, as President, that the interest of the bank was most promoted by acting honestly. I make this observation without feeling that the question was intended to doubt our integrity.

H. L. WHITE.

JAMES SANDERSON, of Alexandria, sworn, at the request of Mr. Edwards.

By Mr. Edwards:

Question. I wish you to state what you know concerning sums of money obtained by the Mechanics' Bank of Alexandria from the Secretary of the Treasury?

Answer. In January, 1819, I was President of that bank. At that time there was a run on that bank, and the bank was much embarrassed. I waited on the Secretary of the Treasury and he loaned at one time $17,000, at another $20,000. I showed him a statement of the concerns of the bank, proving its condition to be good, and reminded him of former loans by the bank to the Government in an hour of its necessity. He replied that he would consult the President of the United States and let me know the result; and when I called again, told me the Government was disposed to do all it could to relieve the bank, as well as the other banks of the District, and gave me a draft on the Bank of Alexandria for $17,000. This was on or about the 12th January; on or about the 23d of the same month I called on him again, and he gave me another draft on the same bank for $20,000. I understood these sums as loans, or deposits, made to relieve and aid the bank. I continued President of the bank a few weeks, and soon after I left it it stopped specie payment for a time—some time about the middle of March.

Question. Has the bank repaid any of these loans?

Answer. I went this morning to look at the books of the bank, and find that the amount appears to have been repaid.

By Mr. Forsyth:

Question. When did you first call on the Secretary?

Answer. It was on Friday; but as I understood he was much engaged on Saturdays in receiving visits of members of Congress, I called again on Monday, when I received the $17,000.

Question. Were there any deposits made by Government in that bank previously to those of which you have now spoken?

Answer. There were not, I believe, except the money which had been loaned to the Government previous to the time I speak of.

JAMES SANDERSON.

JUNE 9, 1823.

JACOB MORGAN, of Alexandria, sworn, at the request of Mr. Edwards:

I was Cashier of the Mechanics' Bank of Alexandria for a time after Mr. Sanderson left it. There were some loans obtained by Mr. Swan, President, from the Secretary of the Treasury, and received by me. Mr. Sanderson had left it. One loan, I think, was of $10,000, another of $20,000. The first was returned in a short time, say thirty or sixty days; and a few weeks after the first, the second loan was obtained. This latter was not repaid when I left the bank, which was, I think, in 1821. When I came into the office of Cashier I found little specie and a very small amount of current money, and about $80,000 of notes in circulation. I reduced these before I left to less than $7,000.

The second loan of $20,000 was, as I understand, subsequently paid, or secured to be paid, through the Bank of Alexandria; but when I left the bank the two loans mentioned by Mr. Sanderson and the second mentioned by me remained unpaid. This last was received in Treasury drafts on Carolina and Virginia. I went to Raleigh, in North Carolina, and exchanged the drafts for Virginia paper. The Raleigh Bank then paid specie, and was willing so to pay these drafts, but I did not wish to take away the specie.

The first $10,000 was obtained to enable the bank to pay specie; but this being found insufficient, the second loan was obtained. The bank paid some of its notes as it was able, and as fast as the notes were paid they were withdrawn; but many notes were not paid when presented. I did understand from the Secretary of the Treasury that the loans were obtained in order to enable the bank to wind up its affairs. The Secretary frequently applied to me for repayment, and being told by me that the bank was unable to do it, he insisted upon interest being allowed on the loan, which was agreed to by the bank. I do not recollect when this agreement for interest was made; not, however, before the money had remained due for a year; nor do I remember from what date the interest was to be calculated. The present statement I make from memory merely, not having had access to the books of the bank for several years.

JACOB MORGAN.

AUGUSTINE NEWTON sworn, at the request of Mr. Edwards:

I was Cashier of the Franklin Bank, and became so in March, 1821. There is a credit on the books of the bank to the Treasurer of the United States for $48,000. The money was obtained before I went into office. Mr. Crawford was once at the bank while I was Cashier, say in August, 1821, applying to have the money either paid or secured, at which time the bank agreed to transfer to him all its property as security, and that this loan was the first debt to be paid. The charter of the bank expired on January 1, 1822, but I have the books in my possession.

The discounted notes were first to be resorted to, and if these proved insufficient, resort was to be had to stock notes. A small sum, less than one thousand dollars, has been collected. The notes are now in suit by Mr. Swan, District Attorney. The stock notes are notes given by stockholders for stock, for the payment of which stock is pledged as security. I know of no reason for the agreement that one class of notes was first to be sued for, unless it may have been the convenience of the debtors on the stock notes. All the real property was also transferred. It consisted of a few houses taken for debts.

The agreement was accepted by Mr. Crawford before the expiration of the charter, and sent to Mr. Swan to have a regular conveyance drawn up. That conveyance was not consummated till after the charter had expired, say in October, 1822. Many of the notes assigned were under protest, and some of them in suit. Notes, including stock notes, to the amount of $185,000, and real estate to the amount of $5,000, were offered to be transferred; but Mr. Crawford did not at that time accept of this offer, because it did not extend to the payment of interest; but afterwards, the interest being stipulated for, the agreement was accepted and the transfer made in October, 1822, as I have above stated. The stock notes are still in my possession. They have never been endorsed to the Government by any one. If suits can be sustained there will be ample funds to repay the loan.

When I went into the office of Cashier I was under the impression that provision had been made by Congress for continuing the charter of the bank for five years beyond the time originally limited for its expiration. I continued under that impression for a long time, and I believe the Directors were under the same impression.

AUG. NEWTON.

JUNE 9, 1824.

Mr. NEWTON again called, (June 10.)

The transfer above referred to from the bank to the United States was made on the 3d October, 1822. The terms of the agreement were finally arranged and assented to by the parties on the 5th December, 1821.

A. NEWTON.

CHARLES T. CHAPMAN sworn, at the request of Mr. Edwards:

I was Cashier of the Union Bank of Alexandria. In June, 1819, owing to the heavy pressures upon the bank, and considering a disadvantageous loan had been made by this bank to the Government, and believing as I then did and do now, that, unless some temporary relief could be obtained at the moment, a serious inconvenience would have resulted to the institution; under such circumstances, a committee was appointed to solicit from the Hon. Wm. H. Crawford, Secretary of the Treasury, a temporary aid, which he was pleased to grant, under the conditions that the amount should be refunded when demanded. The sum received from the Treasury was $30,000, in June, 1819; and, having received information that it must be refunded in January, 1820, a part was paid in the latter month and the balance in February of the same year; and although the funds we received from the Treasury were not, nor could have been, desirable under any other circumstances than those above mentioned, yet interest was paid upon the same. The money thus received from the Treasury was all, I believe, paid into the Office of Discount and Deposit of the Bank of the United States at Washington, either by deposits or drafts of the Treasurer through that bank upon us.

The solvency of the Union Bank was, I believe, never questioned at any time during its operation.

C. T. CHAPMAN.

JUNE 9, 1924.

JONAH THOMPSON sworn, at the request of Mr. Edwards:

I am President of the Bank of Alexandria, and have been since March 1, 1819.

The bank never applied to the Secretary of the Treasury for a loan, but have always had the deposits from the Custom-house. On the 9th of January there was an application, and understood to be the wish of the Secretary of the Treasury, that the Bank of Alexandria would assume and pay the sum of forty-six thousand dollars to the Government. The Bank of Alexandria gave credit to the Government for the amount, and the Mechanics' Bank agreed to secure it by notes and real estate. The bank pays the drafts of the Government when called upon. It has a deposit of more than $139,000. The Bank of Alexandria has never applied to the Treasurer for any indulgence, to my knowledge.

JONAH THOMPSON.

JAMES L. M'KENNA sworn, at the request of Mr. Edwards:

I am Cashier of the Bank of Alexandria; I became so in 1811. The bank has never had a loan or an indulgence from the Treasury. It has always had the deposit of the Government from the Collector. It has made advances to the Government when under pressure. And at one time remonstrated with Mr. Crawford on the closeness with which the public deposits were drawn. The average amount of public money remaining on deposit in the bank since Mr. Crawford has been Secretary of the Treasury has been less, I think, than it was during the incumbency of Mr. Gallatin.

JUNE 9. J. L. M'KENNA.

I had an agency in obtaining one of the loans made by Mr. Crawford to the Mechanics' Bank of Alexandria, when that bank was in difficulty. I accompanied Mr. Sanderson in his visit to the Secretary when he obtained the second loan, and represented the injurious consequences of permitting that bank to fail. I redeemed, repeatedly, the notes of that bank out of the hands of brokers and others. Mr. Crawford seemed dissatisfied at the second application so soon after the loan of $17,000. He applied to me for my opinion of the solvency of that bank, and whether the loan would enable it to redeem its paper. I represented the circumstances of the bank as being safe, (to the extent of its debt, but that its stockholders might lose,) though I doubted the sufficiency of the loan to enable it to redeem its paper. I represented the permitting the Mechanics' Bank to fail as being calculated to injure, and the granting of the loan to benefit, materially, the commercial interests of Alexandria; and Mr. Crawford acquiesced in the wishes of Mr. Sanderson, and made the loan in drafts on some of the western banks in sums of 2, 3, and 4,000 dollars each.

By Mr. Edwards:

Question. When a general deposit is made in your bank, without anything being said on either side, is the amount demandable in cash?

Answer. Always, except when plate or notes of district banks are left for safe-keeping, to be delivered to order.

J. L. M'KENNA.

WILLIAM RHODES sworn, at the request of Mr. Edwards:

I was Cashier of the Franklin Bank of Alexandria from May, 1816, to June, 1819. When I left that bank it was indebted to the United States, I think, in the sum of $48,000. I cannot certainly tell when it became indebted, but believe it was in 1818 or 1819. It became indebted, as I understood, in consequence of an application by our Directors to the Secretary of the Treasury for a loan. There were, I believe, three such applications. At the first, we received $18,000; the second, $18,000; and at the third, $12,000. The money was advanced to the bank to relieve it from its embarrassments. I feel very certain as to the aggregate amount of $48,000, but am not so sure as to the amount of the different sums obtained at each application, nor respecting the time when they were obtained. My impression is, that the loans were all obtained within the course of about six months. I cannot state whether interest was or was not to be allowed upon them. I have no further knowledge of the transaction than that I received the warrants from the Treasury and passed the amounts to the credit of the United States. I now recollect that I was, in one instance, requested by the Directors to write a letter to the Secretary, requesting a deposit in our bank, which I did accordingly. But I do not remember at what time, nor whether it was before or after the first loan.

WM. RHODES.

JUNE 10, 1824.

ALEXANDER KERR sworn, at the request of Mr. Edwards:

I am Cashier of the Bank of the Metropolis in this city, and have been so for ten years past. It was one of the banks in which public deposits were made previous to the existence of the United States Bank. When the Bank of the United States went into operation the Bank of the Metropolis owed the United States about $90,000, which was drawn for by the former in one check. This sum had come into the bank by deposits of individuals only, and not by loan.

There is a deposit now in the bank to the credit of the United States, in consequence of payments for western lands being made partly in bills which the United States Bank would not receive as cash, and which were received by the Bank of the Metropolis and receipted for to the Treasurer of the United States as cash. The notes were on specie-paying banks. We received them as cash, and considered the accommodation to the Government quite equal to any benefit received by the bank. The sum has gradually increased and vibrated from $40,000 to $60,000. It was never made at the solicitation of our bank, but the Secretary of the Treasury directed persons wishing to pay for lands, as above stated, to apply to our bank to know if we would receive the notes and credit them as cash; which we agreed to do. The amount of deposit as reported to the Treasury the 1st of January of the present year was about $60,000. Neither specie nor United States notes to any considerable amount were included in the above deposits.

ALEX'R KERR, *Cashier.*

JUNE 10, 1824.

DANIEL KURTZ sworn, at the request of Mr. Edwards:

I am Cashier of the Bank of Columbia, and have been for more than two years; since I have been Cashier the bank has been indebted to the United States in all about $300,000. The bank was appointed agent for the Treasury to collect certain uncurrent money; the whole amount above mentioned did not, however, consist of such collections; there were some balances, about $40,000, left from former transactions with the Treasury. The sum I have mentioned was owing by the bank when I became Cashier, and has remained about the same ever since. When the United States Bank went into operation the Bank of Columbia owed the Government from $30,000 to $60,000, a part of which was drawn for by the Treasury, say about $15,000. The balance has not been drawn for and remains a cash debt due to the United States.

I do not know precisely what arrangement was made with the bank respecting the collection of uncurrent notes, but I have understood that so much of those notes as the bank could collect and turn into current money might remain in the bank on deposit; but I cannot state for how long a time. About $200,000 worth of uncurrent notes have been thus converted and credited as cash to the Treasury; part of the residue has been drawn out by the Secretary of the Treasury, and part remains now in the bank. These uncurrent notes were a part of those reported as uncollectable by the Bank of the United States, and were received from that bank by an order of the Treasury.

Question. What is the amount of notes delivered for collection and what were the dates of delivery, and specify on what banks?

Answer. The amount of notes delivered for collection was $545,991 37, as appears by a statement now delivered, marked Z, in which also the dates of the orders for the delivery of the notes to the bank will appear. The notes were actually received between the months of December, 1818, and August, 1819. The banks whose notes were so received are so numerous that it has been impossible for me at this time to make out the list. A statement of a number of them is, however, contained in a paper now delivered, marked Y.

Question. What were the amounts of these notes cashed by the bank.

Answer. $238,361 87, as also appears by the paper marked Z.

Question. What was the amount of uncurrent notes drawn out of the bank by the Treasury?

Answer. $123,102 59, as appears by a statement now delivered, and marked X.

Question. What is the amount of such uncurrent notes now on hand, and where are they lodged?

Answer. $53,661 40, lodged principally at the several places contained in a statement now delivered, and marked W.

Question. What is the total amount of the debt now due from the Bank of Columbia to the United States?

Answer. About $372,000, of which $318,361 87 is cash, and includes about $30,000 standing to the credit of the Treasurer on sundry accounts, and the remaining balance of $53,661 40 is special deposit.

Question. What probability is there of the United States recovering this debt?

Answer. In my opinion the security given for the debt is amply sufficient, and I believe the whole will be

recovered. The bank owes, in all, about $800,000, and the nominal amount of its assets is more than a million and a half of dollars. An agreement has been made with the Bank of the United States to assign to it property and debts to secure the debt from the Bank of Columbia to the Bank of the United States, and to the United States. For the whole of the above amount of $318,361 87, excepting the sum of $30,000 above specified, the Government received a credit on the books of the bank, as cash, in 1819 or 1820. At that time the Bank of Columbia paid specie. The above sum, credited as cash, was suffered to remain in the bank from that time to the present. This, as I understand, was in pursuance of an agreement with the Treasury. This deposit was the only compensation the bank received for the trouble of collection. I do not know that any time was specified for the continuance of the deposit. The Secretary of the Treasury has pressed the bank very much for the amount; more, I think, than he ought to have done, considering the trouble and expense to which the bank was put.

D. KURTZ, *Cashier of the Bank of Columbia.*

STATEMENT W.

Evidences of debt in possession of the bank.

Cumberland Bank of Alleghany	$1,176 61
Bank of Wilmington and Brandywine	7,376 00
Farmers and Mechanics' Bank, Pittsburg	1,311 00
Urbanna Banking Company	2,339 00
Bedford Bank of Pennsylvania	4,059 57
German Bank of Wooster	23,761 00
Union Bank of Pennsylvania	9,758 00
Sundry bank notes, among which are Kentucky Insurance Company, $797; Marietta and Susquehanna Trading Company, $1,360; Susquehanna Bridge Company, $796; and $482 counterfeits of various banks	3,880 22
	53,661 40

STATEMENT X.

Evidences of debt in these cases delivered and in possession of the Treasury, August, 1820.

Elkton Bank of Maryland	$19,865 25
Alexandria Society, Granville	2,463 00
Owl Creek Bank	64 00
Western Bank of Virginia, Parkersburg	198 00
German Bank of Wooster	11,344 00
Farmers' Bank of New Salem	1,835 00
Bank of Green Castle	595 00
Commercial Bank of Lake Erie	10,900 00
Virginia Saline Bank	10,121 00
Bank of Somerset and Worcester	1,375 00
Merchants' Bank of Alexandria	3,217 00
Urbanna Banking Company	500 00
Juniata Bank of Pennsylvania	3,200 00
Huntingdon Bank	2,380 00
Bank of Muskingum	291 00
Do	7,930 00
Do	29,741 00
Lebanon Miami Exporting Company	9,575 00
Bank of Washington, Pennsylvania	7,508 34
	123,102 59

STATEMENT Y.

Bellemont Bank of St. Clairsville.
Bank of Marietta.
Franklin Bank of Columbus.
Alexandria Society, Granville.
German Bank of Wooster.
Muskingum Bank, Zanesville.
Centre Bank, Pennsylvania.
Farmers and Merchants' Bank, Green Castle.
Union Bank, Pennsylvania.
Farmers' Bank, Pittsburg.
Farmers, Merchants, and Manufacturers' Bank, Chilicothe.
Farmers' Bank, Canton.
Bank of Mount Pleasant.
Lebanon Miami Banking Company, Ohio.
Juniata Bank.
Farmers and Mechanics' Bank, Pittsburg.
Huntingdon Bank.
Virginia Saline Bank.
Cumberland Bank of Alleghany.
Merchants' Bank, Alexandria.
Kentucky Insurance Company.
Urbanna Banking Company.
Farmers and Mechanics' Bank, New Salem.
Owl Creek Bank.
Western Bank of Virginia, Parkersburg.
Bank of Vincennes.
Lancaster Ohio Bank.
Zanesville Canal and Manufacturing Company.
Ohio Company.
Commercial Bank, Lake Erie.
Bank of Beaver.
Bank of Chilicothe.
Alleghany Bank, Bedford.
Northwestern Bank, Pennsylvania.
Farmers and Mechanics' Bank, Cincinnati.
Bank of Washington, Pennsylvania.
Westmoreland Bank, Pennsylvania.
Miami Exporting Company.
Farmers and Mechanics' Bank.
Bank of Steubenville.
Indiana Manufacturing Company.
Bank of West Union.
Banks in Delaware.
Banks in Virginia.

Z.

DR. *T. T. Tucker, Esq., Treasurer United States, in account with the Bank of Columbia.* CR.

		Cash.	Special deposit.			Cash.	Special deposit.
1820.				1818.			
Jan. 20	To draft No. 933		$41,275 65	Dec. 19	By draft Bank United States		$468,588 37
Aug. 18	To I. Norris, Cashier		7,779 18	30	Do do		13,640 00
23	To W. Neil, Cashier		11,194 32		Do do		10,900 00
Sept. 4	To draft No. 165		1,636 00		Do do		17,744 00
30	To draft No. 160		8,120 00	1819.			
	To draft No. 161		23,600 00	Jan. 14	By A. D. Steuart's deposit		8,322 00
Oct. 21	To draft No. 163		130 00	April 30	By Bank Wilmington and Brandywine		17,376 00
	To draft No. 162		23,550 00				
Nov. 21	To Bank of Vincennes		1,200 00	May 17	By sundry Treasury drafts	$45,000 00	
1821.				July 13	By Treasury Department on Chilicothe		7,930 00
Oct. 15	To cash	$5,000 00					
Dec. 2	To draft No. 164		558 36	1820.			
	To draft No. 1,096		1,822 00	Aug. 2	By Treasury Department on Chilicothe		291 00
1822.							
June 20	To draft No. 1,237		5,000 00	1821.			
July 18	To draft No. 1,379		5,000 00	Aug. 4	By Bank United States		1,200 00
	To cash account		238,361 87		By special deposit	238,361 87	
	To balance to new account	278,361 87	176,763 99				
		283,361 87	545,991 37			283,361 87	545,991 37
					By balance of special deposit		176,763 99
					By balance of cash account	278,361 87	
					(X.) Special deposits, evidences acc. Treas. $123,102 59		
					(W.) Special deposits, evidences at Bank Columbia 53,661 40		
					176,763 99		

In addition to the balance, as stated in the account current, there is due to the United States on the books of the Office of Pay and Deposit, on sundry accounts, about $30,000.

EDWARD JONES sworn, at the request of Mr. Edwards:

I am chief clerk in the office of the Secretary of the Treasury. I have heard of a letter mentioned by Mr. Edwards as having been written by Mr. Stephenson, Receiver of Public Moneys at Edwardsville, to the Secretary of the Treasury. I first heard of it very lately. I believe the first intimation I had concerning it was derived from Mr. Edwards' memorial to Congress.

By Mr. Cook:

Question. Did you ever see, in the Treasury Department, previously to Mr. Edwards' memorial, any letter or notice in any part of the public papers concerning Mr. Edwards' having withdrawn from the Directorship of the bank at Edwardsville?

Answer. Never.

Question. Does the correspondence between the Secretary of the Treasury and the banks which are depositories of the public moneys pass through your hands?

Answer. Yes. When the Secretary is in town he opens the mail himself; writes on the different bundles such directions as will designate what is to be done with each, so that they may respectively be acted on; they are then sent out to me, and I distribute them among the clerks.

Question. Have you read the report of the Secretary of the Treasury made to Congress on the 22d day of March of the present year?

Answer. Yes, I have.

Question. Did the Secretary consult you in making out that report?

Answer. No.

Question. Did he say anything to you in reference to that report before it was made?

Answer. No.

Question. Do you or do you not know that the letter from Mr. Stephenson referred to by Mr. Edwards has since been found in the Treasury Department?

Answer. No; I do not know any such thing.

Question. Have you heard that that letter has been found?

Answer. Never.

Question. Do you remember whether the Secretary of the Treasury received the St. Louis Enquirer in 1819?

Answer. I do not recollect. I have seen that paper several times in the Department. Papers are frequently sent to the Secretary which he has not subscribed for, and after a few numbers are sent and no subscription obtained they are sent no longer.

Question. When, according to your best recollection, did you first see that paper in the Department?

Answer. I do not recollect.

Question. Do you think it was several years past?

Answer. I have seen it within two years.

By Mr. Forsyth:

Question. Does all the official correspondence of the Secretary of the Treasury pass through your hands?

Answer. Yes.

Question. In order to distribute the different papers sent out to you by the Secretary is it not necessary that you should read them?

Answer. To read them all would occupy more time than I can spare, but on merely opening them I can immediately perceive whether they are from banks or Receivers of Public Moneys, or what is their general character.

Question. Who makes the endorsements on these letters?

Answer. If they require an immediate answer I usually draw the answer, and in that case I endorse them myself; but if they do not require immediate attention, or do not need any answer at all, I hand them over to a young man who assists me, and he makes the endorsement. The greater part of the letters received are of the description first mentioned. I do not draft all the answers, but most of the letters are of such a kind that there are precedents for the answer required.

Question. When calls are made upon the Secretary of the Treasury for papers does the direction usually pass through your hands?

Answer. Yes, it usually does. (The direction is generally endorsed on the back;) in some few cases it has been sent immediately by the Secretary to the person having charge of the papers.

Question. To which of the clerks go the letters from the Receivers of the Public Moneys?

Answer. They remain with me, unless where they contain inquiries for directions concerning the kinds of moneys to be received, and the place of deposit, in which case they are considered as pertaining to the duty of Mr. Dickins.

By Mr. Cook:

Question. Where and by whom were the copies of the voluminous documents laid before Congress the present session, in answer to a call for the correspondence of the Treasury with the western banks, made?

Answer. That is a question which I cannot answer very fully. I had no share in making out those copies. Mr. Dickins was engaged in superintending that business. A Mr. Elkins, a Mr. Philips, and a Mr. Washington were employed, and Mr. Laub, an extra clerk in the office.

Question. Was any part of the correspondence taken away from the Department to be copied?

Answer. I was told by Mr. Richards, who had the largest portion of the letters from banks to copy, that he took them with him to Connecticut. I also understood from Mr. Elkins that he took some of those assigned him to his lodgings. Those given to both these gentlemen were letters from banks to the Department. Those given to the extra clerks were records taken from the files of the office.

Question. At what time did this copying commence?

Answer. I think about the first of last July.

Question. At what time was it finished?

Answer. A few days before the report went in to Congress. It occupied some days to arrange so great a number of copies of letters, but as soon as that was done and the report made out, the whole was sent in. I understood that the arrangement intended was, that each letter should be followed by the answer to it. But I had no hand in the business from the commencement to the end of it.

EDWARD JONES.

CLEMENT SMITH sworn, at the request of Mr. Edwards:

I am President of the Farmers and Mechanics' Bank of Georgetown, and have been for about four years. The bank has not been, in that time, indebted to the United States, nor is there a credit now on the books to the United States.

C. SMITH.

OVERTON CARR sworn, at the request of Mr. Edwards:

I am Cashier of the Patriotic Bank, and have been since its establishment, in 1815. The bank had one deposit from the Treasury of $10,000, on the 13th of September, 1819. It was made at my request, in consequence of the pressure then existing in the concerns of the bank. It consisted of a draft on Salem, Massachusetts, for $5,000; Portsmouth, $2,000; Bristol, $1,000; Petersburg, $2,000. On the 11th of February, 1820, this loan was repaid by a deposit in the United States Branch Bank, in this city. Interest of six per cent. was paid on the deposit, and a loss was sustained of 1½ per cent. in converting these funds into cash, which was done through the agency of brokers. The banks drawn on were specie-paying banks, and their notes current in their own States, respectively. The loss arose merely from the rate of exchange. The bank has never, before or since, been indebted to the United States.

OVERTON CARR.

RICHARD SMITH sworn, at the request of Mr. Edwards:

I am Cashier of the Branch Bank of the United States in this city, and have been since its institution.

By Mr. Cook:

Question. In what manner was the deposit of $1,175 made by Colonel Reddick in that bank; and how was it credited to the United States?

Answer. To the best of my recollection, it was entered to the credit of the United States, part as cash and part as special deposit; perhaps $285 entered as special deposit, on paper of the Franklin Bank of Alexandria. The residue entered as cash. I have no memorandum with me to refer to; but presume the above to be the transaction referred to in the question.

RD. SMITH.

THOMAS SWANN sworn, at the request of Mr. Edwards:

Question. Please to state at what time the transfer of the effects of the Franklin Bank of Alexandria to the United States was made, for the purpose of securing certain loans made to it by the Treasury, and all the circumstances connected with such transfer.

Answer. I was applied to, as the Attorney of the United States for the District of Columbia, by the Secretary of the Treasury, some time in the summer or fall of 1821, to carry into effect an agreement which had been entered into between the Secretary of the Treasury and the Franklin Bank of Alexandria, in relation to a debt of about $48,000, due from the Franklin Bank to the United States. The agreement appeared to have been entered into on the 23d of August, 1821; and the bank bound themselves to transfer to William H. Crawford, and his successors in office, all the debts due to that bank, and all the real estate of every description belonging to the bank, and all the notes given by the stockholders of the bank on account of stock by them severally subscribed thereto. The real estate was to be disposed of on the most advantageous terms, and the whole amount of the moneys collected were to be placed in the Bank of Alexandria to the credit of the Treasurer of the United States.

The debts were to be collected by gradual instalments, excepting the stock debts, which were to be applied, in the first place, to the payment of the deposits and issues then due from the bank; and in the second place, to make up any deficiency that might be due to the United States. Schedules of the debts due to the bank were annexed to the agreement.

Very shortly after this application was made by the Secretary of the Treasury, I prepared a deed of assignment for the purpose of carrying this agreement into effect, and made various efforts in the course of the fall of that year to get it executed by the Board of Directors of the Franklin Bank, but without effect; objections and difficulties of one sort or other were constantly made, and an indisposition to execute the assignment, as I thought, manifested on the part of the Board. I had understood that the deposit had been originally made by the Secretary of the Treasury in that bank at the instance of General Thomson Mason and Mr. John T. Ricketts, who were then Directors of the bank, and if they had been alive at the time that I prepared the assignment I have no doubt that the assignment would have been promptly executed; but the death of these gentlemen, and of my brother, William T. Swann, who had acted as the President of the bank, produced, I am inclined to think, the delays which attended the final completion of this business. After making my efforts to get this paper executed, I was requested to send it to the Secretary of the Treasury, and I accordingly did so, and I believe that a correspondence took place between him and the bank upon the subject of the deed. It was returned to me about the month of May, 1822, and was finally executed by the Board of Directors of the bank some time afterwards, the precise period I do not now recollect. At the time it was executed, none of us, I believe, were aware that the charter of the bank had expired. The impression generally was, that a power had been reserved to it, in common with the other banks of the District, to wind up its affairs, and the time given was, I think, five years; but so it was, upon looking at the law, the Franklin Bank was omitted, and its charter at an end before the deed of assignment was finally executed.

When this information was obtained I was requested to turn my attention again to the original agreement, and to see whether the United States would be able to recover their moneys upon that paper. Upon considering that paper it seemed to me that the notes which [had] been negotiated in the bank while it was incorporated and endorsed in blank might be applied to the use of the United States, and I accordingly obtained possession of those notes and filled up the endorsements payable to the United States, and brought suits at law upon those notes in behalf of the United States, which suits are still mostly depending.

As to the stock notes, no measures have yet been taken upon them, nor did the agreement with the bank authorize any steps to be yet taken; but when it may be necessary to resort to them, it seemed to me that a Court of Chancery would compel the payment of them and give to the United States the same relief as if the assignments had been regularly made.

If the United States should be able to enforce the payment of those stock notes, I should entertain no doubt but that the money due to the United States may be obtained; but otherwise a considerable loss would be sustained.

THOS. SWANN.

DAVID ENGLISH sworn, at the request of Mr. Edwards:

I am Cashier of the Union Bank of Georgetown, and have been since its institution in 1809. That bank received one deposit in August, 1819, from the Treasury, of $25,000. The bank was under some fears on the subject of the resumption of specie payments, and application was made to the Treasury for aid and the loan was obtained, which was repaid in October following by deposits in the United States Bank or its branches. No other deposit has since been made by the Treasury in the Union Bank to my knowledge No interest was paid on the above loan.

D. ENGLISH, *Cashier.*

THOMAS DUNGAN sworn, at the request of Mr. Edwards:

I am a clerk in the Office of the Secretary of the Treasury, and have been about eight years.

Question. Have you heard of a letter said by Mr. Edwards to have been written by Mr. Stephenson, Receiver of Public Moneys at Edwardsville, to the Treasury, in 1819?

Answer. Not until lately, when it has been mentioned in the public papers. I never heard of it until after Mr. Edward's memorial was communicated to Congress.

Question. Was it after that memorial was presented to Congress that you first heard the subject spoken of?

Answer. I have answered that question.

Question. Have you heard anything of that letter having been found in the Treasury Department since that memorial was presented to Congress?

Answer. I have not.

Question. Do you know whether the St. Louis Enquirer was received at that Department in 1819?

Answer. I do not know.

Question. Did you see the report of the Secretary of the Treasury of the 22d of March, of the present year, previous to its communication to Congress? Or did you know anything of the subjects of its contents before it was communicated?

Answer. I did not see or copy any part of the report before it went to Congress; I had only a general

knowledge of its contents, such as everybody else had from the call to which it was an answer. My business in the office did not lead me to any special knowledge of that report.

THOMAS DUNGAN.

SAMUEL M. M'KEAN sworn, at the request of Mr. Edwards:

I am a clerk in the Office of the Secretary of the Treasury I never heard of the letter said to have been written by Mr. Stephenson, Receiver of Public Moneys at Edwardsville, to the Treasury Department, before the evening of the day in which Mr. Edwards' memorial was presented to Congress. I attend, among other things, to that part of the business of the office which relates to the remission of fines and forfeitures, and also to the issuing of commissions. I have never heard of that letter having been found by any one in the Treasury Department.

S. M. M'KEAN.

PETER G. WASHINGTON sworn, at the request of Mr. Edwards:

I am a clerk in the office of the Secretary of the Treasury, and have been since July 1, 1822. I copied a portion of the documents submitted to Congress the present session by the Treasury Department. I first heard of Mr. Stephenson's letter to the Treasury on the day after the memorial of Mr. Edwards was presented to Congress. I have never heard that that letter has been found in the Department since the presentation of that memorial. The letters addressed to the office generally, and among them those which contain the correspondence with the banks, are mostly deposited in the room in which I am employed, and are considered as placed more particularly under my charge, and I think that, had such a letter been found, I must have heard of it. The letters have always been under my charge since I went into the office, but every gentleman in the office has free access to them, as a matter of course, in the discharge of his official duty. My duty in relation to them consists in placing and keeping them on the proper files, and restoring them to their places when removed. The custom of the office, in relation to letters sent from it, is to preserve in the Department the draught of letters, and to send away the fair copy of that draught made by one of the clerks. The original draught is sometimes made by the Secretary himself, and, if it is sufficiently fair, the original itself is sometimes sent and a copy retained. These copies or draughts are filed, and usually recorded monthly. No directions were ever given me by the Secretary to search for the letter of Mr. Stephenson; as I before said, I never heard of that letter until Mr. Edwards' memorial was presented. The instructions of the Secretary were, that all the letters to and from banks should be communicated to Congress; in consequence of which, many letters were so communicated which I did not conceive to be embraced in the call of the House.

PETER G. WASHINGTON.

PETER G. WASHINGTON again called:

By Mr. Webster:

Question. Are you able to state at what time the copying of the correspondence with the banks commenced, by order of the Secretary of the Treasury, which was called for by a resolution of the House of Representatives of May 8, 1822, and which was communicated, with a letter of the Secretary, to the House, of March 22, 1824?

Answer. Soon after the adjournment of Congress in 1823; I think, in April.

By Mr. Cook:

Question. Look at the paper now shown to you. [Here Mr. Washington was shown a paper submitted to the committee by Mr. Edwards as the enclosure in the letter of the Secretary of the Treasury to the Cashier of the Bank of Edwardsville, dated November 1, 1819.] Do you know the handwriting?

Answer. I do.

Question. Will you state whose it is?

Answer. It is the handwriting of the late Edward Fox, formerly a clerk in the office of the Secretary of the Treasury.

Question. Do you know who copied the letter of the 1st of November, above referred to, for the purpose of being communicated to the House with the report of the Secretary of the 24th of March last?

Answer. I do; it was copied by myself.

Question. Did the original copy of the enclosure accompany the original letter when copied by you?

Answer. It did not. The enclosure was a letter to a Receiver; the letters called for were letters to and from banks.

Question. Do you or do you not know that the Secretary of the Treasury could have commanded the same means during the recess of Congress in 1822, for the purpose of preparing the documents to accompany the report made on March 22, 1824, as were employed during the succeeding year to prepare the same documents; and if so, do you know what reason prevented their employment?

Answer. The power of the Secretary of the Treasury on that subject must always be the same. In his report of February, 1823, he states why all the correspondence with the banks was not then communicated, and I know of no other reason than the one he assigned.

Question. Do you know of any reason to doubt the truth of the facts stated in that report as the cause for not sooner communicating the correspondence?

Answer. I do not.

By Mr. Forsyth:

Question. At what time did Mr. Crawford return from Georgia to Washington in that year?

Answer. Late in the fall.

PETER G. WASHINGTON.

ROBERT NEWELL sworn, at the request of Mr. Edwards:

I am a clerk in the office of the Secretary of the Treasury. I never heard of the letter of Mr. Stephenson to the Treasury until I read the memorial of Mr. Edwards to Congress. I have been in the office three years. I had charge of the letters in the apartment where Mr. Washington now is, for a time. I never saw such a letter as that said to have been written by Mr. Stephenson in the Department. It is now nearly two years since I left that room. I have heard nothing of such a letter being found in the Department since Mr. Edwards' memorial was presented to Congress. Nothing was ever said to me, either by Mr. Crawford or by any other person, respecting that letter, previous to Mr. Crawford's report of March 22, 1824.

R. NEWELL.

ASBURY DICKINS sworn, at the request of Mr. Edwards:

I am a clerk in the office of the Secretary of the Treasury. I do not recollect that I had any agency in the negotiation concerning the collection or securing of the loan to the Franklin Bank of Alexandria after the time at which the terms of the agreement were settled, which appears to have been on the 5th of December, 1821. I never heard anything, as I now recollect, of the letter said to have been written to the Treasury by Mr. Stephenson, of Edwardsville, previously to the Secretary's directing me to draw up the report of the twenty-second of March last. I wrote the report according to directions previously given me by the Secretary, and when it was completed I read it to him. Before receiving those directions I do not recollect to have heard Mr. Stephenson's letter spoken of by any one. At the time Mr. Edwards was examined last year before a committee of the House of Representatives I was not present. I may have afterwards read Mr. Edwards' deposition concerning that letter, but when I received the directions above alluded to I had forgotten everything in relation to it. I received Mr. Crawford's instructions to prepare the report a few days before the papers were ready which were to accompany it. He expressed impatience at the delay which had taken place, and urged me to use despatch myself and to hasten the other persons employed. The greater part of the correspondence of the Secretary with the banks has passed through my hands ever since I have been in the office, which has been since October, 1816. I had no instruction to search for the alleged letter of Mr. Stephenson until the time I received Mr. Crawford's instructions to draw up the report. He then directed me to have the search made. I made the search accordingly but did not find such a letter, nor have I since heard of its being found. I searched for it on the files of the office; the letters had been put away in bundles. I directed the messenger to bring me the bundles which contained the letters of the period alluded to. I searched all of those bundles and examined all the files of letters they contained. Those bundles were not in my charge, and I cannot say how long they had remained untouched. They are usually put away by the junior clerks. They may be said to be in the particular care of Mr. Jones, or rather of the messenger; they are put away in cases. The report, as I believe, bears date the same day it was sent to the House, which, I think, was also the same day on which the fair copy was written. I do not remember that I had any conversation with Mr. Crawford on the subject of that letter, between the time when I first received his instructions to draw up the report and the time when I read the draught of the report to him. He then inquired whether I had made the search directed, and I informed him that I had and of the result. Mr. Richards, as far as I recollect, returned the letters he took away to copy in October or November. When he returned I employed several persons in making further copies. At the time I had the first conversation with Mr. Crawford concerning the letter of Mr. Stephenson, he directed me to search the records for an answer to that letter; which I did accordingly, and found none.

ASBURY DICKINS.

THOMAS F. RIDDICK sworn, at the request of Mr. Edwards:

The Bank of Missouri had a capital of $250,000, of which sum $40,000 was placed in an Office of Discount and Deposit at St. Genevieve, which said office was entirely under the control of the principal bank in all respects; the Cashier and all the Directors and officers were appointed by the mother bank and removed at pleasure; their general operations were also directed by the principal bank at St. Louis. The office at St. Genevieve loaned money on personal security, but never on pledge of stock. Stockholders residing at St. Genevieve pledged their stock at St. Louis if they wished to borrow on that security; not more than 80 per cent. was allowed on such pledge, which was considered only as collateral security; those loans were always considered safe, and better than any personal security. I believe that this stock has never fallen below 80 per cent.

A large amount of public moneys had accumulated in bank prior to the 9th of August, 1819, but it consisted, for the most part, in notes of the various banks of the west which had been received by the Land Offices and could not be used by the Treasury in discharge of debts due by the Government. The Bank of Missouri, at its own expense and risk, (and for which they have not as yet been allowed any compensation) converted those funds to a large amount, say $600,000, into such funds as would pay the Treasurer's drafts at St. Louis, but the Government having no occasion to disburse any considerable amount at St. Louis (as the bank was informed) made a proposition to the bank to transfer its funds to the Bank of the United States and certain of its branches; and, as a compensation for this service, agreed that $150,000 should remain in bank as a permanent deposit, but which might, nevertheless, be drawn on when disbursements could be made at St. Louis; agreeing, also, that further compensation should be made if the deposit should not be found adequate for the service proposed to be rendered. This was accepted, in part, on the 9th of August, 1819, and a sum amounting to near $450,000, before and after that time, was paid to the Bank of the United States and branches, or funds worth four per cent. premium to the bank; the permanent deposit was frequently drawn on and reduced to an amount considerably below $150,000. The bank has been allowed no compensation as yet for this service beyond what the uncertain benefit of this deposit might have been worth to them, which, under the circumstances, ought to be estimated at a very small sum. Moreover, the Bank of Missouri had to encounter the hostility of nearly all the institutions of the west from whom the Bank of Missouri had to make demand for specie funds or such other funds as would satisfy the Treasurer's drafts, and also from gentlemen connected with those banks; this fact will be seen by a reference to the printed correspondence with banks. See letters from the President of the Bank of Kentucky to the Secretary of the Treasury, May 25, 1819, September 29, 1819; a letter from Hon. W. H. Crawford to the President of the Bank of Kentucky, July 30, 1819; also, letters from Hon. Ninian Edwards, a senator of the United States, May 10 and 12, 1819, directed to Thomas F. Riddick, one of the Directors of the Bank of Missouri; which said letters last named are filed with the Committee of Ways and Means, in support of a petition presented by said Thomas F. Riddick, as agent for the bank.

It will also be seen by a reference to the several agreements made by the bank with the Treasury Department, and the general correspondence, also the original certificates of deposit, that the Bank of Missouri never became bound until August 9, 1819, to pay over to the Treasury any other or better funds than such as they should receive from the Land Offices, not having it in their power before the said 9th of August to direct what kind of paper should be received in payment for lands; this was before that date regulated by a list furnished the different Receivers by the Treasury Department, and whether at par or not was received from them by the Bank of Missouri, and certificates of deposit issued by the Cashier, stating the amount received in par funds and the amount received in such paper as had been authorized by the Treasury Department. The bank, therefore, clearly had a right to pay over such funds

as was received by them; and the Government in common justice is bound to make compensation for the risk and loss incurred by the bank in converting those funds into such other funds as could be used by the Treasury in payment of demands against them.

Whenever these fair demands of the bank shall be liquidated and settled, the amount that will be then found due the United States will be much lessened, and the amount that has been transferred by the bank ample and greatly more than sufficient to satisfy every cent justly due by the bank to the United States; the amount that now stands charged on the books of the Treasury is the nominal amount of all the moneys of every description paid into the bank by the Land Offices without any deduction having been made for services rendered and for risk and loss in exchange.

It will also be seen by reference to the reports of the bank and the report of the committee of the Missouri Legislature that the Bank of Missouri did, at all times, conduct its operations with great care and circumspection, never having an average discount, including notes on pledges of stock, (with the exception of the deposit of $150,000,) greater than the capital stock, and never having its paper signed for circulation to a greater amount than $204,938 29, of which sum (if the books of the bank were within my reach) I am satisfied it would be found that the average amount in circulation, from the completion of the payment of the capital stock to the day of suspension, did not exceed $80,000; the greatest amount that appears ever to have been in circulation was $153,899 50, of which sum $25,000, or near that amount, was specially deposited in the Branch Bank of the United States at Lexington, and belonged to the Bank of Missouri; at the time the bank suspended payment only $86,000, or thereabouts, was in circulation.

The suspension in August, 1821, cannot, therefore, be attributed either to excessive loans or to an excessive issue of the paper of the bank, but to the general situation of the western country, which rendered it impossible for the bank to collect from its debtors with sufficient promptness to meet the demand for specie created by the pressure that existed at that time, and to the circumstance of this bank being almost the only one who continued to pay specie on demand in the western country.

By Mr. Cook:

Question. Were you President of the Bank of Missouri in 1821?

Answer. I was.

Question. Do you believe that the account and monthly returns made by that bank were correct, just, and true?

Answer. I believe they were, and that the statements made by myself and forwarded to Mr. Crawford, under date of June 30, 1821, were also just and true.

Question. From what Land Office were the largest deposits made in the Bank of Missouri between July 1, 1818, and August 9, 1819?

Answer. From the Land Office at Franklin.

Question. When did General Smith make his first deposit?

Answer. I believe on the 7th of December, 1818?

Question. How much larger do you suppose those deposits were than those from any other office?

Answer. Something more than twice the amount from the office at St. Louis.

Question. What was the amount of General Smith's deposit between the aforesaid periods?

Answer. I believe they amounted to $460,966 76; this I take from a memorandum in my possession.

Question. Were any of the notes received from him refused to be received as cash, and were they specially entered; if so, state the circumstances, and whether General Smith was apprised thereof?

Answer. General Smith very seldom made his deposits in person, his office being near two hundred miles from the bank; they were generally placed in bank by some person in whom the General had confidence, travelling to St. Louis or to the eastward, or by boats trading on the Missouri river. I do not remember that the bank ever had any difficulty with General Smith or any other person about his deposits. I believe they were always made in the same funds which he received for lands, and certificates were issued to him by the Cashier, stating the kind of funds deposited, which certificates were no doubt forwarded by him to the Treasury Department as vouchers.

Question. What amount of internal taxes were deposited, much or little?

Answer. I do not remember of any deposits being made of that description.

By Mr. Forsyth:

Question. When were the deposits of the Tennessee paper made by the Bank of Missouri at Louisville?

Answer. I believe in May, 1820, having promised Mr. Crawford to have it forwarded as soon as I arrived at St. Louis, which was done by a special agent. I was afterwards informed that the agent of the Nashville Bank received the amount of Nashville Bank paper, but that the agent of the Tennessee Bank had left Louisville a short time before the arrival of the special agent of the Missouri Bank at Louisville and deposited it in the Branch Bank of the United States.

Thomas F. Riddick states that while a Director of the bank he had access at all times to the books and papers of the bank, being nominated by the President to act in his place *pro tem.* when he was absent at his farm, or was holding Indian treaties, or otherwise unable to attend; that he counted the Tennessee and other paper transferred to the Treasury before the proposition of the 9th August, 1819, was made, and that he took with him when he left St. Louis for Washington City in December, 1819, a considerable part of the funds intended to be so transferred, and made a deposit at Chilicothe and in the Branch Bank of the United States at Washington, which deposits made a part of the charge against him as agent of the bank, as contained in the monthly returns made to the Treasury in the months of January and February, 1820; also that what I have stated before the committee, of my own knowledge, is true, and what I have stated as matter of opinion I believe to be true.

By Mr. Cook:

Question. When you discounted notes for individuals in what kind of money did you advance the amount of such notes?

Answer. Those discounts were usually left in deposit and drawn for in small sums at different times; they were then paid, generally, in notes of the Bank of Missouri, or in such other funds as the bank had at the time, or as the party demanded.

Question. Did not the amount of discounts by the Bank of Missouri always very greatly exceed the amount of its notes in circulation?

Answer. It is my impression that it always greatly exceeded that amount.

Question. Did not so much of the money advanced for discounts as exceeded the amount of the bank's own paper consist of moneys deposited in it by the Government?

Answer. It consisted in part of such moneys, but not wholly, because some part of those moneys were in notes that the bank could not use.

Question. Did the bank ever refuse to receive deposits made by General Smith as cash?

Answer. So much of the deposit as was in cash was received as cash, so much of it as consisted of bills was receipted for as such, but the whole amount was credited together without distinction.

Question. Did you, in receiving deposits from the Land Offices, ever keep a separate account of paper and of cash?

Answer. A memorandum of the sort of funds received was kept by the Cashier, but it did not go into the books of the bank. But in private accounts with individuals a separate account was in some instances kept for cash and for notes, by inserting in the ledger, opposite to the sums paid, the words "cash" or "foreign notes," as the case might be. When deposits were made on account of the United States, a certificate was issued by the Cashier, stating whether the deposit had been made in cash, or in such notes as the Land Offices were directed to receive.

Question. Was not the principal part of the funds deposited by Government in the Bank of Missouri transferred to the Branch Bank of the United States at Louisville, and to other banks in Kentucky?

Answer. There was no transfer made to any other bank in Kentucky but the bank at Louisville. The transfers made by the bank will appear in the communication of the Treasurer, No. 2, dated March 1, 1823.

Question. Were not the funds which you say were worth four per cent. premium, and paid over by the bank to Government, derived from the Government deposits?

Answer. Some part of them might have been; the greater part was by the purchase of bills on the Government sent to the Bank of the United States at Philadelphia, and to the Branch Bank of the United States at Washington City, for collection on the part of the bank.

Question. Were not these bills paid for in the funds that had been deposited in the bank by the Government?

Answer. They were paid for out of the general funds of the bank.

Question. Did such general fund embrace the public deposits?

Answer. There was no distinct account kept between the public funds and the general funds of the bank.

Question. Was any premium paid by the bank on these Government bills in their purchase; and if so, on how many and to what amount?

Answer. A premium was frequently paid by the bank upon such purchase; I cannot say, without a reference to the books of the bank, to what amount; a premium of two per cent. has in some cases been paid, but it varied from par to one and a half and two per cent. When the bank sold their own bills on the Bank of the United States it sold them at four per cent. premium.

Question. By what means did the Bank of Missouri acquire funds in the Bank of the United States on which it could draw bills?

Answer. By collections made in the Bank of the United States for and on account of the Bank of Missouri, and, perhaps, in some instances, by deposits made there by individuals to the credit of the Bank of Missouri.

Question. What description of debts were they which were collected by the Bank of the United States for the Bank of Missouri?

Answer. A part of them were bills drawn by individuals, and a part of them were bills drawn by persons authorized to draw on the Secretary of the Treasury for the expenditure of public moneys; much the greater part, I believe, however, were bills drawn by individuals.

Question. You stated that the Government funds in the Bank of Missouri, at the time it suspended cash payments, consisted of bills which could not be converted into cash, or such suspension would not have happened. I wish you now to state what amount of bills deposited on account of the Government was in the Bank of Missouri at the time the suspension of cash payments took place?

Answer. I was not correctly understood if it was supposed that I said that the Government funds in bank at the time of the suspension consisted of bills. Although a credit then stood on the books of the bank to the United States, the money corresponding with that credit was not actually in the bank. The amount due the Government, as appeared on the books of the bank, was very near the amount allowed as a permanent deposit, which was payable six months after the bank ceased to be employed as an office of public deposit.

Question. What sum did then remain in bank of bills which had been entered to the credit of the United States?

Answer. A very small amount—perhaps about $5,000.

Question. When the arrangement was made with the Bank of Missouri under which it was to retain a permanent deposit, what was the amount first understood it should so retain?

Answer. $150,000.

Question. Was there not an arrangement made with the Secretary of the Treasury, by letters of August and September, 1819, by which the same moneys were to have been received by the Government (or a considerable portion of them) as were received under the subsequent arrangement of March, 1820? And did not the bank fail to comply with the first arrangement alluded to?

Answer. The letter of the bank of August 9, 1819, and the arrangement made by me in March, 1820, will answer that question. Whatever paper, under the first arrangement, was not transferred, the bank, of course, was accountable for in cash.

Question. Was not a part of the same paper which was to have been transferred under the first arrangement afterwards received under the second in a depreciated state?

Answer. No. I believe that all the paper transferred to the Government was of the same value at the time of the transfer as it was at the time it was agreed to be transferred by letter of the 9th of August.

Question. Was not a considerable part of the paper transferred under the arrangement contained in the letter of March 20, 1820, greatly below par?

Answer. It was.

Question. What amount of it, as nearly as you can recollect, was below par?

Answer. Something more than $100,000.

Question. Did the Bank of Missouri ever receive an answer from the Secretary of the Treasury to the following clause in a letter signed by Aug. Chouteau, President, and dated August 9, 1819, viz:

"As to the Bank of Edwardsville, the only one near us, we cannot give it our confidence. Their paper is received with distrust even in their own neighborhood, and passed from hand to hand as soon as

possible. Owing to the intimate connexion which it had with the Bank of St. Louis, which cannot pay its debts, and has entirely discontinued business, the capital stock of that bank has been taken, for the most part, and is now owned by five or six individuals, some of them living out of the State, and the direction secured to such persons as they may choose to appoint. There are other objections, which we forbear to mention."

Answer. I never saw any answer to this clause, and believe that none was ever received by the bank.

Question. Was the opinion here expressed by the Bank of Missouri concerning the Bank of Edwardsville continued to be entertained by the former for any length of time after the date of that letter, and how long?

Answer. I cannot positively say as to any other person but myself; but my impressions were changed after I understood from common report that the Bank of Edwardsville had determined to forfeit the stock of those persons who should not pay the requisitions of the bank. I understood that General Payne, of Kentucky, and others, were stockholders to a large amount, and I believed that they would fail to pay for the stock subscribed if demanded in cash. This, I think, was my impression at the time; but it was derived merely from report then prevailing.

THOS. F. RIDDICK.

Exhibit of the amount, &c., deposited in the Bank of Missouri by the Receivers of the Land Offices at Kaskaskia, Franklin, St. Louis, and Edwardsville, as contained in twenty-six certificates of deposit, enclosed in a communication from the Secretary of the Treasury, of June 8, 1824, to the committee appointed on the address of N. Edwards.

Land Offices.	Date of the certificates of deposit.	DEPOSITED.		Amount of each deposit.
		In the notes of banks designated by the Secretary of the Treasury.	In specie in United States Bank notes, and in the notes of the Bank of Missouri.	
Kaskaskia	September 4, 1818	$20,243 00	$4,236 21	$24,479 21
	October 3, 1818	9,887 00	2,698 81	12,585 81
	November 23, 1818	9,990 00	6,010 45	16,000 45
	December 1, 1818	6,139 00	861 00	7,000 00
	February 5, 1819	8,129 00	3,611 00	11,740 00
Franklin	December 7, 1818	50,446 00	7,078 87	57,524 87
	January 14, 1819	38,322 00	5,245 62	43,567 62
	January 20, 1819	2,776 00	70	2,776 70
	February 6, 1819	28,479 00	1,775 19	30,254 19
	March 22, 1819	14,258 00	86	14,258 86
	March 24, 1819	73,924 00	27,078 00	101,002 00
	March 24, 1819	37,235 00	20,800 00	58,035 00
	April 29, 1819	16,667 00	209 04	16,876 04
	May 25, 1819	42,834 00	28,734 30	71,568 30
	June 19, 1819	18,670 00	44,353 02	63,023 02
	June 22, 1819	.....	2,080 16	2,080 16
St. Louis	October 6, 1818	23,315 00	2,309 04	25,624 04
	November 3, 1818	10,225 00	1,775 00	12,000 00
	December 2, 1818	7,802 00	199 00	8,001 00
	December 17, 1818	15,500 00	328 43	15,828 43
	February 5, 1819	9,825 00	.....	9,825 00
	February 26, 1819	33,916 00	810 00	34,726 00
	March 30, 1819	23,464 00	1,415 00	24,879 00
	April 30, 1818	40,364 00	5,758 59	46,122 59
Edwardsville	September 26, 1818	7,080 00	1,135 00	8,215 00
	October 29, 1818	4,000 00	.....	4,000 00
		553,490 00	168,503 29	721,993 29

JAMES L. ANTHONY sworn, at the request of Mr. Edwards:

I am a clerk in the office of the Secretary of the Treasury. I first heard of Mr. Stephenson's alleged letter to the Department since Mr. Edwards' memorial was presented to Congress. I have at all times free access to the room in which the bank letters are kept, and have had occasionally to go there to consult those letters with respect to deposits by individuals in payment of debts to the Government. I was not consulted previously to the report made by the Treasury to Congress on the subject of its correspondence with the banks as to my knowledge of the receipt of the alleged letter from Mr. Stephenson. I have not heard that that letter has been found in the Department since Mr. Edwards' memorial was presented; nor have I ever heard from any person in the Department, or in any way connected with it, or from any other person, that such a letter ever was there, or that the Secretary of the Treasury had at any time seen it.

J. L. ANTHONY.

JOHN FORSYTH, of the House of Representatives, sworn, at the request of Mr. Edwards:

I first heard of the alleged letter of Mr. Stephenson to the Treasury after Mr. Edwards' memorial was presented to Congress. A day or two after Mr. Crawford's report came into Congress I read that report, but had no conversation with any person respecting Mr. Stephenson's letter until afterwards. I never have heard from the Secretary of the Treasury, from any person connected with the Treasury Department, or from any member of Congress, that such a letter has been found. I was shown by a member of the

House of Representatives a letter from a gentleman in Richmond, in which the writer stated that a passenger on board the steamboat from Washington down the river had said that Mr. Cook, a member of Congress from Illinois, had Mr. Crawford's answer to the letter of Mr. Stephenson ready to produce; on which I called upon the Secretary of the Treasury, and mentioned to him what I had heard. He replied, "it was possible, but it scarcely could be so."

JOHN FORSYTH.

JONATHAN JENNINGS, of the House of Representatives, sworn, at the request of Mr. Edwards:

By Mr. Cook:

Question. In the report made by the Secretary of the Treasury to Congress, February 14, 1822, he states that "for the public money on deposit in the Bank of Vincennes at the time of its failure collateral security has been obtained." I wish you to state your knowledge of the nature of that security.

Answer. The collateral security consisted of assignments of certain bonds given to the Bank of Vincennes in behalf of the State of Indiana, and a note of a Mr. Piatt and his endorsers, as also a transfer, in trust for the use of the United States, of certain real property. The value of the collateral security, when given, I should have estimated, provided there had been no substantial objections to the character and circumstances under which the assignments and transfer were made, as being worth a sum not to exceed $80,000; the greater part of which, however, since the assignments and transfer, owing to various causes, has become unavailable to the United States, and, in my opinion, the residue will not yield more than twenty thousand dollars.

Question. Do you know of any steps taken since the arrangement of 1821 to get security for this debt?

Answer. I know of none except what was obtained through General Noble, at Brookville, Indiana, in the year 1822, of the value of which I am unacquainted.

By Mr. Floyd:

Question. Had you any agency in procuring the Bank of Vincennes to be made a depository of public moneys?

Answer. Among others I recommended that measure. The bank then appeared from its quarterly returns, submitted to me as Governor of the State, to be entirely solvent. Those returns contained only the general accounts of the bank; nor was the institution required by any provision of its charter to submit any list of its debtors, and the amount owing by each, to any State authority, which it uniformly refused to do when applied to for that purpose.

Question. When the bank thus refused, and you were Governor, did you communicate that refusal to the Secretary of the Treasury, or did you at any time express to him any doubts or suspicions touching its solvency?

Answer. I never entertained any doubt of the solvency or integrity of the Bank of Vincennes until late in the year 1820, and the records of the State Government will show that, in my communications to the Legislature, I did not recommend an examination into the situation of the bank until December, 1820; prior to which time it will appear, however, from the communications of the Secretary of the Treasury to the bank, that the latter had committed "a breach of its engagement" with the former, in failing to pay drafts drawn by the Treasurer as early as the 19th of October, 18th of November, and 28th of December, 1819, and 10th of March, 1820, of which failure to pay those drafts I have no recollection of having had any information until the session of Congress before the last. I was informed, however, of one small draft, drawn on the bank by the Treasury, having been dishonored during the winter of 1820-'21, shortly before I personally examined said bank. Upon this examination I discovered the bank had not two hundred dollars of available funds, and that a draft drawn upon it for moneys, in favor of the Pension Agent, for the Indiana roll, had been diverted from its legitimate object, to the prejudice of the Government. I advised the Secretary of War of the circumstances. I made no communication to the Secretary of the Treasury when the bank declined giving a list of its debtors and the amount owing by each. The bank was not bound to give such list, nor was it required by me only in compliance with resolutions of the Legislature, nor was it incumbent on me, or necessary, to detail to the Treasury Department such refusal on the part of the bank, and the reasons offered by the bank as inducing a refusal on its part to give publicity to such list, inasmuch as the Secretary of the Treasury made the rendition of such list by the bank, quarter-yearly to himself, a condition upon which deposits were to be made in the Bank of Vincennes, and which was acceded to by the latter.

JONATHAN JENNINGS.

LANGDON CHEVES sworn, at the request of Mr. Edwards:

I became President of the Bank of the United States on March 6, 1819, and continued till the beginning of January, 1823. I know but very little concerning the liability of local banks to the Government of the United States. My duties in the United States Bank consisted wholly of superintendence; I could not concern myself with the details of its business. I considered the liability of local banks to the Government as a matter external to the business of the United States Bank. The chief of what I do know on that subject is derived from a letter from the Cashier of the Bank of Edwardsville to the Cashier of the Branch Bank of the United States at Louisville, dated May 2, 1820, a copy of which I now produce. [Here Mr. Cheves read the letter.]

Question. When the Treasury of the United States gave drafts to the Bank of the United States on any of the local banks, did the Bank of the United States feel itself bound to receive in payment of such drafts anything else than its own paper or the legal currency of the country?

Answer. The Bank of the United States did not feel itself legally bound to receive anything but its own paper and the legal currency of the country; but it was in the habit, with a view of being useful to the Government and the country, of receiving almost anything that it could convert safely and conveniently into cash.

Question. The rule of the United States Bank in receiving deposits is, that when a deposit is made generally, the bank is liable for the amount of such deposit in cash, is it not?

Answer. That is the general rule, to which I recollect but one exception, which was under a particular arrangement in respect to certain western banks, by which the bank received deposits from Receivers of Public Moneys in current bills of these banks, and credited them as cash on the condition that, if not duly paid, they should again be charged to the Government.

Question. This exception grew out of an arrangement which took place after you entered into the superintendency of the United States Bank, did it not?

Answer. Yes.

By Mr. Forsyth:

Question. Do you know what is the per centage of the loss of the United States Bank on their debts in the western States?

Answer. I cannot state with accuracy. It exceeded ten per cent., and amounted, perhaps, to fifteen.

Question. As President of the Bank, you had, of course, constant intercourse with the Secretary of the Treasury. Can you testify as to the zeal, integrity, and ability with which that part of his duty which relates to the collection of the public moneys was performed, so far as it came under your observation?

Answer. I had much and anxious intercourse with the Secretary of the Treasury, personally and by letter, in relation to the currency of the country and the collection of the public debts, as well in the Atlantic as the western States. It was a crisis of unexampled difficulty. The great object was to restore and preserve a sound currency, generally, through the Union. As it regarded the Atlantic portions of the Union, it appeared to my judgment to involve the soundness of the currency; but as it regarded the western States it seemed to me to involve the existence of any currency at all. I understood distinctly that it was the object of the Secretary of the Treasury, in the western States, to prevent its sudden and total prostration. In my opinion the Secretary of the Treasury displayed much ability, great zeal and industry, perfect integrity, and commanded as much success as was practicable under the circumstances of the times.

By Mr. Cook:

Question. In expressing this opinion, do you do it with a full knowledge of the connexion between the Treasury Department and the western banks in which the public moneys were deposited, and of the manner in which those banks fulfilled their engagements with the Treasury?

Answer. I do not do it with a full knowledge of these circumstances, but I do it with a great deal of knowledge of the subject. If this question be intended to refer to my answers to previous questions concerning the arrangements between the western banks and the Government, it is necessary to state that I understood those questions and answers to refer to the details which governed the transactions of those banks with the Government, of which I am ignorant; but the answer which I have just given refers to the general conduct and the success of the measures of the Treasury; and I know them from my correspondence and intercourse with the Secretary, and from the operations of the Bank of the United States, through which large sums of money were collected for the use of the Government in the western States.

LANGDON CHEVES.

Hon. NINIAN EDWARDS sworn, by order of the committee:

By Mr. Livingston:

Question. You stated in an examination before a former committee, in your answer to the 8th interrogatory, that you had prevailed upon Colonel Stephenson to write a letter to the Secretary of the Treasury, relative to the propriety of continuing deposits of public money in the Bank of Edwardsville, and that you saw him write the letter and enclose a publication made by you therein. The committee wish to know whether you read that letter immediately after it was written, and, more particularly than is stated in that deposition, what passed between yourself and Colonel Stephenson on that occasion?

Answer. The circumstances under which it was written were these: Colonel Stephenson was at that time the Receiver of Public Moneys, and also the President of the bank. He was very unwilling that I should withdraw from the bank, and supposed that my doing so would be likely to impair its credit and increase the responsibility upon him for the deposits in it. I was myself glad of the opportunity of circumstances so favorable to my advising him, with success, to write the letter to the Secretary, and he was very easily prevailed on to do so, and applied to me to write such a letter for him as I thought he ought to write to the Secretary, and I accordingly wrote the draught of such letter, went to his office, remained there until he had copied it, and afterwards compared the copy made by him with the draught. At the same time that he wrote the letter, he enclosed, to be sent with it, as I believe was his intention, a printed copy of my publication announcing my intention to withdraw from the Bank of Edwardsville. I have no doubt that he sent the letter, because, from the conversation I had with him, it appeared to be his desire to send it, so far as I could discover, and his subsequent conversation left no doubt on my mind that he did send it. I have no recollection of having seen the original draught above mentioned from the time it was copied by Colonel Stephenson until the time of my late return to Edwardsville. It was then shown to me by Thomas Lippincot, who was employed in doing business in the Land Office, and who took it, in my presence, from among the files of that office. The copy now presented was made out, I think, by himself, and is either sworn or affirmed to as a true one. Mr. Lippincot is a gentleman of fair and respectable character, and, as I understand and believe, was secretary or clerk to one branch of the last Legislature of Illinois. Although I cannot swear that this is a literal copy of the original draught, I know it to be substantially correct, nor have I the least doubt of its being literally so. Upon the original draught, as found on the files of the office, was an endorsement in the handwriting of Mr. Stephenson, the words of which were, as far as I recollect, the following: "*Copy to the Treasury Department, October*, 1819," or words to that effect. An additional reason which induces me to believe that the letter was sent is, that the said Mr. Lippincot also showed me the copy of another letter, which he took from the files of the office, which was in the handwriting of Colonel Stephenson, the late Receiver, and purported to be a letter from the said Receiver to Mr. Crawford, dated, I think, the 22d October, 1819, which, from the subject of it, appears to refer to the before described letter.

By Mr. Forsyth:

Question. Was there any part of the original draught of the letter from Mr. Stevenson of October 12, 1819, underscored?

Answer. I do not recollect that there was. I perceive that there is an underscoring in a part of the copy now presented, which may have been done in consequence of the object for which this copy was taken, which originally was not that it might be sworn to, but that it might be published. It was sworn to subsequently to the arrival of the summons from this committee to myself.

Question. Was that underscoring made by you, or at your request?

Answer. I do not think it was made by me, and I do not remember that it was made at my request.

I do suppose it was made by the gentleman who took the copy, and that it was done by him in consequence of his knowledge of my object in searching for the letter.

Question. You say that you perceive a part of the copy is underscored. Is this the first time you have noticed the circumstance?

Answer. I do not recollect noticing it heretofore; but think it is highly probable that I did, as a copy was intended for publication, and this is a point to which I should naturally have wished to call the public attention, and of which wish the gentleman who made the copy was well apprised.

Question. Your belief is that this underscoring was done before the affidavit was attached to the copy?

Answer. Such is my belief; I have no doubt of it.

Question. This copy has been already published. Have you seen the publication of it in one of the public newspapers of this city?

Answer. I have.

Question. Was the copy for that publication furnished by you?

Answer. I submit to the committee whether that is a proper question.

[Mr. Forsyth here stated that he had a particular reason for making the inquiry; the letter as published contains a part in italics, which corresponds to the part underscored in the copy now presented; and he wished to ask whether the types of the publication were set from this copy?]

Answer. I have no objection to answer, provided the committee think it a proper question. This copy is that from which I suppose the publication was made, as it was furnished by myself for that purpose.

Question. How long was it out of your hands?

Answer. Not more than a day or two, as well as I can recollect.

Question. Was it sent to the editors of the paper in which it was published, or was it delivered personally?

Answer. I do not recollect which; my impression is, that I delivered it to some person to take it to the printers; probably Mr. Cook. Whoever took it, I consider the act as equivalent to a personal delivery of it by myself.

Question. Did you search, or cause search to be made, in the office of the Receiver at Edwardsville, for the answer of the Treasury Department to the letter of which you now present a copy?

Answer. I went to the office for the special purpose of endeavoring to ascertain if there was not a letter in it from Mr. Crawford to the late Receiver, directing him to continue the deposits in the Bank of Edwardsville.

Question. Did you find the answer to the letter of which you now present a copy?

Answer. I found a letter from Mr. Crawford of the 6th of August, 1819, I think; another of the 1st of November, same year; and one of April, (probably the 20th,) 1820. The second of these, viz: that of the 1st of November, it is my opinion, was written in consequence of the letter of the Receiver of October 12, 1819.

Question. You state in your examination before the committee of the last Congress that Colonel Stephenson informed you, after he had written that letter, that he received a letter from the Secretary of the Treasury, directing him to continue the deposits in the Bank of Edwardsville. In your letter to the Secretary of the 9th February, 1822, you say that he (meaning Mr. Stephenson) informed you that that letter had been answered. I wish to know exactly what the declaration made to you by Mr. Stephenson was; whether he said that he had received an answer to the letter, or whether he said that he had received a letter directing him to continue the deposits in the Edwardsville Bank?

Answer. The letter of the 12th October was written previously to my coming on to Congress. On my return from Congress, after the session succeeding the date of this letter, I asked the Receiver what answer Mr. Crawford had given to that letter? He told me either that he had received a letter from Mr. Crawford, directing him to continue the deposits, or that Mr. Crawford had written to him, directing him to do so; from which I understood him that he had received an answer from Mr. Crawford. I am positive he told me that he had received a letter from Mr. Crawford, directing him to continue the deposits; but whether he alluded to the letter of the 1st November, 1819, or to that of the 20th April, 1820, or to any other letter in particular, I do not know; for I do not recollect to have seen either of these letters from Mr. Crawford until my late return to Edwardsville.

Question. Did not you consider that letter, which you draughted for Mr. Stephenson, as a letter from the Receiver of Public Moneys to the Secretary of the Treasury?

Answer. It was certainly a letter from the Receiver of Public Moneys; but he was at the same time President of the Bank of Edwardsville. I perceive from the copy it is dated at the "Receiver's Office;" I know that the Receiver's letter was written there from the draught alluded to.

Question. You state that you returned from Congress in the spring of 1819, and found the Bank of Edwardsville under great pressure. I wish to know whether you apprised the Secretary of the Treasury that such was the fact, or advised the Receiver of Public Moneys to withhold deposits in that bank on account of it?

Answer. I do not recollect that I did write directly to the Secretary myself, but I am under an impression that the President of the bank did write him a letter, the object of which was to induce him to forbear drawing upon the bank while it was under difficulty. I made a communication to Colonel Johnson during that summer, whose brother-in-law held more stock in the bank than any other person, of the difficulties with which the bank was then struggling, and with a view that he should, and the expectation that he would, communicate the same to Mr. Crawford. I am induced to believe that he did so from a letter from Mr. Crawford to Colonel Johnson of the 15th July, 1819, which I now submit to the committee, and which acknowledges the receipt of a communication from me to Colonel Johnson upon the subject alluded to. Nothing of this, however, was done with a view to show Mr. Crawford the danger to Government of continuing the deposits in that bank, but rather to induce him not to draw upon it at that particular time.

The difficulties of the bank I considered, at that time, but temporary; I thought it could be conducted through them, and did not feel myself at liberty to withdraw from it until this had been done; which, finally, was effected, as I conceive, in a great measure, by my own diligent management of, and my assistance to the bank.

I do not recollect that I did, particularly, advise the Receiver of Public Moneys to withhold deposits in the Edwardsville Bank at that time, nor until after I had made my publication in the St. Louis Enquirer.

Question. After your publication, and when you considered the bank as out of danger, you then advised the Receiver to withhold deposits?

Answer. Yes. My object, in that publication, was to free myself from all responsibility for the bank; to state what I believed to be the real truth concerning it, and to leave the public and the Secretary to judge for themselves how far they could confide in it without any responsibility on my part.

Question. You state that you enclosed a copy of this publication to Mr. Crawford. Was it accompanied with anything written to him, or simply covered with an envelope and directed to him?

Answer. I think it was simply enclosed and directed to him; and that nothing was written but the direction.

Question. Did you not write, at Mrs. Stephenson's request, a letter purporting to be from her to the Secretary of the Treasury, and dated September 18, 1819?

Answer. I submit to the committee whether this is a proper question. I am perfectly willing to answer it if they so decide, and I am also willing to waive the objection.

[The committee having decided that the question was a proper one.]

Answer. I did write a letter for Mrs. Stephenson, which I believe she copied, signed, and, I have no doubt, sent in reply to a letter from Mr. Crawford to Colonel Stephenson, which was received during his absence on a journey to Kentucky; and the original draught, which was written by myself, I have lately seen on the files of the Receiver's office at Edwardsville.

Question. Do you recollect whether Mr. Stephenson was in Edwardsville at the time your publication in the Enquirer appeared?

Answer. I do not.

Question. After your publication, and before the writing of this letter of Mr. Stephenson's, which you allege to have been written, you knew that complaints had been made, on the part of the Treasury, of his withholding deposits of public moneys in his hands?

Answer. I have no knowledge of having seen or heard anything on that subject, saving the letter which arrived at Edwardsville, directed to Colonel Stephenson, during his absence.

Question. Do you, or not, know that before or about the time of this transaction, in the spring, summer, or fall of 1819, Colonel Stephenson had loaned large sums of money to different individuals?

Answer. I do not recollect of knowing or hearing of any such loans by him. A list, I understood, was found after his death of moneys loaned; but this was subsequent to the time mentioned in the question, nor do I remember of hearing the name of more than one individual to whom it was then ascertained he had loaned money.

Question. You insinuate in your memorial to Congress that there was a letter written by Mr. Crawford to the Receiver at Edwardsville, which was, in reality, an answer to the letter alleged by you to have been written by Mr. Stephenson, but which was so contrived as to appear not to be such an answer; can you assign any conceivable motive which could lead to such a course, on the part of Mr. Crawford, at that time?

Answer. Mr. Crawford, as I believe, had received much information against the bank at Edwardsville, some of which appears in the documents, and particularly the letter of the President of the Bank of Missouri, dated, I think, August 9, 1819. This was naturally calculated to excite his fears for the safety of the deposits; my withdrawal from the bank was calculated to confirm those fears; and I think it highly probable that he might not have been willing to disclose any circumstance which was calculated to increase his responsibility for continuing those deposits in that bank; and I believe those deposits were continued there more through the influence of General Payne and his connexions than from that of any other persons.

Question. I understand you, then, to say that Mr. Crawford, at that time, anticipated the failure of that bank, and sought to provide a screen from the responsibility of having continued the public deposits there?

Answer. My opinion is, that he did receive my publication and the Receiver's letter, and that he has withheld them, and I have already assigned the motive which I supposed might have governed him in doing so; but whether that resulted from an actual anticipation of the failure of the bank, or from an apprehension only that it might fail, I do not undertake to decide.

Question. You say that you determined to sustain that bank, and you lay great stress on the circumstance of your withdrawal from it; will you state how you were enabled to sustain it?

Answer. I endeavored to sustain it by my influence, by my own funds, and by my personal attention to it.

Question. Did you make any deposit about that time with a view to sustain it; and if so, to what amount?

Answer. I aided it by advancing my own money or bills; but cannot say to what amount. I held myself ready to give it further assistance if it had required it.

Question. When you stated that you did not see the draught of the Receiver's letter until "your late return to Edwardsville," did you mean your return in April or May last?

Answer. I did.

Question. Did you see that draught after it was copied by the Receiver and examined, and previously to its being taken from the files by Mr. Lippincott?

Answer. Not that I recollect.

Question. Was a letter-book kept in the office of the Receiver at Edwardsville?

Answer. I believe there is.

Question. Is this letter from the Receiver copied in that book?

Answer. I think that in the letter-book I saw that letter does not appear. There are also other letters, and one or more, I think, from Mr. Crawford, which are on the files in the office, which are not recorded in the book I examined; or if they were, I did not see them.

Question. Are there any of the letters from the Receiver to the Department of the Treasury of the same year with the alleged letter, which are not recorded in that book? I include Mrs. Stephenson's letter in this question.

Answer. My examination of the letter-book was so slight that I cannot pretend to say whether it was so or not. I do not recollect whether Mrs. Stephenson's letter appears upon the letter-book or not. It is my impression that Mr. Crawford's letter of the 1st of November, 1819, is not recorded in the book that I saw; though I cannot speak with certainty about it.

Question. Were you not engaged prior to your journey to Edwardsville in preparing a publication with respect to these documents against Mr. Crawford?

Answer. To that question I positively object. My communication to the House is here; it speaks for itself. It cannot be material when or where it was written. [The committee decided he was not bound to answer.]

Question. You have stated in your communication to the House of Representatives that you are the author of these A. B. publications which accompanied your address; are you not also the author of the other A. B. publications which appeared either before or since in the Washington Republican, against the Secretary of the Treasury?

Answer. To that question I object to answer. I am answerable only for those A. B. publications which I have acknowledged. [The committee decided that he was not bound to answer.]

Question. Have you not, at another time, denied your being the author of the said A. B. publications which you now avow?

Answer. To this question I also object to answer. [The committee decided that he was not bound to answer.]

Question. The packet I now present to you contains the original address presented by you to the House of Representatives; will you please to separate those parts of that address which were sent to this city by mail from those parts which were supplied after its arrival here?

Answer. The communication is before the House as a whole, and as a whole was referred to this committee. I do not feel myself under any obligation to state how its several parts got here. [The committee decided that he was not bound to answer.]

Question. I wish to know whether you are not the author of the printed letter now shown to you, and which is contained in the Washington Gazette of December 24, 1821, and dated the 12th of that month, and purporting to be written by a gentleman in Ohio?

Answer. I do not consider myself bound to answer the question, unless the committee shall so direct me. [The committee decided that he was not bound to answer.]

Question. Are you the author of all those A. B. publications which accompany your memorial to Congress?

Answer. I am.

Question. Were not the materials of your memorial to Congress collected and prepared by you before you had seen that letter of Mr. Crawford to Congress, which you allege to be the ground of that memorial?

Answer. I had no intention last session of attacking Mr. Crawford, unless it should be necessary to my own defence, or unless I myself had been attacked. I had no knowledge of Mr. Crawford's report until the morning after it was made; a copy of it was then brought to my room by Mr. Cook, in consequence of which I changed my determination to have left here on that day, and endeavored then to collect such documents as I thought might be useful to me in case I should reply to it. Not one word of my address to the House was written in the city of Washington, nor have I any recollection of having conversed on the subject of Mr. Crawford's report but with three members of the House of Representatives, viz: Mr. Cook, Colonel Moore, and Mr. Campbell, of Ohio. I left the city the next day, the 24th, without any settled plan of answering it; and with the aid of no other materials than those I collected here in the city and my own memory. In making the references which are contained in my address to the House of Representatives I had recourse in general to the A. B. publications which I had collected here, and which contained a reference to those documents. I occasionally made some notes on my journey to Wheeling, where my address was written, and from which place it was sent to this city; and I expect the documents referred to by Mr. Forsyth as having been furnished here were obtained by Mr. Cook, to whom I wrote for that purpose. I regretted the necessity that I felt myself under to write at all, and would not have done so if I could have hoped, by any more pacific means that would not have been degrading, to have obtained a withdrawal of an insinuation which I conceived was calculated to injure me. Every single thing used in my address to the House was collected from a mass of my own private papers, and by two of my friends, as they could get them elsewhere, after the report of Mr. Crawford was presented. These things, thus collected, with the aid of my own memory, constituted the materials from which my address to the House was written.

Question. Did you not, immediately after Mr. Crawford's report was made to Congress, and before you left this city, state to Mr. Campbell, of Ohio, that you then had twenty or thirty pages prepared against Mr. Crawford? State what conversation took place between you and Mr. Campbell on that subject.

Answer. I think it was on the morning I left this city that I met with Mr. Campbell, who introduced a conversation concerning this report of Mr. Crawford's by asking me whether I had seen the report, and appeared, from the remarks which he made, to consider that report as containing an attack upon me. He spoke of its being presented at so late a period of the session. In the course of the conversation I mentioned to him that I considered it on this last account as being very ungenerous, or words to that effect. I stated to him that I had, during last summer, received information that I was to be attacked at the then ensuing session of Congress; and I think it is probable I stated to him the particulars of that information. Thinking it so probable that I may have stated it, I will now repeat what the information was: In travelling through Kentucky last summer, in Russelsville I received a confidential communication from Virginia, stating that I was to be attacked, as is before alleged; that Governor Coles, of Illinois, was expected to co-operate in the attack, and advising me to come on a week or two before the meeting of Congress, to be prepared for it. In consequence of this information, and not expecting to return home for some considerable time, I wrote to Mr. Cook to call upon Governor Coles upon the subject; and I have since seen a correspondence between Mr. Cook and Mr. Coles on the subject, which I mention because it affords to any who may be inclined to make further inquiry the means of ascertaining the truth of the fact. Under an expectation thus produced, I had been engaged in writing and preparing for the warfare which I expected was to come on; and I believe I stated that fact to Mr. Campbell. I know that I alluded to it in speaking to him, but there is nothing copied into my address that I had previously written with that view. In consequence of the impression which Mr. Campbell's conversation left upon my mind, that he thought I ought to answer Mr. Crawford's statement, I wrote back to him, while on my journey, that I should do so the first leisure time I got, and intimated that I did not expect to occupy more than three hours in doing it. I do not know whether he received the letter, but I expect that he did.

Question. Did you not state in that conversation to Mr. Campbell that you had written twenty or

thirty pages against Mr. Crawford, which you could not complete until you got to Wheeling, for want of documents which you expected to find there?

Answer. I do not recollect that I made such a statement to Mr. Campbell; but I think I made some allusion to what I had written, and stated some things in general terms, admitting my preparation to meet, and determination to repel, an attack that I had expected would have been made upon me; but I cannot suppose that I could have stated to him anything like preparation for the particular case of Mr. Crawford's report, which was entirely unexpected to me.

Question. In one of the A. B. publications which accompany your memorial to the House of Representatives, you refer to a short article, calling the public attention to suppressions by the Secretary of the Treasury, which produced an investigation in that House. Do you allude in this part of your publication to the article which was the foundation of what you call, in your address, the A. B. plot? [The committee decided that this question was inadmissible.]

Question. When did you reach Wheeling after leaving this city on the 24th of March last?

Answer. My impression is, that I arrived there on the first Sunday in April, which was the 4th day of that month.

Question. When did you leave Wheeling?

Answer. I have no distinct recollection of the precise day, but think it was on or about the 12th of April.

Question. Did you apply to the President of the United States or the Secretary of State, before you left Washington, for permission to remain here for a short time, for the purpose of defending yourself from the accusation which you understood Mr. Crawford to have brought against you?

Answer. I did not. I have never seen the President since I saw the report of Mr. Crawford to Congress.

Question. Was there anything in your instructions which prevented you from remaining in Washington which did not equally apply to your remaining at Wheeling on this business?

Answer. I had no written instructions at that time; but the President had expressed great anxiety that I should get off as soon as possible; and the arrangement was, that I should leave this city so as to attend to my own business, and be ready to meet the vessel at New Orleans on the 1st of June at furthest, which was to carry me out. In conformity to which I left this city on the 24th, went to Baltimore to settle some private business, and also to lay in some articles which I intended to take to Mexico. I afterwards went to Wheeling, where I also had private business to attend to connected with a part of my business in Baltimore.

Question. You knew then that you were not expected to leave the United States till the 1st of June?

Answer. The arrangement was, that I should reach New Orleans by the 1st of June at furthest, and this left me but little time, considering the extent of my business, to arrange my private affairs preparatory to going to Mexico. I did not believe at the time, nor do I yet believe, that the President would have consented to my staying for the purpose suggested by Mr. Forsyth.

Question. Was not the vessel in which you were to embark in a course of preparation for her voyage when you left this city?

Answer. If the vessel had arrived here I did not know it. It was expected that she could reach New Orleans about the 15th of May; but there was no certainty, and I think she had not arrived.

Question. You say "it was expected;" what do you mean by that expression?

Answer. I waited upon the President, in consequence of a wish he had expressed for my early departure, and in conversation with him he requested me to go to the Secretary of the Navy and inquire about a vessel to carry me out on the mission. I called on the Secretary of the Navy, who called in Commodore Rodgers to consult upon the subject; and from them I understood that the vessel in which it was concluded I should go had not arrived, but was shortly thereafter expected. Commodore Rodgers spoke of some repairs which would have to be made upon the vessel; made some calculation as to the time these repairs and the voyage to New Orleans would take; and in this way "it was estimated that the vessel could probably reach New Orleans about the middle of May, or between that time and the 1st of June."

Question. You stopped at Wheeling, then, instead of at Washington, for your own personal convenience?

Answer. I left here because it was necessary to attend to my business at Baltimore, and a part of my business at Wheeling, which was in the route to my own home, that I intended to visit previous to my departure.

Question. I see by referring to your address that, in addition to the numbers of the Washington Republican, there are ten numbered documents, from No. 1 to No. 10. Were not all these documents in your possession at the time Mr. Crawford's report was made to Congress?

Answer. They were not. I had no expectation of such an attack as was contained in Mr. Crawford's report, and had made no preparation in anticipation of such an attack as constitutes the subject of that report in relation to myself.

Question. Which of these documents were then in your possession?

Answer. I had No. 11; I had, also, No. 7; I had the paper from which No. 3 is taken, all among my papers, but not collected for any purpose of attack. I may have had some of them in the published documents, but I think I had at that time none of those documents in my possession. I was preparing to leave the city, and if I had had any printed documents but my own I presume I must have returned them; and my own I had sent to Mr. Cook. Nothing was collected or prepared for the subject of my memorial, or to be used for any such purpose, till after Mr. Cook furnished me the copy of the report.

Question. Did you send your address by mail from Wheeling?

[The committee decided this to be an improper question.]

Question. Do you know when that address arrived in Washington?

Answer. I do not know, but presume it must have arrived here the latter part of the week before it was presented to Congress. After it was written, in part, it was detained for some time, with the hope that I should have been able to obtain a document I wanted from the residence of the Hon. Mr. Ruggles, about ten miles from Wheeling; to which residence I sent twice to procure it. It was kept open from the paragraph preceding the last on page 24 of the printed address. I had intended to have pursued the subject further at that time, but from indisposition, from the want of the document I desired, and from my anxiety not to be longer detained, I concluded not to do so, and I referred to the A. B. publications in consequence thereof. I had to have a copy of it made, which would of itself have occasioned some delay,

and this was increased by waiting for the document above alluded to. I sent on the copy of such part as was ready, as I believe, the mail before the original was forwarded. I think I enclosed it to Mr. Cook. When I left Wheeling my intention was to avail myself of the earliest opportunity of making an additional defence, and I did not expect to be able to make a full defence until I could reach Edwardsville, where I hoped to find some of the documents that would establish the truth of my statements. On my journey, at Shawneetown, in Illinois, I found my publication of 1819, announcing my intention to retire from the Bank of Edwardsville; from which place I transmitted that publication to this city; and after my arrival at Edwardsville I wrote another address to the House of Representatives, and had obtained documents to accompany it, which I was prepared to transmit when the Sergeant-at-arms arrived at my house, intending, if Congress had adjourned, to get the same inserted in the National Intelligencer, if I could.

Question. Did you transmit the original of *your* address by mail; and if so, when did you put it into the post office at Wheeling?

Answer. I did not put it into the post office myself. I gave it to a gentleman to put in for me, the post office being at a considerable distance from my lodgings; and I expect he did so in time for its arrival here in the latter part of the week before it was presented to Congress.

Question. Who was that gentleman?

Answer. It was some one of the gentlemen about the house where I stayed, but I do not recollect which one.

Question. On what day of your stay at Wheeling did you deliver it to him?

Answer. I have no recollection except from the calculation which I think I then made as to the probable time of its arrival here, and I therefore suppose it must have been about the 10th or 12th of the month.

Question. You intended, then, that it should arrive the latter part of that week?

Answer. I knew, from the time I delivered it to be put in the mail, that it could not arrive before that time, and I intended it should arrive by the due course of mail.

Question. Do you know when the copy of your address was finished?

Answer. I do not know the particular day, but I think that the copy, so far as one was made, was sent on by the first mail after it was finished, and that it was sent in the mail before the original was sent.

Question. Please to read this address in the Washington Republican, of January 20, 1823, signed A. B. and addressed to Gales & Seaton. Is that the publication to which you refer in one of the A. B. publications communicated with your address, (page 62 of that address?)

Answer. It is.

Question. Were you not just about to leave Edwardsville when the messenger from the House of Representatives arrived?

Answer. I expect I should have left it for New Orleans in about three days.

Question. Did you find in your examination of the office of the Receiver any letter from the Secretary of the Treasury, to which that conversation could possibly refer which you had with Mr. Stephenson after your return from Congress, respecting the letter he is said to have written on the 12th of October, except the letters of the 1st of November, 1819, and the 20th of April, 1820?

Answer. I did not.

Question. I remind you that in the fourth quarter of 1819 there was a deposit of upwards of $50,000 made by Mr. Stephenson in the Bank of Edwardsville, and I ask you whether you think it possible he could have referred in that conversation to the letter of the 20th of April, 1820?

Answer. At the time of that conversation I did not know what deposits he had made after October 12, 1819, nor to what amount. I think it possible he may have referred to the letter of April, 1820, although I consider that the letter of the 1st of November, 1819, was the letter written in consequence of the Receiver's letter of the 12th of October preceding. The letter of November directs the Receiver to deposit the money he should have in his hands on the last day of that month in the Bank of Edwardsville, but I think it contains no express order in regard to future deposits. A letter of the same date was written by Mr. Crawford to the Cashier of that bank, with an enclosure, and the paper I have presented to the committee was delivered to me by the Cashier of the bank as being that enclosure, from which it would appear that both the Receiver at Kaskaskia and at Edwardsville had been directed to make their future deposits in the Bank of Missouri, until otherwise ordered. And it appears, by the letter of the 20th of April, that the Receiver at Edwardsville was specially directed to make his deposits in the Bank of Edwardsville. Being the President of the bank to the Cashier of which the letter was directed, he may have supposed he was bound to take notice of the information which it is natural to suppose he must have received concerning the order contained in that enclosure. But these are all circumstances which have come to my knowledge since the conversation alluded to, and I cannot undertake to say what letter it was the Receiver referred to in that conversation.

Question. Do you not know that in January and February, 1820, notwithstanding this circumstance, he did make deposits in the Bank of Edwardsville?

Answer. I do not. I was at Congress during the time spoken of, and I have no recollection of having known anything at that time concerning his deposits. All I know on the subject is from recent publications. I am under the impression that during the winter succeeding the letter of November 1, either Colonel Johnson or myself was written to on the subject of the enclosure above spoken of, but my recollection is so indistinct that I cannot speak with any certainty about it.

Question. It is stated in an account current of Benjamin Stephenson with the United States, printed with Mr. Crawford's publication, ordered to be printed on the 11th of May, No. 13, that there was cash deposited in the Bank of Edwardsville, on the 31st of January, 1820, amounting to $2,526 82, and in another account, No. 14, that there was cash deposited in the same bank by Stephenson on the 29th of February, $2,881. If these statements are true, do you now think it possible that the letter of the 20th of April was the letter alluded to in that conversation before mentioned with Stephenson?

Answer. I still think it possible. His own letter being silent on the subject of the future deposits, he may have thought that that would have justified him in continuing to make those deposits, and yet, from the enclosure above referred to, Mr. Crawford may have intended to prohibit their being made there. I have already stated that my impression is that Colonel Johnson or myself received a letter on the subject of that enclosure, and I suppose that the enclosure and the Receiver's letter together may have occasioned the latter some uncertainty how he was to act.

Question. You speak of your impressions concerning a letter to yourself or Colonel Johnson. By whom was that letter written?

Answer. My impression is that it was by the President of the bank, who was also the Receiver. Colonel Johnson's brother-in-law holding a very large portion of the stock of that bank, he has been principally relied upon for some years past to make all negotiations with Mr. Crawford concerning it that have been made here, and we have generally had conversation upon the subject when he has had to act in those cases. If I received the letter no doubt it was communicated to him, and if he received one it is equally probable that it was shown to me.

Question. Do you know that the Receiver at Edwardsville ever saw that paper called the enclosure in the letter of November 1.

Answer. Of my own knowledge I do not, but I should think it very strange if he had not seen it, he being the President of the bank.

Question. In examining the records in the Receiver's office did you see a letter from Mr. Crawford of the 1st of November?

Answer. I did.

Question. Does it contain any direction to the Receiver to deposit moneys in the Bank of Missouri?

Answer. I think not. I have already stated that I believe it is silent as to his future deposit, after the one therein specially referred to.

Question. The letter to the Receiver, of the 1st of November, and the enclosure of which you speak, differ in this respect. That part of the enclosure which relates to the Bank of Missouri is not found in the letter to the Receiver. Is there not this difference?

Answer. The letter which I saw at the Land Office at Edwardsville, from Mr. Crawford to the Receiver, of November 1, 1819, I feel confident contains no directions to make the deposit in the Bank of Missouri, but is silent, as I have before stated, as to future deposits.

Question. Could the Receiver, if he had seen this enclosure, have doubted about the propriety of continuing his deposits, with the letter of the 1st of November in his hands?

Answer. I think he could.

Question. In giving your advice to the Receiver, in the fall of 1819, did you give it in the character of his friend, or, as a person holding a high place in the Government, with a view to promote the public interest?

Answer. At that time I had lost confidence in banks, generally, so much so that I did not wish to be held responsible for any bank. I advised the Receiver as a friend to him, and also with a view to free myself of all responsibility for the bank, by placing things in such a situation that Mr. Crawford could act in the case as he should think fit on his own responsibility, leaving the funds in the Receiver's hands entirely to his control.

Question. Did you consider the funds of the United States safer in the hands of the Receiver than in the Bank of Edwardsville for ninety days?

Answer. I considered the funds, at that time, as safe in the hands of either, with this difference, however, that the bank might have been more liable to use them than the Receiver.

Question. Did you not, after or about this time, write to a paymaster or paymasters, recommending, suggesting, or soliciting him or them to pay the troops of the United States in notes of the Bank of Edwardsville?

Answer. I have no recollection of having written to any paymaster at all on the subject. I had, at that time, as much confidence in the notes of the Bank of Edwardsville as in any other of the local banks. Their notes were receivable in the Land Office, and were current in that part of the country; and I should suppose might have been taken by persons to whom the paymaster was to make his payments, as safely as any other notes in that quarter of the country, nor should I have had any objection to recommend them to any paymaster as readily as any others of the notes of the local banks which circulated there. I think about that time I had heard of some order having been given by the War Department, which, as well as I now remember, required the troops to be paid either in Missouri paper or in specie; and I think I wrote to the Secretary of War, and probably to other persons, probably to Colonel Johnson, complaining of the order.

Question. Do you recollect whether it was before or after you attended Congress that you wrote these letters?

Answer. I do not recollect the time, but I suppose it must have been after the first and before the second session I served in Congress. The bank only got into operation a short time before my departure for Congress in 1818; I recollect but little of the case alluded to. I am, however, strongly impressed with a belief that there was, or that I so understood it, an order to paymasters that I considered very partial to the Bank of Missouri.

Question. Was the letter which you wrote at the request of Mr. Stephenson dated on the same day on which it was copied?

Answer. I do not recollect; but I presume it was.

Question. Did you see him on that day enclose a printed copy of your publication? And were both in the same package?

Answer. It was on the same day, and I think both letter and paper were put in one cover.

Question. Was the Land Office then kept in Mr. Stephenson's house, or in a separate building?

Answer. It was in a separate building not far from his house.

Question. Did you see him carry the letter to the post office, or do you know that he did so?

Answer. I did not see it put in, nor do I know that it was; the post office was at a considerable distance from the place.

Question. At what time of the day, in the morning or the afternoon, was the copy taken?

Answer. I do not recollect.

Question. Did you make the draught at the office, or in your own house before you went there?

Answer. I think it was written in my own house.

Question. Was it made on the same day on which it was copied, or the day before?

Answer. I do not recollect, but I think it was on the same day.

Question. At what hour of the day did the mail leave Edwardsville for Washington City at that time?

Answer. I do not remember the hours of arrival or departure.

Question. How long does it usually take letters to reach Washington City from Edwardsville by mail?

Answer. From 16 to 18 days I think, in regular course of mail, and when the weather is good; but it may be very much delayed when the weather is bad. The mail has been very irregular.

Question. What is the average time in which you have received letters from that place when you have been in this city? Would 20 days be an unreasonable allowance?

Answer. I do not know how to make an average; miscarriages are more liable to happen in the winter time, not only from accidents, but from the accumulation of letters. And I cannot now specify in how long a time I have received a single one of my letters after it was mailed from there. I think I have received much fewer in 20 days than those which have taken a longer time. The mail has been irregular in the winter time during the sessions of Congress, or letters at least have arrived very irregularly.

Question. I understand you to have said that but for the Secretary's report to Congress on the 22d of March you would have gone quietly to Mexico without disturbing yourself with any of those charges against him?

Answer. I believe I have stated, and I now state again, that I should not have made the attack upon Mr. Crawford if I had not considered him as attacking me.

By Mr. Webster:

Question. Have you been pretty well acquainted with the general operations of the Treasury in the western States for several years in regard to the collection of the public debts?

Answer. I have been in regard to collection from the sale of public lands, but of the special facts contained in the documents I had no other means of knowing than every other member of Congress, except what I knew from being a Director of the Bank of Edwardsville while I was such.

Question. When did you first become a member of Congress?

Answer. I was elected in 1818.

Question. Have you continued a member without intermission from that time until your recent diplomatic appointment?

Answer. I have.

Question. Have you generally attended the sessions of Congress?

Answer. I have.

By Mr. Livingston:

Question. Do you know anything further, of your own knowledge, in support of the facts and specifications against Mr. Crawford contained in your memorial?

Answer. Nothing that I recollect at this time that relates to the matters specifically alleged in my address to the House.

JUNE 16, 1824.

Mr. EDWARDS being again called:

By Mr. Forsyth:

Question. You state that you received from the Cashier of the Bank of Edwardsville an enclosure contained in a letter from Mr. Crawford to him of the 1st November, 1819. Can you state whether there was not another paper enclosed in that letter?

Answer. I cannot. I neither saw nor heard of any other.

Question. For what purpose was your address to Congress, and the letter to the Speaker accompanying it, sent in a different manner, and to a different person, from the documents and the copy of the address which you state was first sent?

[The committee decided that the question should not be put.]

Question. You state, in one of your addresses to the public at Louisville, dated May 18, 1824, that you sincerely believed, and had been advised by your most dispassionate friends, and other impartial gentlemen, that it was absolutely and essentially due to your own character to enter into this controversy with Mr. Crawford. I wish you to state who these dispassionate friends and impartial persons were.

Answer. I object to the question.

[The committee decided it should not be put.]

Question. Did not your affidavit before the Committee of Investigation of the last Congress, with respect to this correspondence, which you allege took place between the Secretary of the Treasury and Mr. Stephenson, impose upon the Secretary the necessity, when he made his final report, either to produce that correspondence or to account for the omission to produce it?

Answer. I submit the question to the committee.

[The committee decided it should not be put.]

Question. Do you think it possible that, in the year 1819, a letter should have come by mail from Edwardsville to Washington from the 16th of October to the 1st of November following?

Answer. Judging from the statement I have to-day seen from the Post Office Department, I should think it was not; but if the letter of the Receiver did not leave Edwardsville before the 16th of October, I do not believe that Mr. Crawford's letter to the Receiver, of the 1st of November following, was written or sent on the day of its date, unless the letter of the Receiver was sent by private conveyance to Louisville and mailed there.

By Mr. Floyd:

Question. When, in your deposition heretofore taken, you mention the name of "Colonel Moore," to what Colonel Moore did you allude?

Answer. To a representative in Congress from Alabama.

Question. You state that you had prepared another address to the House of Representatives subsequently to writing the first, which, should Congress have adjourned, you intended to get published in the National Intelligencer if you could. What was your object in wishing to have it so published?

Answer. I thought I had obtained sufficient testimony to establish my innocence of the charge or imputation which I understood Mr. Crawford as having made against me, and I wished to lay that testimony and my address before the people of the United States.

JUNE 19.

Mr. EDWARDS further examined:

By Mr. Forsyth:

Question. Have you, or have you not, had in your possession the paper which you say Lippincott found in the Receiver's office in your handwriting at any time since the 12th of October, 1819?

Answer. I presume that the draught of the letter of the Receiver of the 12th October is alluded to. There

is nothing that I more firmly believe than that I have never seen that paper from the time it was copied by the Receiver, as has been before stated, until it was found by Mr. Lippincott in the office, in April or May last, as has also been stated. I then had it in my hands, and read it, I believe, more than once, but never had it in my possession out of the office after it was so found by Mr. Lippincott.

Question. Do you know who prepared the rough draught of the letters from the President of the Edwardsville Bank to you, of January 7, 1820; to the Secretary of the Treasury, of the same date; and to the Secretary of the Treasury, of April 18, 1820, or either of them?

Answer. I do not.

NINIAN EDWARDS.

JAMES NOBLE, of the Senate, sworn on the part of Mr. Crawford:

Question. You were employed by the Treasury in some arrangements with the Bank of Vincennes, were you not? Will you be so good as to state whether, in your opinion, the debt due by that bank to the Government is secured, or any part of it, and if any, what?

Answer. So far as I had the agency in it, which is to the amount of about $26,000, I believe and consider the debt as secured.

Question. Do you consider the claim of the United States on that bank, apart from the collateral security, as being safe?

Answer. As to the residue of the claim which the United States has against the Bank of Vincennes, I know nothing of it except from information which has been derived from the Directors, who say that the bank is able to pay the debt, and has secured its payment. A part of that debt, consisting of $10,000, (not included in the $26,000 before mentioned,) was transferred by that bank to the Treasurer of the United States in a draft on John H. Piatt, secured by two good endorsers; and from very recent information I learn that this draft is now in the hands of the Treasury Department or the District Attorney, Mr. Dewey, and in a train to be recovered. A further sum of $7,000 is secured in obligations against the State of Indiana, which is a matter in negotiation between that State and the Treasury of the United States.

Question. Have you had any conversation with Governor Edwards concerning Mr. Crawford's management of the western banks, and concerning his authorship of the A. B. letters?

Answer. I have, and it was introduced by himself.

Question. State that conversation, with the time and circumstances.

Answer. The precise day I cannot recollect; it was pending his nomination, made by the President of the United States to the Senate, as minister to Mexico, and it was after the 21st or 22d of February last. I make this statement from the fact that on the 21st or 22d of February I went to Mrs. Queen's to board, where Governor Edwards resided, and this conversation was after I went there. He stated that he was about to be attacked in the Senate of the United States, for the purpose of defeating his nomination; that party and political spirit was now high; that he understood that charges would be exhibited against him, and that it had been so declared in the Senate chamber. I remarked to Governor Edwards that he well knew, according to the rules of that body, while on executive business secrecy was required; that I was not at liberty to mention any occurrence or the remark of a single member, excepting so far as related to myself; that I was not governed by party or political feelings or motives; that I adhered to the expression made use of by Jefferson, and the only inquiry with me was, "Is he capable and is he honest?" Governor Edwards then remarked that, although secrecy was required in that body, yet he was informed almost every day of the transactions and remarks of individuals when his nomination was called up, and he added, "Noble, I shall not forget you." I then replied that I did not understand his meaning. He said it was unimportant; he was satisfied I was not governed by the party feelings which were then prevailing. It was on the day in the evening of which this conversation took place that I had moved to take up his nomination in the Senate. This must have been his meaning when he said he would not forget me; for he explained it next day, and said he had heard that I had done so. Mr. Edwards further remarked that he knew me to be the decisive friend of William H. Crawford, and, said he, I am considered as being his bitter enemy, and I am charged with being the author of the numbers signed A. B.; but (raising his hand) I pledge you my honor I am not the author, nor do I know who the author was. "Crawford and I," said Mr. Edwards, "have had a little difference; but I have always considered him a highminded, honorable, and vigilant officer of the Government. He has been abused about western banks and the unavailable funds." Leaning forward and extending his hand, he added: "Now, d—n it, you know that we both live in States where there are many poor debtors to the Government for lands, together with a deranged currency. The notes on various banks being depreciated after the effect and operation of the war in that portion of the Union, and the banks, by attempting to call in their paper, having exhausted their specie, the notes that were then in circulation became of little or no value. Many men of influence in that country," said he, "have united to induce the Secretary of the Treasury to select certain banks as banks of deposit, and to take the notes of certain banks in payment for public lands. Had he not done so (meaning Mr. Crawford) many of our inhabitants would have been turned out of doors and lost their lands, and the people of that country would have had a universal disgust against Mr. Crawford; and I will venture to say," said Governor Edwards, "notwithstanding I am considered his enemy, that no man in this Government could have conducted the fiscal and financial concerns of the Government with more integrity and propriety than Crawford did." I further remarked to Governor Edwards, in speaking of his nomination, that inasmuch as he was nominated by the President, unless some charge was brought against him, I had already evinced in the Senate my disposition to vote for the confirmation of his nomination, without any previous consultation with him; but added, if I had the power of making the nomination, I would not have nominated him, and, as an evidence of it, I had written a letter to Mr. Monroe, urging the nomination of William Henry Harrison, and with that letter I had enclosed the unanimous recommendation of the members of the Legislature of Indiana in favor of General Harrison.

By Mr. Cook:

Question. When Governor Edwards mentioned to you that he received information of what the Senate was doing, did he not at the same time observe that he was a member of the Senate, and had a right to know what they were doing as much as any other member?

Answer. If he made that observation I do not recollect it. He might have done so.

Question. When you had this conversation with him, had not the Richmond Enquirer, on that or some day not long before, been received in this city, containing an allegation that Mr. Edwards, "the author of

the A. B. plot," had been nominated as minister to Mexico? and can you say positively that the denial of authorship on the part of Mr. Edwards did not relate to the plot, instead of the writings themselves under that signature? and did not the conversation grow out of that publication?

Answer. I saw an article in the Richmond Enquirer, stating that Ninian Edwards, the "author of A. B.," or "of A. B. plot memory," (I do not recollect which,) had been so nominated. The paper I saw at the boarding-house of Mrs. Queen, and I think in the hands of Mr. Elkins. Whether it was before the conversation with Governor Edwards or afterwards I do not distinctly recollect. I am inclined to think it was after the conversation; but I am very well satisfied that, in the conversation with Governor Edwards, when he declared himself not to be the author of A. B., and pledged his honor to the declaration, I understood him to have an explicit reference to the numbers signed A. B. which appeared in the Washington Republican; and I so understood him because he had reference to the reports of the two committees who examined into that subject at the previous session of Congress. No allusion whatever was made in this conversation to the article in the Richmond Enquirer.

Question. In the course of the conversation, was reference made to any particular numbers of the publications signed A. B.?

Answer. There was not.

Question. Was the name of General Cocke at all introduced?

Answer. It was not.

Question. When did you first mention the conversation you have now repeated as having passed between yourself and Governor Edwards, and to whom?

Answer. According to the best of my recollection, I never repeated it to any person until the evening of the day that I was informed that Governor Edwards' address was presented to the House of Representatives. On that evening, in conversation with several of the members of that House, and amongst whom were Mr. Reed and Mr. Nelson, some of whom said that Governor Edwards had avowed himself to be the author of A. B., and others said that he had not done so, I remarked that they must have misunderstood the address, for Governor Edwards had pledged his honor to me that he was not the author of A. B.; in the same evening I made the same remark to Mr. Elkins.

Question. Did you mention the subject to any member of the Senate?

Answer. Not while his nomination was pending, nor before his address appeared. Afterwards I spoke of it without reserve.

Question. I perceive from the Richmond Enquirer that a letter, purporting to have been written in the Senate Chamber, and dated April 26, 1824, states: "Mr. N. Edwards declared to Mr. Noble, Senator from Indiana, that he was not the author of the A. B. publication; he did this pending his nomination as minister to Mexico. In consequence of this declaration, Mr. Noble states that he voted for him." Did you make any such communication to any member of the Senate? [Mr. Forsyth objected to this question, and the committee decided that the question was improper.]

Question. Did you ever have any conversation with Colonel Benton, of the Senate, on the subject of your conversation with Mr. Edwards?

Answer. Yes.

Question. In the conversation you had with Mr. Edwards, did he speak of the original plan adopted by the Secretary of the Treasury for the relief of the people of the west, or did he speak of the manner in which that plan was executed?

Answer. He spoke of the conduct of the Secretary of the Treasury generally.

Question. Did you understand the conversation you have mentioned as intended to affect your vote on the then pending nomination?

Answer. I did not suppose that that was its design, nor had it any such effect upon myself. I considered him as speaking as an honest man. If he had told me that he was the author of A. B. it would not, in my opinion, have had the least weight with me whatever in relation to my vote, for I considered that matter as done with, and I had already taken an active part for him in the Senate.

By Mr. Forsyth:

Question. What do you now understand as having been the effect intended to have been produced by that conversation?

Answer. Governor Edwards having pledged his word and honor to me, unsought for, that he was not the author of A. B., and having expressed his opinion of the integrity and vigilance of the Secretary of the Treasury, and mentioned that he expected an attack in the Senate, as I now suppose, from the friends of Mr. Crawford, I consider him as having expected that I would take this information that he gave me into that body, and it would be the means of securing the confirmation of his nomination.

By Mr. Cook:

Question. Did Governor Edwards request you to mention what he had said to any members of the Senate, or did he afterwards inquire whether you had done so?

Answer. He did not.

Question. Did you, in the conversation with Mr. Edwards, signify to him that his being or not being the author of A. B. would have no influence on your vote?

Answer. I did not.

JAMES NOBLE.

Witness called again.

By Mr. Edwards:

Question. Please to state the value of each division of the property you received at Brookville, as security for the debt of the Bank of Vincennes to the United States?

Answer. As to the value it would be but mere opinion, and I cannot from recollection name each division of the property. But at the time the property was conveyed by mortgage to the Treasurer of the United States, I supposed and believed that it would cover nearly the sum of $26,000, according to the terms of the mortgage, (and the valuation fixed on the property by two disinterested persons who had valued it previously to its being conveyed by the owners to attorneys or trustees for the use of the Directors of the Bank of Vincennes, and for the purpose of discharging their debts, as will fully appear from a report of the Treasury Department, marked F, and dated April 29, 1822.)—(See Executive Papers of second session of 17th Congress.)

Question. What is its present value?

Answer. It is impossible for me to state.

Question. Was it not your opinion, while my nomination was pending and shortly after you came to Mrs. Queen's to lodge, that there would be no opposition to it in the Senate?

Answer. It was my opinion that there would be an opposition, and you yourself told me that there would; but the fact turned out that there was no opposition, for reasons which you know. You know that the opposition was expected from Colonel Benton, and he was sick. I did not know what the charges to be brought against you were, and I told you at the same time that if there were no charges brought I should vote for you, and should not regard political feeling. You remarked to me that the friends of Mr. Crawford would oppose you. I replied that some of those whom I knew to be his friends would scorn such a line of conduct; I mean, would scorn to suffer political feeling to bias their votes in such a case.

Question. Where did the conversation which you have testified as having passed between you and myself take place?

Answer. In my room at Mrs. Queen's.

JAMES NOBLE.

JOHN MASON, jr., sworn, on the part of Mr. Crawford:

By Mr. Forsyth:

Question. Have you or not had a conversation with Mr. Edwards concerning the A. B. publications; and if so, state what it was?

Answer. I had such a conversation with Mr. Edwards, and, as far as I recollect, it occurred while his nomination was pending in the Senate, and before it had been confirmed: but of this I will not be positive. He stated to me that there would probably be, or that he had expected, an opposition in the Senate, and that one of the grounds of that opposition was the authorship of the A. B. publications, which had been imputed to him; that as to that, although it was well known that he had taken a decided stand against Mr. Crawford, he had done nothing which he had hesitated to avow, (or would hesitate to avow,) I cannot be certain which he said, and that his opposition had been open and fair.

J. MASON, JR.

Mr. MASON called again:

Question. When you first saw me after I occupied the *back* room of Mrs. Queen's boarding-house, what was the state of my health?

Answer. You were, as I thought, quite ill.

Question. Was not this shortly after my nomination?

Answer. It was.

Question. Was it at this time that you had the conversation you have related?

Answer. It was subsequently to this visit.

Question. Had I not then got well?

Answer. You were then certainly much better.

J. MASON, JR.

DANIEL P. COOK, of the House of Representatives, sworn, on the part of Mr. Crawford:

Question. Did you receive the address of Mr. Edwards to Congress by mail; and if so, at what time?

Answer. I received it on the Saturday next previous to the Monday on which it was presented to the House, accompanied by a letter through the mail from Wheeling, requesting me to place it in the hands of the Speaker, after supplying some documents which were referred to in the memorial, but were not forwarded with it. These documents I supplied, and on the next day did place it in the hands of the Speaker.

Question. Was the address itself communicated by mail?

Answer. Yes.

Question. Did the address come through the mail addressed to you?

Answer. No.

Question. To whom did it come addressed?

Answer. I submit to the committee whether this is a proper question.

[The committee decided that the question should not be put to the witness.]

Question. State what reason you had for knowing that it came by mail at all.

Answer. By the mail preceding that which I believe brought it on, I received a copy of a part of the same memorial with a letter from Mr. Edwards, stating that he expected by the next mail to forward it complete; and by the next mail I received a second letter from him, stating that he had by that mail forwarded the memorial, as suggested in his former letter, and the person to whom it was sent did, early on that day, place the memorial in my hands, which was in the original blank envelope, having the post-mark of Wheeling upon it, and directed by Governor Edwards, whose handwriting I know; and therefore I believe that it came by mail.

Question. Was it opened?

Answer. The seal of the envelope had been broken.

Question. I think it was early in the day that you received both your own letter and this envelope?

Answer. I think it was not later than ten o'clock.

Question. Do you not know that Mr. Edwards is not the author of those A. B. publications printed in the Washington Republican, which he has avowed in his memorial?

Answer. Since I understood he was the author of any of them, I have understood from him that he was the author of all of those which relate to the subject of this investigation. I did understand that the first number of those publications was communicated to that paper by a different person, but I have since learned from Mr. Edwards that he wrote all of them which refer to the subject of this investigation, and I know nothing to the contrary.

Question. Did you, in supplying documents for that memorial, furnish any but printed ones?

Answer. I furnished no others, the rest came in the packet.

Question. Was postage charged on the packet you received?

Answer. If there was I have no recollection of it. I am sure I paid no postage.

D. P. COOK.

Mr. Cook called again.

By Mr. Forsyth:

Question. Please to separate those papers which you furnished for the memorial of Mr. Edwards from those which came enclosed to you?

Answer. I furnished one, and I am not certain but two, of the A. B. publications, and I furnished numbers one and two of the documents annexed to the memorial. My impression is that these are all which I furnished.

Question. You state that the seal of the envelope which was handed to you had been broken. Were the papers within it sealed up and directed to you?

Answer. They were not. I received six or seven newspapers and documents directed immediately to myself, but the memorial was not.

Question. What motive did Mr. Edwards state to you for sending the memorial to you indirectly?

Answer. He expressed none. The memorial and the letter to the Speaker of the House came in the same envelope.

D. P. COOK.

Jeremiah Elkins sworn, on the part of Mr. Crawford:

Question. Had you a conversation with Mr. Edwards about the A. B. publications.

Answer. I have heard him allude to those publications, and mention his being charged with the authorship of them.

Question. State what took place?

Answer. I think it was an article in the Richmond Enquirer which led to the remark I heard him make, in which article it was stated that "Mr. Edwards of A. B. plot memory," or words to that effect, had been nominated by the President as minister to Mexico. Mr. Edwards observed that he was not the author of those publications, or (as I think the expression was) that he was no more the author than the editor of the Enquirer himself.

By Mr. Cook:

Question. Where and when did this conversation take place?

Answer. It was at Mrs. Queen's boarding house, and during the pendency of Mr. Edwards' nomination before the Senate. I cannot recollect the particular day.

Question. Was any other person present at this conversation?

Answer. Probably there were others present. I think it was either at dinner or during the time that the boarders were coming in to dinner. Mr. Edwards inquired whether any gentleman took or had seen the Richmond Enquirer; that he understood there was in it an article to the effect stated above, and then made the remark relative to it which I have mentioned.

Question. Can you remember in what part of Mrs. Queen's house he then had his room?

Answer. I do not recollect.

Question. Did General Noble then board there?

Answer. I think it was about the time General Noble came there, probably within a day or two before or after; of this, however, I am not certain.

Question. Do you remember having any conversation with General Noble about that article in the Richmond Enquirer before the presentation of Mr. Edwards' memorial?

Answer. No. I might have had, but do not recollect any.

Question. Had you the Richmond Enquirer in which this article was contained then in your possession?

Answer. It is impossible for me to recollect; the Enquirer was taken by Mr. Locke, a member of Congress from Massachusetts, who then lodged at Mrs. Queen's.

Question. Did you, at or about that time, hand or show that paper to General Noble?

Answer. I do not remember; such a thing might have occurred without my recollecting it.

Question. Is that the only conversation you ever had with Governor Edwards on the subject?

Answer. I do not recollect any other.

JEREMIAH ELKINS.

Witness again called.

By Mr. Cook:

Question. Did Mr. Edwards, in making the denial you have referred to, use the words "A. B. plot," or "A. B. publications?"

Answer. I knew of no difference between the two, and therefore do not recollect.

JEREMIAH ELKINS.

William W. Seaton sworn, on the part of Mr. Crawford:

By Mr. Forsyth:

Question. Did you ever have a conversation with Mr. Edwards relative to the authorship of the A. B. publications?

Answer. Mr. Edwards spoke of those papers to me incidentally. He came to our office to have, as he said, a free and frank conversation; it was the first time he had been there, to my knowledge, for a year; it was during the pendency of his nomination before the Senate as minister to Mexico, and some time before Mr. Crawford's report was made to Congress. He wished to know, he said, if we would publish his defence? I asked him what defence? A defence against whom? He replied that he expected to be attacked; and whenever he turned upon his enemies he generally got the better of them, (or words to that effect.) He further said (and this I remember distinctly, for he twice or thrice repeated it) that when he commenced he never stopped at the line of just retribution. I answered him that if he was attacked in our paper he should have the free use of it to defend himself; that if he were attacked any where else, he should have the same rights extended to him as were extended to all other citizens; but he could have no positive promise of publication until we had read the matter he wished published. Passing then from that subject, Governor Edwards said he knew that we had thought him, for some time, hostile to us on account of that foolish business of last session, (or that A. B. affair of last session, I do not recollect which phrase he used,) but he had nothing to do with it. Mr. Gales was present during the greater part if not the whole of this conversation. It was on the authority of this conversation alone that we expressed, in the paper, our belief that Mr. Edwards was not the author of the A. B. publications.

By Mr. Cook:

Question. Had you not, previous to this conversation, said to others that you did not believe Mr. Edwards was the author of the A. B. publications?

Answer. At the time the A. B. papers appeared it did not strike me that Mr. Edwards was the author, and when the subject was continued in the Franklin Gazette, after Congress had adjourned, and Mr. Edwards gone to Illinois, I believed that another member of Congress was the author. Such being my impression I may have stated it, but do not recollect having done so. But the conversation with Mr. Edwards was the only authority beyond conjecture we had for stating that he was not the author; nor should we have published the paragraph but for that conversation.

Question. Can you say distinctly that in that conversation Mr. Edwards did not speak of an imputed plot; and in saying he had nothing to do with it, that he did not refer to a plot and not to the publications?

Answer. I do not distinctly recollect Governor Edwards' language, except so far as that it left a strong impression on my mind that he disclaimed having anything to do with the A. B. business. He spoke of it generally, and I do not recollect that he made the distinction referred to in the question now put.

By Mr. Livingston:

Question. When you speak of the A. B. business, the A. B. plot, and the A. B. publications, do you not mean the same thing?

Answer. In applying some of those terms I have used the language commonly applied to them, and understand them all to mean the same thing.

By Mr. Cook:

Question. Was not the word "plot," as applied to this subject, first used in the National Intelligencer?

Answer. I cannot tell; it has frequently been used in the National Intelligencer; but I believe that epithet was applied to it by the public as early as it was by the National Intelligencer.

By Mr. Edwards:

Question. Do you not recollect that in the conversation which I had with you and Mr. Gales, I stated that in consequence of certain rumors about the publications of A. B., and what had been stated in your paper about an A. B. plot, that I might find it necessary to say something about yourselves, and show that there was no A. B. plot in the case at all, or words to that effect; and did not Mr. Gales reply?

Answer. Such a remark may have been made, but I cannot call it to my recollection. As it seems Mr. Gales replied to the remark it is possible it was addressed to him, and on this account I may not particularly have noticed it.

Question. In saying, as you have done, that I intimated that I had nothing to do with the A. B. affair, did you not consider me as rather alluding to any effects it might have upon you than upon others?

Answer. Your object at the time appears to me to have been to remove any impression of your entertaining feelings of hostility to us; but the concurrent impression which you conveyed to my mind was that you were not the writer of the A. B. publications.

Question. Was not this an inference of your own, from the general scope of the conversation, rather than from any expressions of mine?

Answer. Your exact language I do not remember. I can only speak with certainty of its effect upon my mind, which was as I have stated. We thought the denial clear, because that was "the good reason" spoken of in our paragraph which we stated ourselves to be in possession of for not believing you to be the author.

Question. Did I not expressly state, in connexion with the conversation about the A. B. affair, that I had no intention of injuring you?

Answer. I think not; because that would have been a virtual admission that you were the author, and we understood you to deny being so.

Question. Do you not recollect my making the following remark: that I never was the aggressor in any controversy, and never would be; but that when attacked I did not know that I always stopped at the just bounds of retribution?

Answer. Of this remark I remember distinctly only that part which I have already stated; but the residue may have been expressed by you in connexion with it.

Question. In Mr. Dickins' testimony he mentions you as having procured the copying of some of the bank correspondence. By whom was this copying executed, and under what circumstances?

Answer. Being informed, last fall, by Mr. Little, of this city, that he should be glad to obtain from some of the public offices some clerical employment to fill up his leisure time, and knowing that, in times of pressure, writing was given out by some of the public offices, I inquired of Mr. Dickins, in the month of October last, if there was in the Treasury Department any extra writing he could give out. He mentioned that the voluminous bank correspondence, called for by a resolution of Congress, was more than the clerks in the office could get ready, and, as others were employed on it out of the office, if I knew of any trustworthy person he would give him a part of it to do. On my vouching for the integrity of the gentleman mentioned, Mr. Dickins gave me a bundle of letters, which he wished might be copied without delay, as the Secretary of the Treasury was anxious to transmit the correspondence to Congress early in the session. These letters were transcribed in three or four weeks and returned. Soon after, Mr. Dickins called on me and said he was afraid the other persons would not be able to get the remainder of the letters copied in time, and asked me if the same gentleman would undertake some more. He left another bundle with me, which were also copied. On their being returned I inquired if he could tell how soon the correspondence would be sent in. He could not say, as there was yet much of the correspondence remaining to be transcribed. I told him the same gentleman, and one or two others also, would be glad of as much writing as they could get. I then received from Mr. Dickins a third large bundle of the letters, and they were immediately put in hand. I afterwards received several messages from Mr. Dickins to hurry the copying, as the Secretary was very impatient to send the correspondence to Congress, and as, after the copying should be completed, it would take much time to compare the transcripts with the originals. Towards the latter part of the copying, I received, every day, a message from Mr. Dickins, urging despatch, as all the rest of the copying was finished; and he was so importunate to have it done that I was induced to obtain for Mr. Little the aid of an additional person. The precise time that this copying was completed I do not remember, but it was, I think, some time in March.

W. W. SEATON.

CHARLES H. W. WHARTON sworn, on the part of Mr. Crawford:

By Mr. Forsyth:

Question. Have you ever had a conversation with Mr. Edwards about the authorship of the A. B. publications? If yes, relate it.

Answer. I had a conversation with him on that subject, in December or January last, at his lodgings, at Mrs. Queen's. Mr. Edwards said that he was not the author of the A. B. plot; that he did not know anything about it.

Question. In what manner was this denial made, and in what words, so far as you can recollect?

Answer. The manner appeared to be solemn. The expressions were: "He would be d——d if he knew anything about that d——d A. B. plot."

Question. How came he to say anything about the A. B. plot?

Answer. I called upon Mr. Edwards for the purpose of procuring recommendations to the different Secretaries of the Departments, with a view to obtaining for myself a clerkship. He stated that he was intimately acquainted with all of them, and could give letters to all of them, except Mr. Crawford; and a letter to him would do no good, for, (to use his own expressions,) that he and Mr. Crawford "did not set horses together;" that Mr. Crawford was under a belief that he was the author of the d——d A. B. plot, the authorship of which he disavowed; and he concluded by saying that he considered Mr. Crawford as a very clever and honorable man.

By Mr. Cook:

Question. Are you certain that Mr. Edwards, in speaking of an A. B. plot, did not say that "he knew nothing of any plot?"

Answer. I have correctly stated the conversation as it occurred.

C. H. W. WHARTON.

JOHN S. BARBOUR, of the House of Representatives, sworn, at the request of Mr. Edwards:

By Mr. Cook:

Question. Have you had any conversation with Mr. Noble on the subject of a conversation held between him and Mr. Edwards relative to the authorship of the A. B. publications? If so, please to state what that conversation was?

Answer. I will relate the circumstances under which such conversations were held. Shortly after the communication of the address of Governor Edwards I read, with two members of the Kentucky delegation, a letter printed in the Richmond Enquirer, in which Governor Edwards is said to have declared to Mr. Noble that he was not the author of those publications signed A. B., and that, in consequence of such disavowal, Mr. Noble had voted to confirm his appointment in the Senate. I felt anxious to know whether such disavowal had been made for such a purpose. Under the influence of that anxiety, I met with General Noble in this Capitol, and heard him say that such was not the fact; that Governor Edwards had disavowed the authorship of those publications, but it had no connexion with his vote, as he was his friend and should have voted for the confirmation of his appointment in any event.

Question. Did General Noble say at that time that he did not believe that disavowal was intended to have any effect upon the nomination of Governor Edwards?

Answer. All that I know of it is embodied in my answer to the first interrogatory.

Question. Have you had any conversation with Mr. Elkins on the same subject? If so, please state what it was, and when.

Answer. I think, at some period of time shortly after the address of Governor Edwards was presented to the House, and after the publication in the Enquirer to which I have alluded, Mr. Elkins informed me, in a conversation sought by myself, that he had heard Governor Edwards incidentally remark, upon reading this article in the Enquirer, in which he is spoken of as "Ninian Edwards, of A. B. plot memory," that he was no more the author of that plot than the editor of the Enquirer. I speak with more preciseness of the conversation with Mr. Elkins than of that with General Noble.

JOHN S. BARBOUR.

THOMAS H. BENTON, of the Senate, sworn, on the part of Mr. Crawford:

By Mr. Forsyth:

Question. Were you not well acquainted with the connexion of Mr. Edwards with the Edwardsville Bank?

Answer. From general report only. I never did any business with him in that character.

Question. Do you know that he made efforts, from the establishment of the institution till its failure, to keep up its credit with the public?

Answer. What I know personally is the publication in the St. Louis Enquirer, of which I was an editor.

Question. Do you know whether the statements in that publication are correct?

[To this question Mr. Cook objected. The committee decided that it might be put.]

Answer. I very well remember my opinion at the time that publication was made. It was that the publication would give a credit to the bank to which it was not entitled. In conformity with that opinion, and from no other motive than to countervail the effect of that publication, I wrote an article which was published either in the same paper or in one next succeeding, (but I think the same,) in which I gave some of the reasons which induced me to believe that the bank was not entitled to the credit which Mr. Edwards gave to it in his publication. I have not seen that article since, but the facts and circumstances rest upon my mind, and I am still of the opinion that I then was.

Question. What were the facts on which this opinion was formed?

Answer. The first was one leading fact, which I had from general report, that a majority of the stock was held by two or three stockholders, who were persons of little or no property. The stockholders to whom I allude were Mr. Robert Latham and General Payne, the latter of whom was reputed to cover stock for the Messrs. Johnson, of Kentucky. Mr. Latham was generally reported to be the insolvent partner of a firm in Kentucky—I think either Latham and Broadhead, or Latham and Morehead—and that he was insolvent I am certain, having been employed as a lawyer to collect debts from him. The Messrs. Johnson were generally reputed to be in bad pecuniary circumstances. These stockholders, having a majority of the stock, could change the Directors at any election. This circumstance deprived the bank of credit in my eyes. Another circumstance which made me believe that the publication of Mr. Edwards would give the bank a credit which was not due to it was its silence upon points necessary to be known,

such as the pecuniary stability of several of the Directors. Mr. Smith, one of the Directors, of whom a high character is given in that publication, was generally reputed to be without property, or very recently insolvent. Dr. Joseph Bowers, of whom a high character is also given, was a speculator lately arrived in the country, claiming and talking of much property, but, as was believed, without solid foundation. The other Directors, with the exception of two or three, were generally reputed to own but little property, and to hold a minority of the stock. Another circumstance to the prejudice of the bank was my belief that it could not do a business which would defray its expenses and support it, owing to the little commerce existing in the place where it was established.

By Mr. Cook:

Question. You state that Mr. Edwards made his publication in the St. Louis Enquirer of 1819. Was Mr. Crawford on the list of those to whom that paper was statedly sent?

Answer. Yes.

Question. At the time you spoke of the character of the Bank of Edwardsville and its claims to public credit, did you know anything of its actual condition?

Answer. I had no personal knowledge of its affairs; my opinions were bottomed on general current report.

Question. Did you not, about the same time, write to the Secretary of the Treasury, stating strong objections to the claims of this bank upon his confidence and that of the public?

Answer. I did so some time before, soon after the bank went into operation.

Question. Did you receive any reply from the Secretary on that subject, by which you ascertained that he had received your letter?

Answer. I did; and he stated that, availing himself of the permission expressed in my letter to show it to whomsoever it concerned, he had shown it to Mr. Edwards and Colonel Johnson.

Question. Were you at that time a Director of the Bank of Missouri?

Answer. I was not till long after, say two years or more.

Question. About this time, however, did you not make communications in your paper to the public strongly supporting the claims of the Bank of Missouri to public confidence?

Answer. I made very few, if any; I do not now remember one.

Question. Was it not your opinion that that bank was entitled to confidence?

Answer. It was, most decisively. After my first arrival at Washington City, in 1820, I had spoken to Mr. Crawford in favor of the Bank of Missouri. After that bank had stopped payment and resolutions had been submitted in the House of Representatives upon the subject of its failure and of the public deposit in it, myself and Mr. Scott, representative from Missouri, went to Mr. Crawford and offered to give him in writing the previous statements which we had made verbally in favor of the bank. Mr. Crawford declined receiving any statement from us; his precise words I do not remember, but he declined taking from us anything like vouchers to shield him from responsibility, stating, I think, that the correspondence would show that everything was fair, and that he had proceeded on sufficient grounds.

Question. Which bank first failed to pay specie for its notes, the Bank of Missouri or the Bank of Edwardsville?

Answer. The Bank of Missouri; but I have been informed, and believe, that the Bank of Missouri had assets at the time of its stopping specie payment to an amount beyond the claims upon it; that it has settled all these claims, either by paying them or securing them to be paid, while the Bank of Edwardsville has neither paid nor secured its debt to the United States.

Question. At what time were you employed to collect debts against Mr. Latham?

Answer. Sometime before I came to Congress, in 1820.

Question. Do you, or do you not, know that General Payne is reputed to be, and do you not believe him to be, among the wealthiest men in Kentucky?

Answer. I have always understood that he was a man of large property; but the general report was that the shares in his name were really the property of the Messrs. Johnson.

Question. Do you, or do you not, know or believe that the Messrs. Johnson were at that time also considered among the wealthiest men in Kentucky?

Answer. All the information which I had upon the subject represented them to be engaged in large and critical moneyed enterprises, and that their pecuniary credit was most uncertain.

Question. Do you not know that Robert Pogue, another Director in the Bank of Edwardsville, was at that time engaged in large mercantile concerns and of unsuspected credit?

Answer. I knew Mr. Pogue as a merchant, and his credit and standing were very good.

Question. William Kinney, Joseph Conway, and Abraham Pricket were also Directors. Were not these gentlemen all, at that time, of high respectability and of considerable unincumbered property, so far as your knowledge extends?

Answer. I knew them all personally. Mr. Kinney was always represented to me as a person of considerable property. I never heard the others so spoken of. I know nothing about incumbrances on any of their estates. They were all respectable.

Question. Dr. Joseph Bowers, another Director, is spoken of by Mr. Edwards as a gentleman of respectability; was not that his general character at that period?

Answer. It was; but my objection to Governor Edwards' publication was its omitting to speak of the pecuniary circumstances of the Directors and stockholders.

Question. Were the Directors and stockholders liable beyond the amount of the stock paid in?

Answer. The Bank of Edwardsville was an incorporated bank; and I suppose, of course, they were not.

Question. What was the conversation you had with General Noble which induced you to write the letter in the Richmond Enquirer in relation to that conversation?

Answer. I had two conversations with Mr. Noble upon the subject of his conversation with Mr. Edwards. The first soon after the appearance of Mr. Edwards' address. It occurred accidentally, while passing each other in the large circular room in the centre of the Capitol. It was very short. I was going in haste into the Senate Chamber. Either replying to a question from me, or from some other person, (for there were several passing at the same time,) Mr. Noble said that Mr. Edwards had declared that he was not the author of the A. B. publications, and that he had supported him in the Senate. In repeating that conversation I reported it, and in writing to the editor of the Richmond Enquirer the letter in question, I represented it as if Mr. Noble had voted for Mr. Edwards in consequence of that disavowal. It was the construction which I put upon the *support* which he had given. I was not in the Senate during the time that Mr. Edwards' nomination was pending. A week or two afterwards, and

when there occurred some leisure in the Senate, and in consequence of suggestions that Mr. Edwards had only denied the authorship of the A. B. publications by way of avoiding an improper curiosity, I asked Mr. Noble whether he had made inquiries of Mr. Edwards which led to the disavowal? Mr. Noble then stated to me, particularly, his conversation with Mr. Edwards. He said that the disavowal was wholly voluntary on the part of Mr. Edwards; that he had pledged his honor that he was not the author of the A. B. publications, but Mr. Noble had intended to vote for him before he heard this disavowal; that he had, before hearing it, made a motion in the Senate to take up his nomination; that Mr. Edwards in that same conversation spoke honorably of Mr. Crawford—spoke well of his management of the finances and of his relief to the western debtors. The second and full conversation was the same as has been detailed before the committee by Mr. Noble in his testimony. The first was short and imperfect, and so slight that Mr. Noble with difficulty could recollect it when I have since mentioned it to him.

Question. Do you not know that the representations which you have stated were made by you to the Secretary of the Treasury against the Bank of Edwardsville were counteracted by those of Mr. Edwards and Colonel Johnson?

Answer. I do not know that they were.

THOMAS H. BENTON.

ABRAHAM BRADLEY, jr., sworn, on the part of Mr Crawford:

By Mr. Forsyth:

Question. In October, 1819, what was the shortest time in which a letter could come by the mail from Edwardsville to Washington?

Answer. I have examined the contracts, and am unable to state.

Question. Could a letter have come at that time in less than twenty days?

Answer. It is difficult to answer with certainty, but, according to my best information, I should say it could not.

Question. Have you made out a list of the arrivals and departures of the mail between this city and Edwardsville? Is the paper now shown to you such a list, and is it made out according to the best information you possess?

Answer. It is. I have made it out from the contracts in all its items saving one, and that I have stated from the advertisement of the Post Office Department for a contract, which is the route from Wheeling to Louisville. The mail takes a longer time to come from Edwardsville than to go there.

Question. Do the dates on the bills of the mails sent, which appear in the quarterly returns, ascertain the time of the departure of the mails?

Answer. They always ought to do so.

ABRAHAM BRADLEY, JR.

List of departures and arrivals of the mails at Washington and Edwardsville, 1818, 1819.

Days.	
	Washington.—Leave Sunday, Tuesday, and Thursday, at 2 a. m.; arrive Monday, Wednesday, and Friday, at 10 p. m.
	Fredericktown.—Arrive Sunday, Tuesday, and Thursday, at 2 p. m.; leave Monday, Wednesday, and Friday, at 10 a. m.; leave Sunday, Tuesday, and Thursday, at 3 p. m.; arrive Monday, Wednesday, and Friday, at 9 a. m.
2	Cumberland.—Arrive Monday, Wednesday, and Friday, at 8 p. m.; leave Saturday, Tuesday, and Thursday, at 3 a. m.; leave Tuesday, Thursday, and Saturday, at 4 a. m.; arrive Friday, Monday, and Wednesday, at 8 p. m.
1	Brownsville.—Arrive Tuesday, Thursday, and Saturday, at 8 p. m.; leave Friday, Monday, and Wednesday, at 4 a. m.; leave Wednesday, Friday, and Monday, at 3 a. m.; arrive Thursday, Saturday, and Tuesday, at 9 p. m.
	Wheeling.—Arrive Wednesday, Friday, and Monday, at 4 p. m.; leave Thursday, Saturday, and Tuesday, at 8 a. m.; leave Wednesday, Friday, and Monday, at 5 p. m.; arrive Thursday, Saturday, and Tuesday, at 7 a. m.
6½	Shelbyville.—Arrive Tuesday, Thursday, and Saturday, at 10 a. m.; leave at 2 p. m.; leave Tuesday, at 11 a. m.; arrive at 1 p. m.
	Louisville.—Arrive Tuesday, Thursday, and Saturday, at 8. p. m.; leave Friday, Monday, and Wednesday, at 9 a. m.
½	Bairdstown.—Arrive Tuesday at 8 p. m.; leave Wednesday at 5 a. m.; leave Wednesday at 5 a. m.; arrive Tuesday at 8 p. m.
3½	Shawneetown.—Arrive Saturday at 10 a. m.; leave Saturday at 2 p. m.; leave Saturday at 2 p. m.; arrive Saturday at 10 a. m.
3½	Kaskaskia.—Arrive Tuesday evening; leave Wednesday morning; leave Wednesday, 6 a. m.; arrive Tuesday, 6 p. m.
1½	Cahokia.—Arrive Thursday at 2 p. m.; leave Monday noon; leave Thursday at 3 p. m.; arrive ———.
½	Madison Court-house, or Edwardsville.—Arrive ———; leave ———.

Extract from the first page of the original "Account of the mails sent from the post office at Edwardsville" for the quarter beginning the 1st October, 1819.

Date of the bills sent.	To what office the letters were sent.	Letters unpaid.	Paid letters.	Number of free letters.	Unpaid newspapers.
1819.					
October 9	Golconda, Illinois	$0 43¼			
	Brownsville	12½			
	English Prairie	12½			
	Cape Girardeau	37			
	Waterloo, Illinois	20			
	Edwards' City	18¼			
	Elvira, Illinois		$0 18¾		
	Southward	2 50			
	Franklin, M. T	18¼			
	Eastward	27 47		10	
	Kaskaskia	62½			$0 17
	Belleville, Illinois	6			13
	St. Louis	18			29
	Nashville	25			
	St. Genevieve	37			
13	St. Louis, M. T	6			
16	St. Michael	25			
	Albion, Illinois	12½			
	Carmi, Illinois	37½			
	New Haven	18¾			
	Nashville	25			
	Southward	3 00			
	New Orleans	50			
	Eastward	15 48	1 50	9	
	Kaskaskia	12½		1	
	Belleville	12			
	St. Louis	6			
	New York	25			
20	St. Louis	12		1	

The within is a true extract from an original paper headed "Account of mails sent from the post office at Edwardsville, Illinois, 1819," furnished to the committee appointed by the House of Representatives of the United States to investigate the charges preferred against the Secretary of the Treasury by Ninian Edwards.

S. BURCH,
Chief Clerk Office House of Representatives.

JUNE 16, 1824.

GEORGE SWEENY sworn, on the part of Mr. Crawford:

Question. Are you a clerk in the City Post Office?
Answer. I am.
Question. Look at the post-mark on this letter. What is the date there marked?
[Here the witness was shown the letter from Mr. Crawford to the Cashier of the Bank of Edwardsville, dated November 1, 1819.]
Answer. The day appears to be the 3d, but of what month cannot be discovered.

GEORGE SWEENY.

WASHINGTON, *July* 15, 1819.

DEAR COLONEL: Yours of the 28th ultimo came to hand this morning.

The circumstances connected with the Bank of Edwardsville, as developed in the two letters of Governor Edwards, submitted by you to my perusal, will receive due consideration.

I am much surprised at the contents of his first letter to you. I am gratified with the explanation you have given him upon that subject. With Governor Edwards I had no personal acquaintance before the last winter. The opinion which I had formed of his talents and integrity, from the official correspondence which had been carried on between us both in the War and Treasury Departments, has been confirmed by personal acquaintance.

The different subjects upon which he had occasion to ask my opinion or decision during the last session of Congress were fairly and candidly stated; his comments upon them were judicious, and it afforded me great pleasure to be able, after due examination and reflection, generally to coincide in opinion with him.

The gentleman who has stated that I was unfriendly to Governor Edwards has entirely mistaken my feelings and motives of action. Certainly everything which occurred between the Governor and myself was decidedly calculated to inspire feelings of a very different character. I had every reason to be satisfied with him, and hope that nothing occurred on my part to produce dissatisfaction with him with any part of my conduct. I believe the only difference of opinion that occurred between us was in relation to

the eligibility to office of a minor. In that case it would have afforded me great pleasure to have thought with him, inasmuch as it would have enabled me to have aided in doing an act highly acceptable to my friend Colonel McKee. My inability to concur with him in opinion was cause of regret and not of complaint. I had, therefore, no possible cause of hostility with the Governor, and assure you that I never felt anything like hostility to him.

I remain, with sentiments of the highest respect, your friend and most obedient servant,

WM. H. CRAWFORD.

P. S. I return you Governor Edwards' first letter.

Colonel RICHARD M. JOHNSON.

ELIZA QUEEN sworn, at the request of Mr. Edwards:

By Mr. Edwards:

Question. I wish you to state what you know concerning my sickness at your house, after my removal into the room in the back building which opens on the balcony.

Answer. I know that you were very sick while you lodged in that room; so ill that the servant was obliged to sit up with you every night.

Question. How long do you think that I continued in that situation? Do you suppose it was two weeks?

Answer. I do not recollect the exact time; I should think two weeks, but cannot be certain.

Question. Do you recollect how long it was after General Noble came to lodge at your house that I became so sick as to be confined to my room?

Answer. I am not certain, but think it was two or three days. It was on a Tuesday or Wednesday.

Question. Do you recollect that I breakfasted or dined at the table with the other boarders after breakfast on the Monday next after General Noble came to your house?

Answer. I do not recollect that you did.

Question. Was it not in consequence of my indisposition that I did not?

Answer. I supposed that it was.

Question. Was not my room, in which I was sick, one of the remotest back rooms on the second floor of the back building, and was not Mr. Noble's the front room on the first floor of the front building?

Answer. Yes.

Question. Do you recollect my being very lame after I began to recover?

Answer. I remember your wearing socks, and complaining of pain.

Question. Do you think I could have walked from my room to the front part of the house within a week after my being taken so ill?

Answer. I do not recollect seeing you do so.

Question. Was not your room adjoining mine, and would I not have had to pass by your room to get to the front of the house?

Answer. Yes.

By Mr. Forsyth:

Question. You have answered that you do not recollect that Mr. Edwards dined with the other boarders after breakfast on the Monday next after General Noble came to board at your house. Do you recollect that he did not come to the table?

Answer. I do not recollect seeing him at table after that time at breakfast or tea. I do not go to the table at dinner, but I do at breakfast and tea.

Question. When did Mr. Noble come to lodge at your house?

Answer. On Saturday, the 21st of February.

Question. And you think it was on the Tuesday or Wednesday following that Governor Edwards was taken so sick?

Answer. Yes.

Question. Where was Governor Edwards' room when Mr. Noble first came to lodge at your house?

Answer. It was the front room on the first floor; the same room which General Noble afterwards occupied.

Question. When did Governor Edwards remove to the back building?

Answer. On Sunday, the next day after General Noble came.

ELIZA QUEEN.

ADELAIDE LINDSLEY sworn, at the request of Mr. Edwards:

By Mr. Edwards:

Question. Did you not board at Mrs. Queen's during the whole of the last winter?

Answer. Yes.

Question. What do you know concerning my being sick there, after I removed into the back building?

Answer. You were taken sick about the middle of the week, and continued confined to your room, I should think, about a fortnight.

Question. Was I not sick previous to my being taken so very ill in that room?

Answer. Yes.

Question. Do you recollect my eating at table with the other boarders after the Monday which succeeded General Noble's coming to Mrs. Queen's to lodge until I got well?

Answer. I do not recollect that you did.

By Mr. Forsyth:

Question. Do you recollect that he did not?

Answer. I was never at table saving at breakfast and tea.

Question. Do you recollect that he did not come to table?

Answer. I don't know.

ADELAIDE LINDSLEY.

WILLIAM B. HODGSON sworn, at the request of Mr. Edwards:

By Mr. Edwards:

Question. Please to state what you know about my being sick, after my removal to the room in the back building at Mrs. Queen's.

Answer. I recollect finding you frequently very ill in that room, when I visited you there, so much so as to be confined to bed.

Question. How soon was this after my nomination?

Answer. I think it was the week after I understood the nomination to have been made, I believe on Tuesday.

Question. Do you not recollect calling on that day, and telling me that you understood my nomination had not on that day been taken up in the Senate?

Answer. If I did not say so on that day, I recollect to have made the observation frequently at other times when I visited you.

Question. Do you recollect that I told you that Mr. Francis Key had been to see me on the day before you visited me?

Answer. I think you did.

By Mr. Forsyth:

Question. Are you employed in the office of the Secretary of State?

Answer. I have been occasionally employed in that office to translate foreign languages; but I am not a stated clerk. I have only been employed there within six or seven weeks past.

Question. Did you visit Governor Edwards before he removed into the back room?

Answer. Yes.

Question. At what time?

Answer. On the same week on which I understood the nomination to have been made.

Question. Had you, in these visits, any conversation with Governor Edwards on the subject of the nomination?

Answer. Yes.

Question. Did he speak, in these conversations, of an opposition which he expected to his nomination, and of the grounds on which he expected it would be made?

Answer. The opposition was casually spoken of, but I do not recollect that any special grounds for it were stated by Governor Edwards.

Question. Did he say anything about the A. B. plot, or the A. B. publications?

Answer. If he did not, I mentioned it.

Question. Please to state what passed between you on that subject?

Answer. I had seen it mentioned in a New York paper that Governor Edwards was supposed to be the author of these A. B. publications. This I mentioned to him. At that time nothing positive was said by the Governor as to the authorship; but, at a subsequent visit, knowing that there were doubts entertained of his having been the author, to satisfy myself, I asked him if he did write them. He replied, "I neither confess nor deny."

Question. What was the reason of your frequent intercourse with Governor Edwards on this subject?

Answer. Motives of friendship and interest.

Question. Has there been a former connexion or acquaintance between you and Governor Edwards?

Answer. Not before my first visit to him at Mrs. Queen's. I was an applicant to be appointed his private secretary.

Question. Were you so appointed?

Answer. Yes.

Question. Are you to go to Mexico with Governor Edwards?

Answer. I am not; I have procured other employment.

WILLIAM B. HODGSON.

JEREMIAH NELSON, of the House of Representatives, sworn, at the request of Mr. Edwards:

By Mr. Edwards:

Question. Please to state what you recollect of my being sick at Mrs. Queen's, after Mr. Noble came to lodge there.

Answer. I then lodged at Mrs. Queen's, and understood from several members of the family that Governor Edwards was very sick. I should think it was more than a week after Mr. Noble's coming there that I visited Governor Edwards in his room; he was then very much indisposed; but I do not know whether he had or had not been out of his room since his being taken sick.

By Mr. Forsyth:

Question. When you visited him was he, in your opinion, well enough to go from one room of the house to another?

Answer. I cannot tell; he often went out when I thought that a person so sick as he ought not to have done so.

Question. Have you not known him to be out, night or day, when he was apparently more indisposed than he appeared to you to be at that time?

Answer. I have not.

By Mr. Edwards:

Question. Do you recollect seeing me out of my room for a fortnight after Mr. Noble's coming there?

Answer. I cannot recollect whether you were or were not.

By Mr. Forsyth:

Question. Do you recollect whether Mr. Edwards had any medical attendance at that time?

Answer. I cannot tell whether he had or had not.

JEREMIAH NELSON.

ASA E. HOUGH sworn, at the request of Mr. Edwards:

By Mr. Edwards:

Question. Do you recollect to have seen me at Mrs. Queen's after I occupied the back room?

Answer. I do.

Question. What was my situation at that time?

Answer. You were sick in bed.

Question. Do you recollect at what time this was?

Answer. I cannot remember the precise day. It was some time towards the latter end of February. I recollect that you were so much indisposed that I did not communicate the business for which I had

come. I called again some time afterward, but learning that you were still confined to your room I did not go in.

A. E. HOUGH.

HENRY WASHINGTON QUEEN sworn, at the request of Mr. Edwards:

By Mr. Edwards:

Question. Did you lodge in the same house with me during the last session of Congress?

Answer. Yes.

Question. Please to state what you know about my being confined to my room after General Noble came there to lodge?

Answer. You were not, during your illness at that time, out of your room, to my knowledge, after Wednesday while General Noble remained there. I am under the impression that you became confined to your room on a Tuesday. I remember your being at breakfast on the Monday morning previous. I do not recollect your being out of your room after Tuesday until you recovered.

By Mr. Forsyth:

Question. What enables you to fix with so much certainty on Monday and Tuesday?

Answer. General Noble came on Saturday; was not at breakfast on Sunday; and came to breakfast for the first time on Monday, in company with Governor Edwards.

Question. Were you much in Governor Edwards' room during his confinement?

Answer. I was several times there.

Question. Do you know how long he was confined to bed after his first being taken so ill?

Answer. I do not.

H. W. QUEEN.

JOHN C. RIVES sworn, at the request of Mr. Edwards:

By Mr. Edwards:

Question. Please to state what you know of my indisposition while I was in the back room at Mrs. Queen's?

Answer. I know that you were sick while there, but I cannot say exactly at what time. I visited you between the beginning and middle of March. You told me that you were then unwell, and had had on the day before a very severe ague. I think it was two or three days after Mr. Hubbard (Lieutenant Governor of Illinois) was in this city.

JOHN C. RIVES.

List of bank notes which will be received by the Bank of Missouri, according to the letter of the President of that bank, dated the 9th of August, 1819.

United States Bank and its branches.
Bank of Missouri and branch.
Bank of Kentucky and its branches at Louisville, Shelbyville, Lexington, and Paris.
Bank of Virginia and its branches at Fredericksburg, Lynchburg, and Petersburg.
Bank of Illinois, at Shawneetown.
All the banks in New Orleans, Philadelphia, Baltimore,* New York, and District of Columbia,† whose paper is received on deposit at the United States Bank and its branches.

STATE OF ILLINOIS, *Madison County, ss.*

On the 13th day of May, 1824, personally appeared before the undersigned justice of the peace in and for said county, Thomas Lippincott, who, being duly affirmed according to law, deposes that the above is a correct copy of a paper found on the files of official letters in the Receiver's office at Edwardsville; that the paper, of which the foregoing is a copy, was folded in the letter of the Hon. William H. Crawford of November 1, 1819, and is in the same handwriting of the letter of the Hon. William H. Crawford of the 6th August, 1819.

THOS. LIPPINCOTT.

Affirmed and subscribed before me—

HAIL MASON, *J. P.*

TREASURY DEPARTMENT, *August* 6, 1819.

SIR: Observing by your monthly return, ending on the 30th June, that there remained in your hands a considerable sum of the public moneys, I wish to be informed why the same was not deposited in bank, in conformity with instructions from this department. Heretofore, when there was no bank in your vicinity, all reasonable allowance was made on account of the difficulties to which you were subjected in making your deposits, but now that a bank has been established in your place of residence there can be no longer any excuse whatsoever for retaining the public money.

I am, very respectfully, sir, your obedient servant,

WM. H. CRAWFORD.

BENJAMIN STEPHENSON, Esq.,
Receiver of Public Moneys, Edwardsville.

STATE OF ILLINOIS, *Madison County, ss.*

On the 13th day of May, 1824, personally appeared before the undersigned justice of the peace in and for the county aforesaid, Thomas Lippincott, who, being duly affirmed according to law, deposes that

* Except the "City Bank." † Except the "Franklin Bank" and the "Mechanics' Bank," both of Alexandria.

the above is a correct copy of a letter found by the deponent on the files of official letters in the Receiver's office at Edwardsville; that the said letter appears to be in the handwriting of a clerk, but with the proper signature of the Hon. William H. Crawford, as the deponent believes, from a comparison with other letters received from the Treasury Department.

THOS. LIPPINCOTT.

Affirmed and subscribed before me—

HAIL MASON, *J. P.*

RECEIVER'S OFFICE, *Edwardsville, Illinois, October* 12, 1819.

SIR: My absence from this place, on a necessary and indispensable visit to Kentucky, has put it out of my power, by an earlier opportunity than the ensuing mail, to acknowledge the receipt of your letter of the 6th of August last, in which you express a wish to be informed why the public money in my hands has not been deposited in the bank of this place, in conformity with your instructions.

I should certainly have continued to make the deposits in the bank had it not been for your letter of the 9th of April, in which you requested me to pay certain bills which you expected to be drawn on me by the Indian Agents of Chicago, Green Bay, Michilimackinac, Fort Wayne, and Piqua, at the same time apprising me that the sum which would be required at the close of each quarter was estimated at eleven thousand dollars.

Knowing that, if I deposited the money in the bank to the credit of the Treasurer of the United States, I could not, without special authority, draw it out, I conceived I was fulfilling your wishes by retaining the money in my own hands for the purpose of paying, when presented, the drafts mentioned in your letter of the 9th of April; and I presume that the same construction has been given by the Receiver of Public Moneys at Kaskaskia to a similar letter which, I have been informed, he received from you, as he also, for a considerable time past, has made no deposits in the bank.

As your letter of the 6th of August makes no reference to that of the 9th of April preceding, I should, at all events, feel somewhat at a loss how to act; but I believe I should make the deposits, were it not for other considerations which I feel it my duty previously to communicate to you.

You are doubtless apprised of the hostility of the Bank of Missouri and citizens of St. Louis towards the bank of this place, supposed to be produced in consequence of certain deposits being withheld from that bank and placed in this. It seems to be believed, with what justice I do not pretend to say, that their object is to destroy this bank, with a view to coerce the regaining of the deposits in that; and, under the impression that they employ the public funds for the purpose of accomplishing that object, stockholders in and several Directors of the bank have, in disgust, either withdrawn or declared their intention to withdraw from any further concern in the bank. Some of them seem even willing that the Bank of Missouri should regain the deposits, professing to believe it would be the readiest means of causing the State pride and public feeling of this and some of the neighboring States to react upon that institution with the more effect.

In this state of things the principal part of the stockholders have declined paying the instalments that otherwise were expected to be paid upon their stock. Two of the Directors have already resigned; others talk of doing so; *and the publication of Governor Edwards, herewith transmitted, shows the course he is disposed to pursue.*

Though these measures—adopted, probably, with too much irritation—may not produce any serious evils to the bank, (and I hope they will not,) yet I feel that they impose a greater responsibility upon me than I am willing to take upon myself without the full disclosure of the whole circumstances to you, and such instructions as you may think fit to give thereupon.

The situation of the bank at present I consider as favorable as could either be expected or desired, and, under the control of the Directors who have hitherto had the management of it, I should apprehend no kind of danger to the public or to individuals; but I know not who may succeed those that have resigned and intend to resign, nor who may be elected at the next annual election on the first of January next. It is true that I have no reason to apprehend, nor do I anticipate, any unfavorable change in the directory; but, under all the circumstances of the case, I would not wish to risk the responsibility of making the deposits in the bank till after the first of January next, without your instructions, given upon a knowledge of the facts above disclosed.

I am the more averse to doing so from the difficulty that the bank must constantly encounter in converting Land Office notes into specie, so as to be prepared at all times to meet your drafts, and from the fear that those drafts may fall into the hands of persons who, under the influence of St. Louis, would be disposed to insist upon specie when notes would answer their purpose equally well, merely for the purpose of harassing and distressing the bank.

In fact, while such a variety of notes are receivable for public lands, and specie so much in demand, I do not consider it any advantage to the bank to receive the deposits on terms that subject it to the payment of cash as often as you may find it necessary to draw for it, unless the times of payment could be fixed upon at certain regular periods that would afford ample opportunity for the necessary preparation. The Land Offices now receive but little money of any kind. This consists of notes on such a variety of banks, so remotely situated from each other, that it must be a considerable time before the notes upon any one bank would accumulate sufficiently to bear the expense of sending for the money; and in most cases there is no other opportunity of converting those notes into specie, owing particularly to the locality of the banks from which they issue.

To make the deposits of any advantage the time of payment ought to be fixed as above suggested, or the drafts made payable in such notes as should be Land Office money at the time of presenting these drafts, or partly the one and partly the other. To continue to convert all the notes receivable at this office into specie, and concentrate it at a single spot, must be utterly impracticable, and, if practicable, would be attended with great expense.

I beg leave to add that the Bank of Edwardsville has received foreign gold under the expectation that it would be taken by the Government, even after the 1st November next, and it is now held ready to be paid in consequence of notice from you of an intended draft for $30,000. It is to be hoped that no

difficulties upon the subject will arise if the expected draft should not be presented till after the 1st November.

I have the honor to be, with great respect, sir, your very humble servant.

STATE OF ILLINOIS, *Madison County, ss.*

On the 13th day of May, 1824, personally appeared before the undersigned justice of the peace in and for the county aforesaid, Thomas Lippincott, who, being duly affirmed according to law, deposes that the foregoing is a true copy of a paper which was found by the deponent on the files of official letters appertaining to, and now in the Receiver's office at Edwardsville, and endorsed, or filed, in the handwriting of the late Benjamin Stephenson, Esq., Receiver of Public Moneys, as follows, to wit: "Copy to the Treasury Department, October, 1819."

THOMAS LIPPINCOTT.

Affirmed and subscribed before me—

HAIL MASON, *J. P.*

EDWARDSVILLE, *Illinois, October* 22, 1819.

DEAR SIR: Twelve thousand five hundred dollars of the capital stock of the Bank of Edwardsville having been paid into the bank since the date of my last letter, I feel it my duty to inform you of the circumstance, in consequence of some of the suggestions made in that letter.

I have the honor to be, very respectfully, sir, your obedient servant,

BENJAMIN STEPHENSON.

Hon. WM. H. CRAWFORD, *Secretary of the Treasury.*

STATE OF ILLINOIS, *Madison County, ss.*

On the 13th day of May, 1824, personally appeared before the undersigned justice of the peace in and for the county aforesaid, Thomas Lippincott, who, being duly affirmed according to law, deposes that the above is a true copy of a paper on the files of official letters in the Receiver's office at Edwardsville, in the handwriting of the late Benjamin Stephenson, Receiver.

THOMAS LIPPINCOTT.

Affirmed and subscribed before me—

HAIL MASON, *J. P.*

TREASURY DEPARTMENT, *November* 1, 1819.

SIR: Upon referring to your monthly accounts it appears that you have retained all the money which has been received by you since the month of August last.

As it is presumed that this has been the result of my letter of the 9th of April last, I request that you will, immediately after the receipt of this letter, deposit in the Bank of Edwardsville the whole of the money in your possession on the 30th instant.

You will consider the letter of the 9th of April as authorizing the purchase of bills, in the manner therein directed, when you have funds, but not as authorizing the retention of the public money in your hands, at the end of each month, for that purpose.

It is presumed that if any draft should be presented, when you have not money in your hands, that there will be no difficulty in having the draft taken up by the Bank of Edwardsville on its own account, or to be repaid by you as soon as you have funds sufficient for that purpose.

I remain, with respect, your most obedient servant,

WM. H. CRAWFORD.

BEN. STEPHENSON, Esq., *Receiver Public Moneys.*

STATE OF ILLINOIS, *Madison County, ss.*

On the 13th day of May, 1824, personally appeared before the undersigned justice of the peace in and for the county aforesaid, Thomas Lippincott, of said county, who, being duly affirmed according to law, deposes that the within is a true copy of an original letter on the files of official letters in the office of the Receiver of Public Moneys at Edwardsville; that the deponent has been employed in the Receiver's office the greater part of the time since the winter of 1821–'2, and has had access to the files and papers thereof; and that the letter, of which the within is a copy, appears, from a comparison with the signature, and with the signature of other letters and papers received from the Treasury Department into the said office, evidently to be the handwriting of the Hon. William H. Crawford: And further this deponent saith not.

THOS. LIPPINCOTT.

Affirmed and subscribed before me—

HAIL MASON, *J. P.*

TREASURY DEPARTMENT, *November* 1, 1819.

SIR: The letter of which the enclosed is a copy was addressed to the Receivers of Public Moneys at Kaskaskia and Edwardsville.

From the returns of those officers it appears that the whole of the public money received by them since the month of August last has been retained, as it is presumed, for the purpose of meeting the drafts

which might be drawn in pursuance of that letter. From the same returns it appears that no such drafts have been presented.

To prevent the inconvenience and risk which may result from the accumulation of such large sums in the hands of those officers, I have this day directed them to deposit in the bank the sums which may be in their possession on the 30th instant, and to deposit, monthly, the money which may be received during each month. Should any bill be presented to the Receiver of Public Money at Edwardsville or Kaskaskia, when they have not funds to meet it, I presume the bank will have no difficulty in making the advance, which will be refunded by the Receiver when funds to that amount shall be received by him, or the amount will be remitted to the bank by the draft of the Treasurer on the bank itself. Either course will be acceptable to the Department. Payments made in this manner will be found to be the most convenient mode of meeting the demands of the Treasury upon the bank on account of the public money deposited in it.

I remain, with respect, your most obedient servant,

WM. H. CRAWFORD.

CASHIER *of the Bank of Edwardsville.*

TREASURY DEPARTMENT, *November* 1, 1819.

SIR: Upon referring to your monthly account it appears that you have retained all the money which has been received by you since the month of August last.

As it is presumed that this has been the result of my letter of the 9th of April last, I request that you will immediately deposit in the Bank of Edwardsville whatever sums may be in your hands on the 30th instant.

You will consider the letter of the 9th of April as authority to purchase bills therein described when presented, if you have funds sufficient for that purpose, but not as authority to retain in your hands, at the end of each month, any part of the public money received in the course of the month.

You will, after the deposit herein directed, make your deposits in the Bank of Missouri until otherwise directed.

I am, &c.

TREASURY DEPARTMENT, *June* 12, 1824.

In compliance with the request of the committee on the address of Ninian Edwards, communicated through Mr. Forsyth, the Secretary of the Treasury has the honor to transmit the accompanying statements (Nos. 1, 2, and 3) from the Treasurer, showing:

1. The balance of public moneys in the Bank of Steubenville at the end of every quarter, from the commencement of March, 1817, to the 31st of March, 1824, and continued to 7th June, 1824.

2. The same in relation to the Bank of Tombeckbe, from the commencement of March, 1819.

3. The aggregate of moneys deposited to the credit of the Treasurer, and the balance remaining at his credit on the 7th of June, 1824, in each of the following banks: Steubenville, Chilicothe, Mississippi, Tombeckbe, Missouri, Vincennes, Edwardsville, Illinois, Franklin Bank of Columbus, Farmers and Mechanics' Bank of Indiana, Branch Bank of Kentucky at Louisville, Planters and Merchants' Bank of Huntsville, and Farmers and Mechanics' Bank of Cincinnati.

The Secretary has the honor to state that no payments have been made, directly, by the Bank of Missouri since its failure. It is known that previously to the 23d of November last $781 43 had been paid in specie by some of the parties whose debts had been assigned by it to the Treasury, and it is understood from the President of the bank that other sums have been paid in like manner, but the Receiver at St. Louis, who is employed by the Treasury as its agent in collecting the debt of that bank, has not yet reported them to the Secretary. Among the debts assigned to the Treasury was one of $10,030, and it appears that for the reasons and under the circumstances stated in the accompanying papers, (marked *a** and *b*,) the agent entered into an arrangement by which $8,000 in notes of the treasury of the State of Missouri (commonly called Loan Office paper) were taken, at the rate of seventy-five cents to the dollar, in part payment of their debt, and these notes the Secretary directed to be specially deposited in the Branch Bank of the United States at Louisville, to the credit of the Treasurer. It also appears by the same papers that there were among the securities assigned by the bank for the payment of its debt to the Treasury, $15,006 in paper of this description. Of this sum (together with another of $50, which he appears to have since received) the agent at St. Louis, on his own judgment, subject to the approval of the Secretary, exchanged $4,539 64 for certificates of the Auditor of Missouri, and $5,000 for notes of the State Bank of Illinois, all which, with the balance of the Loan Office paper, have been placed to the credit of the Treasurer, as a special deposit, in the Branch Bank of the United States at Louisville. The exchange is represented as advantageous to the United States, but has not been sanctioned by the Secretary of the Treasury.

Hon. CHAIRMAN *of the Committee on the Address of Ninian Edwards.*

* *a* Extracts of a letter from George F. Strother to the Secretary of the Treasury, dated St. Louis, April 27, 1823.
b Extract of a letter from Thomas Sloo to the Secretary of the Treasury, dated November 23, 1823.

BANK OF STEUBENVILLE.

Statement showing the balance of public moneys at the end of every quarter, from the commencement of March, 1817, to the 31st of March, 1824, and continued to the 7th of June, 1824.

March	31, 1817	$3,200 00	December	31, 1820	$146,817 33
June	30, 1817	40,934 00	March	31, 1821	143,159 10
September	30, 1817	69,277 80	June	30, 1821	154,541 63
December	31, 1817	107,277 08	September	30, 1821	176,511 47
March	31, 1818	107,277 80	December	31, 1821	184,649 16
June	30, 1818	81,075 15	March	31, 1822	193,352 13
September	30, 1818	54,854 68	June	30, 1822	178,056 14
December	31, 1818	53,638 90	September	30, 1822	201,485 32
March	31, 1819	54,443 47	December	31, 1822	176,448 78
June	30, 1819	162,311 30	March	31, 1823	167,445 63
September	30, 1819	138,494 18	June	30, 1823	175,517 57
December	31, 1819	141,428 37	September	30, 1823	180,415 54
March	31, 1820	152,302 76	December	31, 1823	181,835 06
June	31, 1820	100,673 92	March	31, 1824	185,737 21
September	30, 1820	119,793 95	June	7, 1824	186,995 85

TREASURY OF THE UNITED STATES, *June* 11, 1824.

THOS. T. TUCKER, *Treasurer United States.*

BANK OF TOMBECKBE.

Statement showing the balances of public moneys at the end of every quarter, from the commencement of March 1, 1819, to 31st of March, 1824, and continued to the 7th of June, 1824.

March	31, 1819	$74,828 47	December	31, 1821	$207,569 91
June	30, 1819	459,003 26	March	31, 1822	391,801 63
September	30, 1819	613,874 10	June	30, 1822	212,863 48
December	31, 1819	368,033 03	September	30, 1822	287,084 48
March	31, 1820	396,433 17	December	31, 1822	273,230 90
June	30, 1820	320,053 50	March	31, 1823	274,698 37
September	30, 1820	240,759 93	June	30, 1823	283,780 74
December	31, 1820	215,911 62	September	30, 1823	278,012 98
March	31, 1821	229,929 09	December	31, 1823	428,585 52
June	30, 1821	207,464 10	March	31, 1824	453,689 92
September	30, 1821	215,528 67	June	7, 1824	319,597 41

TREASURY OF THE UNITED STATES, *June* 11, 1824.

THOS. T. TUCKER, *Treasurer United States.*

No. 3.

Statement showing the aggregate of moneys deposited to the credit of the Treasurer of the United States in the following banks, and the balance remaining in each of said banks on the 7th of June, 1824.

Banks.	Aggregate received.	Balance.	Banks.	Aggregate received.	Balance.
Steubenville	$633,009 56	$186,995 85	P. and M., Huntsville	$671,700 82	$45,167 11
Chilicothe	266,101 04	No balance.	Missouri	1,074,301 04	159,963 87
Franklin, Columbus	336,080 06	53,936 63	Vincennes	294,123 77	168,511 64
Farmers and Mechanics', Indiana	599,070 16	25,775 52	Edwardsville	204,338 90	46,973 00
Branch Kentucky, Louisville	132,231 61	No balance.	Farmers and Mechanics', Cincinnati	50,796 25	20,213 01
Mississippi	343,780 01	7,004 34	Illinois	188,980 36	54,311 63
Tombeckbe	2,023,360 85	319,597 41			

THOMAS T. TUCKER, *Treasurer United States.*

TREASURY OF THE UNITED STATES, *June* 11, 1824.

[*a.*]

Extracts of a letter from George F. Strother, to the Secretary of the Treasury, dated St. Louis, April 27, 1823.

"SIR: Amongst the debts transferred to the United States by the Missouri Bank was one of $10,000 upon Wilson P. Hunt. This debt was secured by mortgage, but the land pledged to secure the payment

had been previously mortgaged to Mr. Astor, of New York, for $10,000, upon which there was due eight or nine years' interest. When this note was proposed to be transferred the debt was desperate, as the land would not bring more than $10,000; and the debt was considered nominal until Mr. Hunt stated that by mortgaging the land to a friend, if relieved from the bank incumbrance, he could procure $5,000, with which he could purchase a sufficient sum of money to purchase the amount of the bank debt in Loan Office paper. Upon reflection, it was determined to receive Loan Office paper in payment of his debt, at 25 per cent. discount. Mr. Hunt on that day, and frequently, expressed to me a great desire to discharge this debt, and expressed a wish that if I should see any for sale I would send it to him. In February last he paid Mr. Barton $1,800." "Considering the debt in some peril, my wish was to have it placed upon a sure footing. Three or four weeks since a gentleman applied to me to procure a loan of money; I informed him that I had none, but that if he would give ample security to return the Loan Office paper when wanted, I would put him upon the plan to secure it; that Mr. Hunt wished to discharge a debt due the Government in Loan Office paper; and if he would give his note, with sufficient security, to pay the United States $6,000 in Loan Office paper, with 6 per cent. interest, upon demand, that Mr. Hunt would give him, in money, the selling price, amounting to $2,250. My object was to accommodate two deserving, meritorious men, and serve the Government, by placing the debt upon a sure footing. The whole arrangement I communicated to Mr. Hunt, and told him I should communicate the transaction to you. He considered it a fair and advantageous arrangement for the Government."

[*b.*]

Extract of a letter from Thomas Sloo to the Secretary of the Treasury.

ST. LOUIS, *November* 23, 1823.

SIR: Agreeably to your request of the 24th of August last, I called on George F. Strother, Esq., on the 19th instant, to exhibit to me the evidences of transfer received by him from the Bank of Missouri as collateral security for the public money in its possession at the time of its failure. Not having received the list mentioned in your letter, I requested Colonel Strother to furnish me with one, a copy of which is herewith transmitted, and with which the evidences of debt generally agree. In some cases, however, they exceed, and in others they fall short of the amount stated in the list. The former is owing to credits which the parties are entitled to that have not been entered on their notes. The latter arises from interest due on stock notes, accounts of which were to have been furnished by the bank, as appears from a memorandum of the President in the hands of Mr. Strother, and which he informs me has been repeatedly called for without effect. Amount received by Mr. Strother, as will appear from notes of payment in the list, is $781 43 in specie, and $50 in Loan Office money. The only case in which the evidence of debt has been at all changed is that of Wilson P. Hunt, who appears to have owed at the time of transfer $10,030, secured by mortgage on a tract of land in the neighborhood of St. Louis, that had been previously mortgaged to John Jacob Astor, of New York, for $10,000. Such was the uncertainty of this claim that the bank agreed to receive the amount in Loan Office paper when it was worth only 25 cents in the dollar, as I am informed by Mr. Strother.

At present the debt of Hunt appears to stand thus:

Debt transferred	$10,030 00
Offset claimed	108 00
Amount received by Joshua Barton, Esq., as per his receipt in the hands of Mr. Strother, (in Loan Office money)	1,866 67
Hunt's note in hands of Strother	3,333 33
Amount secured by conveyance of the Missouri Hotel to George F. Strother, in trust, to be paid in Loan Office money at any time the Government may require it, with six per cent. interest	6,000 00

From every information which I have been able to obtain in relation to this debt, I believe the change to have been a favorable one, inasmuch as I deem the security for the payment of the $6,000 as amply sufficient; and you now hold, for the payment of the balance due by Hunt, the same security which was held for the payment of the whole debt transferred.

I have received from Mr. Strother, in Missouri Loan Office money	$5,466 50
Auditor's warrants	4,539 64
Illinois State Bank paper	5,000 00
	15,006 14

Received by Mr. Strother, in Missouri Loan Office money, viz:

From Franklin Bank	$8,000 00
From Franklin Branch	6,956 00
From P. Detchemendy	50 00
	15,006 00

I have received this paper from Mr. Strother, considering it equal to the whole amount in Loan Office money. The Loan Office paper bears an interest of three per cent. per annum; the Auditor's warrants an interest of six per cent. per annum; and the Illinois paper two per cent. And as to the warrants, no difficulty can arise in regard to the constitutionality of the issue. Mr. Strother informs me that it was his wish to have exchanged the whole amount of Loan Office money for Auditor's warrants, by which arrangement the interest would have been increased three per cent. and the debt rendered eventually

more certain. Should this transaction not be considered as entirely satisfactory, Mr. Strother has assured me that he will make good the amount in Loan Office money, by redeeming the Auditor's warrants and Illinois paper. The amount received I shall deposit, as directed, in the Branch of the United States Bank at Louisville, Kentucky, in the early part of next month.

You will herewith receive the act of the State of Missouri establishing Loan Offices. I thought it unnecessary to incur the expense of obtaining an exemplification from the office of the Secretary of State, presuming that you wished it for your own satisfaction, and not to exhibit in a court of justice.

Mr. Strother informed me that he had brought all the suits commenced on the debts transferred by the Bank of Missouri in the State courts, in consequence of doubts having arisen of the bank being chartered, for want of the signature of the Governor. The Supreme Court of the State, however, pronounced it chartered.

DEPARTMENT OF WAR, *June* 15, 1824.

SIR: Your letter of the 14th instant is received, enclosing a note of the honorable Mr. Forsyth, expressive of his wish to have "a copy of Mr. Edwards' letter to the War Department, remonstrating against, or complaining of, an order which prevented the receiving of the Edwardsville Bank notes in payment to the troops of the United States, written in or after 1819, and any other letters on the subject of the Bank of Edwardsville from Mr. Edwards," and, in answer thereto, I have the honor to transmit a copy of a letter from Mr. Edwards to this Department, dated June 11, 1819, which the clerk charged with the files of letters received by the Department states to be the only letter from Mr. Edwards on the files of the Department in relation to that subject.

In addition to my own files, I directed the files of the Paymaster General's Office to be examined, and herewith transmit a copy of a report from that office, containing a copy of a letter from Mr. Edwards to the Paymaster General, of the same tenor and date as the one addressed by him to this office, which it will be seen by the report from that office is the only letter in relation to the subject on its files.

I have the honor to be your obedient servant,

J. C. CALHOUN.

Hon. EDWARD LIVINGSTON, *of the Committee of Investigation on the memorial of Hon. N. Edwards.*

EDWARDSVILLE, *Illinois, June* 11, 1819.

DEAR SIR: I beg leave to inform you that the Paymaster of the United States troops (Major Hall, now at St. Louis) is, by an order, (to which I hardly think you have ever given your approbation,) required to pay those troops in specie, United States Bank notes, or the notes of the Bank of Missouri, in which latter it is understood those troops are generally if not exclusively paid.

I am sure I need not remark to you that such a preference of a little petty bank of a Territory over all the respectable banks of the western States, enabling it exclusively to circulate its notes at the distant points to which the troops are destined, cannot fail to be very objectionable to those States, even if such a distinction were not unjust in itself.

I have the honor, &c.,

NINIAN EDWARDS.

Hon. SECRETARY OF WAR.

PAYMASTER GENERAL'S OFFICE, *City of Washington, June* 15, 1824.

SIR: I have the honor to enclose, in obedience to your directions, a copy of a letter from the honorable Ninian Edwards to the Paymaster General, dated "Edwardsville, Illinois, June 11, 1819," in relation to payments said to have been made, by order of the Paymaster General, to the troops in that part of the country, "in specie, United States Bank notes, or notes of the Bank of Missouri," &c., &c., being the only letter found on the files of this office upon that subject.

I am, very respectfully, your most obedient servant,

NATH. FRYE, JR., *Chief Clerk.*

Hon. J. C. CALHOUN, *Secretary of War.*

EDWARDSVILLE, *Illinois, June* 11, 1819.

DEAR SIR: I think it my duty to apprise you that Major Hall, the Paymaster of the United States troops, is, and has been for some time past, acting under an order (which I am convinced you never authorized) requiring him to pay those troops in specie, United States Bank notes, or notes of the Bank of Missouri, in which latter it is understood they are generally if not exclusively paid.

Considering the remote points at which those troops are destined to be stationed, the advantages which the present arrangement must afford to the Bank of Missouri, by enabling it to issue and circulate a great amount of its notes, without danger of their returning upon it for payment, are not less obvious than such a preference of a little petty bank of a Territory over all the respectable banks of the western States would be odious to those States; more I am sure it cannot be necessary to say on the subject.

I have the honor to be, very respectfully, sir, your most obedient servant,

NINIAN EDWARDS.

PAYMASTER GENERAL OF THE ARMY OF THE UNITED STATES, *Washington City.*

List of drafts drawn by the Treasurer of the United States on the Bank of Missouri since July 1, 1818.

Drafts.	Amount.	Remarks.
No. 9167	$1,478 86	
9180	5,000 00	
9181	10,000 00	
9211	240 00	Transferred to United States Branch Bank, Washington.
9212	250 00	Do. do. do.
9214	25,000 00	Do. do. do.
9250	48 00	
9263	30,000 00	Do. do. do.
9264	258 60	Do. do. do.
9286	10,000 00	Do. do. do.
9300	106 00	
9373	300 00	
9377	250 00	
9378	125 00	
9385	208 00	
9415	206 00	
9420	300 00	Do. do. do.
9423	250 00	
9433	16 00	
9442	712 00	
9446	13 46	
9463	33,000 00	Do. do. do.
9475	35 48	
9480	1,000 00	
9494	100 00	
9531	1,002 85	
9537	250 00	
9557	200 00	
9568	1,000 00	
9571	6,000 00	
9573	36,541 00	
9581	300 00	
9582	300 00	
9584	300 00	
9585	125 00	
9586	18,530 10	
9587	250 00	
9588	500 00	
9617	50,000 00	Do. do. do.
9629	160,000 00	Transferred to the Bank of the United States.
9648	3,000 00	
9654	752 51	
9663	120 00	Transferred to United States Branch Bank, Washington.
9665	20,000 00	
9715	300 00	
9719	25 50	
9757	500 00	
9758	250 00	
9759	125 00	
9760	300 00	
9761	300 00	
9827	10 00	
9837	21,775 79	
9857	14,000 00	Transferred to United States Branch Bank, Louisville.
9858	40,156 00	Transferred to the Bank of Tennessee.
9859	29,844 00	Transferred to the Bank of Nashville.
9860	25,000 00	Transferred to the Bank of Chilicothe.
9861	20,000 00	Transferred to United States Branch Bank, Washington.
9862	1,175 00	Do. do. do.
9863	42,000 00	Do. do. do.
9868	24,887 81	
9899	20,000 00	
9900	200 00	
9901	500 00	
9904	125 00	
9915	300 00	
9916	300 00	
9917	250 00	
9918	500 00	
9939	1,214 48	
9952	39,000 00	
9962	2,000 00	
9974	101 67	
9975	128 60	
9997	10,000 00	
10000	62 50	
9	520 53	
28	84 79	

LIST OF DRAFTS—Continued.

Drafts.	Amount.	Remarks.
No. 9630	$2,482 80	
37	10 50	
41	48 00	
46	500 00	
62	10,391 00	
89	2,316 92	
104	250 00	
105	500 00	
107	300 00	Transferred to United States Branch Bank, Washington.
108	300 00	Do. do. do.
113	125 00	
130	62 50	
135	4,000 00	
136	2,000 00	
145	27,846 94	
146	6,139 50	
169	193 00	
177	500 00	
193	992 28	
195	15,000 00	
216	20,000 00	
217	433 70	
262	250 00	
263	125 00	
267	18 00	
286	500 00	
291	300 00	
292	300 00	
295	1,631 00	
305	300 00	
335	62 50	
354	11,760 00	
363	243 13	
406	34,000 00	
438	500 00	
439	125 00	
498	11,500 00	
504	11,380 00	
509	867 53	
536	10,000 00	
538	43 50	
597	8,000 00	
612	1,000 00	
616	1,500 00	
617	24 00	
646	82 00	
680	1,000 00	
685	8,000 00	
736	598 57	
771	737 50	
803	417 00	
804	634 00	
835	40 77	
	914,337 17	

Those drafts, opposite to which no remarks are made, were drawn in favor of individuals for the payment of warrants.

Payments to individuals	$432,393 57
Transferred to different banks	481,943 60
	914,337 17

TREASURY OF THE UNITED STATES, *June* 11, 1824.

THOS. T. TUCKER, *Treasurer United States.*

Replication to Mr. Crawford's communication to the Committee.

In replying to Mr. Crawford's communication to the committee on the 8th ultimo, the subject that seems first to demand notice, in the order in which he has presented it, is his attempt to free himself from the imputation of having taken advantage "of the moment of my departure," to arraign the testimony which had been given by me before a former select committee of the House. In this, however, he does not pretend to deny any of the facts upon which that imputation was predicated, and, consequently, may be fairly considered as admitting them. For, seeing how ready he has been to advert to and dilate upon other minute and unimportant particulars, he would hardly have been silent in regard to the circumstances

which I had relied on, to prove that he must have been apprised of my intended departure, had he not been conscious of their truth.

Laboring as he has done, in his communication, to prove that no such letter *as I swore* I saw the Receiver at Edwardsville write, could have been written, and that no such directions to continue the deposits as those mentioned in my testimony had ever been given, it can no longer be doubted by any one that the object of his report was to impeach my credibility.

As nothing could justify so serious an insinuation upon light and frivolous grounds, he ought not to have made it without the most thorough conviction that it was well founded; and being so convinced, if he felt it his duty to allege it at all, it should have been done in distinct, unambiguous, and intelligible terms. Making it in a doubtful and equivocal manner shows a disposition to inflict the injury, and at the same time to secure a retreat from a just responsibility for it. His delay would, under any circumstances, render his motives suspicious. Under the particular circumstances of this case, it affords the strongest presumption that he intended to take advantage of my absence. The facts which he now affects to question I had asserted to himself two years, and with his knowledge had sworn to them more than one year before he thought proper to indicate the slightest doubt of their truth. How, then, is his silence on the subject during the whole of this period to be accounted for? Can any one who knows his disposition towards me believe that he would have delayed this imputation a moment if he had believed he could have sustained it in a fair and honorable contest? His having so long forborne to make it, when he knew I could have had an opportunity to defend myself, affords reasonable ground to believe that he would not have made it at all if he had not supposed I had actually lost that opportunity by having taken my departure for a foreign country. Why did he not question any of the facts to which I had deposed, in his letter of February, 1823, which he addressed to the chairman of the select committee alluded to, eleven days after my examination? Had he really believed that I had not sworn truly, there was then a most suitable occasion for making his present statement, and his conduct being then under investigation, there would have been every motive for making and none for withholding it.

But this was not the only opportunity he let pass by unimproved. On the 27th of February, 1823, he made a partial report to the House, in obedience to the very resolution of May 8, 1822, of which he availed himself to make his recent attack upon me. This he might with as much propriety have done on the former as on the latter occasion. According to his own view of the subject, the letter in question being from a Receiver of Public Money, was not embraced by "a call only for the correspondence between certain banks and the Treasury," and, of course, if "no such letter was called for," his official duty did not require him to make any reference whatever to it. His communication on that subject was, therefore, wholly gratuitous, and might just as well have been made without any resolution of the House as under one that had no relation to it. But even supposing it to be otherwise, it is certainly a poor excuse for his not having transmitted the information called for on the 8th of May, 1822, before the 22d of March, 1824, that he could not get the correspondence copied sooner, when, from the swarm of applicants for employment competent to this business with which the city constantly abounds, it cannot be doubted that he might at any time have had the whole of the correspondence copied in less than one month. From the very nature of it many hands might have been employed in it at the same time; and with a call so imperative, and his own plighted word afterwards that he would have the correspondence "prepared and transmitted to the House at the *commencement* of the late session of Congress," he should not have felt himself at liberty to have made a profitable job of this business in favor of any individual, so as to have delayed it till the 22d of March last.

But I shall not conclude this replication without exhibiting still greater difficulties to overcome before he can successfully exempt himself from the suspicion of having contemplated some advantages by postponing his attack to "the moment of my departure." At present, I will proceed to a brief examination of some of the new grounds and arguments thereupon by which he has elaborately endeavored to prove me guilty of perjury.

In meeting him upon this accusation I must protest against the dexterous use he makes of the same facts to establish directly opposite conclusions in his favor. I am perfectly willing to yield him one side of the argument, and have no right to object to his taking choice, but more than this it would be unreasonable in him to ask and imprudent in me to concede.

He attempts to infer that "my publication, announcing my intention of withdrawing from the Directorship of the Bank of Edwardsville," as mentioned on my "oath," could not have been communicated to him by the Receiver at Edwardsville, and even that it could not have existed, because it was not referred to in the letter of the Receiver at Kaskaskia of September 18, 1819, who, if it had existed, was bound by the Secretary's instructions to communicate it, as "a circumstance affecting the character of the Bank of Edwardsville;" and yet he contends "that even if both the communications (my publication and the letter in question) alleged had actually been made, there was nothing in the fact for the Secretary to conceal; Mr. Edwards has stated, on oath, his opinion, that in the fall of 1819 the Bank of Edwardsville was in as good a condition as any bank in which the public moneys were deposited; and if so, what necessity was there for the Secretary to discontinue the deposits?"

Now, if the latter be true, there was surely "nothing in the fact" of my publication having been made, which the Receiver at Kaskaskia "was bound by the Secretary's instructions to communicate." On the other hand, if there was anything "in the fact" which the Receiver was bound to communicate, according to those instructions, it must have been something indicative of danger in continuing the deposits. It must be evident, therefore, either that the silence of this Receiver as to my publication is no evidence against its existence, or that it contained something "to conceal;" or, at least, to render the propriety of continuing the deposits somewhat questionable.

The truth, however, is that I have nowhere contended that the Receiver's letter rendered it Mr. Crawford's duty to discontinue the deposits, and the avowal of such an opinion is most erroneously imputed to me, in direct opposition to the explanations I have given, and my declared objects in referring to that letter. Neither in my publication of 1819, avowing my intention of retiring from the bank, nor in my correspondence with him in February, 1822, nor in my oath before the committee in February, 1823, nor in my late communication to the House of Representatives of the 6th April last, is any such idea suggested. In fact, owing to the responsibility which I thought I had imposed upon myself by recommending the bank as a depository of public money, I did not think myself at liberty to retire from it until I had seen it through all the difficulties and embarrassments with which I found it struggling on my return from Congress, shortly after it had been authorized to receive the public money. These difficulties having been overcome, and the time arrived when I thought I could with propriety announce my intention of

resigning, I made the publication which has been submitted to the committee, in which, after explicitly stating that "I was convinced it (the bank) could have nothing to fear from a comparison of its situation [as to solvency] with that of any other bank in the United States," I add, "Notwithstanding I do verily believe that neither the Government nor any individual is in danger of being intentionally imposed upon by the bank *so long as it continues under the control of its present Directors*, yet, intending to be absent from the State, and considering the disastrous pressure of the present times, the hostility which the bank has to encounter, and particularly the opposition of gentlemen in this State high in office, who have been extremely anxious to get other banks into operation with the aid of 'foreign capital,' as it is termed, I have determined to resign my seat in the Directory, and to withdraw from all future responsibility of any kind whatever in relation to this or any other bank, without making any further unsupported effort to retain any portion of the public deposits in this State, leaving it to the Directors to maintain their credit by their own good conduct, and to the Secretary of the Treasury *to judge for himself*, upon the returns he requires, how far it may be prudent to trust them."

Although I believed at the time that one of the papers in which my publication appeared was regularly sent to Mr. Crawford, yet I enclosed to him a paper containing it, and, that he might have as perfect control over the subject as possible, I prevailed upon Colonel Benjamin Stephenson, the Receiver and the President of the bank, who apprehended that ill consequences would result from my withdrawing from it, to write to the Secretary of the Treasury on the subject, and enclose to him one of my publications also; and I advised him (the Receiver) in the meantime to withhold the deposits till he could receive further orders from the Secretary.

In my correspondence with Mr. Crawford in February, 1822, which is exhibited by himself, referring to my publication and the situation of the bank at that time, I say, in one of my letters: "This publication was contained in the St. Louis Enquirer, which I supposed you took at the time; it was also contained in a paper which I forwarded to you myself; and it was enclosed, referred to, and commented upon in a letter of the President of the bank to you." In the other letter I say: "That I was the cause of the deposits being made there in the first instance I freely admit; but that I unequivocally declared that I would not be held responsible for that or any other bank, in any way whatever, after the fall of 1819; that *you were notified thereof in due time;* that the deposits have not been continued there, in consequence of my recommendation, since that period; and that *the bank was then in a good situation*, I may, I think, according to my present impressions, fairly insist on."

In my oath before the select committee on the 13th February, 1823, which Mr. Crawford has thought proper to impeach, after having testified to Colonel Stephenson's having written the letter in question, and enclosed my publication, &c., I add: "The bank continued to pay specie, notwithstanding the pressure, and in the fall of that year I expect was *in as good a situation as any bank in which the public money was then deposited.*"

In my late communication to the House of Representatives of the 6th April last I not only re-assert the same facts substantially in regard to the situation of the bank, but, by its monthly return for November, 1819, have unquestionably proved them true to the fullest extent. And I expressly state in that communication that "even at the time of its failure its resources were, I am well satisfied, more than amply sufficient to have secured its debt to the Government."

It is, therefore, inconceivable to me upon what ground it has been assumed that in referring to the Receiver's letter my object was "to charge the Secretary with continuing the deposits after he ought to have been alarmed for their safety," especially while it is admitted that I spoke "in the most decided terms of the solvency and safety of the bank" at the time the letter was written.

It is true I cannot consider it very prudent management in Mr. Crawford to have continued it a depository of public money after he had, as he says himself, "*reason to apprehend a want of punctuality or good faith on its part*," especially without enforcing a compliance with its stipulation to make those returns which *he* considered necessary to insure the fidelity of all the banks that were made depositories of the public money. The former is acknowledged in his communication to the committee, (page 18.) The latter appears by his letter to the President of the Bank of Edwardsville of the 10th November, 1821, in which he states that "no statement of the account between the Bank of Edwardsville and the Treasurer of the United States has been rendered to this Department since that of the 31st January last."—(See document 140, part 2, page 439.)

But whatever may be my opinion of his subsequent careless management in regard to this, as well as other western banks, I certainly never intended to refer to the letter in question *for the purpose of showing* that there existed *at that time* any such a state of things as rendered it necessary to withdraw the deposits from that bank.

But as my having been a Director thereof at the time it was authorized to receive the public money might have had its influence with Mr. Crawford in selecting it for that purpose, I deemed it important to give him timely notice of my intention to resign, and to afford him a fair opportunity of adopting such a course as he might think expedient under the circumstances of the case. The Receiver, who was also the President of the bank, and who was more afraid of jeopardizing the former than anxious to retain the latter office, (for which he was not then allowed a cent of compensation,) fearing that the credit of the bank might be impaired and that other ill consequences might result from my withdrawing from it, and being also bound "by the Secretary's instructions to communicate any circumstance affecting the character of the bank," was very easily prevailed on to write the letter in question, to enclose my publication, and to withhold the deposits for the purpose of lessening the additional weight of responsibility which he thought, and truly thought, the circumstances mentioned in his letter had devolved upon him.

My objects in referring to my publication and to this letter were two-fold:

1. To show the course of conduct I had pursued in relation to my withdrawal from the bank.

2. To show that Mr. Crawford was well informed and duly notified thereof. Both were rendered necessary by the ungenerous and disingenuous attempts to subject me to unjust censure which are adverted to in my correspondence with him in February, 1822.

It is remarkable that, with a pertinacity the most extraordinary, he still perseveres in his efforts to implicate me in the transactions of that bank, well knowing that my connexion with it has long since ceased. And hence is his labored effort in his late communication to the committee to prove that I continued to be a Director thereof after the fall of 1819. In doing this he must have attempted to impose upon others what he himself could not have believed. With all the information which he must have had at the time of writing his late communication what could be less justifiable than the implications

to which he has thus so recently endeavored to subject me? Whatever else he may think of me, you cannot believe that he thinks me so great a fool as to have so repeatedly and publicly asserted, and finally sworn to, the fact of my having withdrawn from the Directorship of that bank if it had not been true, since, in that case, it would have been so easy to have convicted me of falsehood and perjury. What, then, can be thought of his candor in insisting, even at this late period, that I continued to be a Director of that bank after the fall of 1819?

Let us, however, see how he endeavors to establish this fact:

Referring to that part of my oath before the committee, in February, 1823, in which I had sworn that, though I had once been elected a Director since the fall of 1819, I had refused to accept the appointment, and had had nothing to do with the management of the bank since that time. "Yet," says he, "in the following winter Mr. Edwards is found presenting himself to the Secretary, not only in the character of a *Director* of the bank, but of a Director *specially delegated* and *authorized* by the bank to conclude an important arrangement with the Secretary in respect to the terms on which the bank was to continue a depository of public money. By the printed papers accompanying the Secretary's report to the House, of the 27th of April, 1822, it appears that on the 16th of February, 1820, Mr. Edwards, then in Washington, transmitted to the Secretary a letter from the bank to the Secretary, signed by this very Receiver as President of the bank, containing a list of Directors for the year 1820, in which Mr. Edwards' name is included; that at the same time he also transmitted to the Secretary a letter from the bank, signed by the same Mr. Stephenson, informing the Secretary that Mr. Edwards, as one of the Directors of the institution, is authorized to *suggest certain modifications* of the contract between the Secretary and the bank and to conclude such arrangements as he may deem acceptable, which will be considered obligatory; and he likewise transmitted at the same time a letter from the bank, addressed to himself, signed also by Mr. Stephenson, stating to him at large the changes desired by the bank and the reasons therefor."

Contrasting all this parade of circumstances with *all* that I did in regard to *the authority* thus conferred upon me "*to suggest certain modifications of the contract*," and to my "*special delegation* to conclude *the important arrangement*," it would seem that Mr. Crawford could not have desired a stronger confirmation of the truth of the very statement which he now affects to question. *What did I do?* Nothing more than write to him a short note in the following words, viz: "I have the honor herewith to transmit to you certain communications which I have recently received from the Bank of Edwardsville, the object of which is fully explained by the communications themselves." Is it presumable that any member of the Senate, (not excepting my colleague, who was opposed to the bank,) would not, under similar circumstances, have done this much? Could I, with any kind of decent respect for a portion of the people I represented, have *done less?*

Without otherwise saying anything to him on the subject, I simply left the papers *to speak for themselves.* At this time he and myself were on terms of intimacy, and, as I thought, cordiality and friendship. Had I not been determined not to interfere further in the business I should certainly have spoken to him about it. Had he not perfectly understood from my publication, &c., the reasons of my silence, he would, doubtless, have mentioned the subject to me. But no conversation having taken place between us in regard to this matter confirms my statement, and affords a very strong presumption that he had received all the information before referred to.

His attempt to produce an impression unfavorable to me from the circumstance of my name appearing on the list of Directors is the more extraordinary, since he himself has prefaced his remarks on that subject with an extract from my oath, from which it appears "that, though I had been once elected to that station since 1819, I had refused to accept it." He well knows that to constitute a Director requires the concurring wills of the electors and the person elected; and knowing I had "refused to accept the appointment," nothing can be more disingenuous than to pretend to recognize me in that character. If he had entertained the least suspicion that I had not sworn truly on the subject his whole conduct towards me can leave no doubt that he would have spared no pains to have been prepared to prove the fact. It being, therefore, obvious that he must have believed my statement, in this particular at least, what can be thought of his effort to mislead others in regard to it? More frankness and candor surely were due to the exalted station he occupies.

My name's appearing on the list of Directors was produced by the following circumstances: The election took place on the 1st of January, 1820, while I was attending to my public duties in this place as a Senator of the United States, and though I had positively declared that I would not serve, I was elected by the influence of General Payne, of Kentucky, who held nearly half the stock of the bank, and hoped that he could prevail upon me to change my determination, which he in vain attempted to accomplish; all of which, I have no doubt, Mr. Crawford well understood. It was probably owing to this gentleman's influence, and that of his powerful connexions in Kentucky, that this bank continued so long a depository of public moneys.

From Mr. Crawford's present attempt, under all these circumstances, still to implicate me in the transactions of that bank, it may well be supposed that his first efforts for that purpose in 1822, which have been systematically and pertinaciously persevered in to the immediate cause of the present controversy, have not left me without just cause of complaint.

My conduct in regard to that bank has been fairly stated. It was the result of a justifiable desire to protect my own character against casualties that might have injured it, and not with a view to injure or give dissatisfaction to any human being. Nor did I imagine that it could have produced any motive or furnished any ground for accusation against me. Finding, however, contrary to every reasonable expectation, that "partial information from the Treasury Department," concerning my agency in bringing that bank into connexion with the Treasury, was extensively used with no little success, for the purpose of producing injurious implications against me, and thinking that I had just reason to apprehend they were about to be presented in a more imposing form, I felt myself called upon to address to Mr. Crawford my letter of the 9th of February, 1822, in which, from a desire that my conduct should be fairly understood, and with no intention or expectation of giving offence, I referred to and asserted the facts, substantially, in relation to my publication of 1819, and the Receiver's letter, which are contained in my oath before the select committee in February, 1823.

Nothing could have been more preposterous than my assertion of these facts and the request with which it was accompanied, if I had not supposed that all these documents were in Mr. Crawford's possession. Nor can anything be more reasonable than to suppose that if they had not been received by him, he would then have said so.

He, however, alleges that "his not having replied to this or any other matters contained in those

letters, resulted from his having declined any correspondence with Mr. Edwards on the subjects to which they referred, in consequence of *a menace* which the first of them contained." But let us inquire what that menace was.

Having stated, in my letter above referred to, circumstances which induced me to suppose, *as well they might*, that he intended *to make some use of my name* in a report he was about to make to the House of Representatives on the subject of the Bank of Edwardsville, I say: "I beg leave, most respectfully, to suggest that it would be but an act of justice to me to present my publication of 1819, in which I declared I would be no longer responsible for that or any other bank, in any way whatever;" declaring, in the same letter, that the object of it was to manifest my disposition or willingness to avoid *the necessity* on my part of calling for any information upon the subject, or referring to other matters.

It is this declaration, candidly made with a view to avoid any measure that might be construed into an evidence of hostility, that he is pleased to consider "the menace which my first letter contained." As, however, my real object was what I had declared it to be, I had no hesitation in saying in my second letter that "I owe it to myself *unhesitatingly* and *promptly* to disavow any intention of offering personal disrespect to you, or the station you occupy." The *menace*, then, if any had been made, was withdrawn. Still, however, he did not think proper to deny that the communications alluded to were in his possession, which no doubt he would gladly have done if such had been the fact.

But he did not, in fact, "decline any correspondence with me on the subjects to which my letters referred;" for, in his answer to my first one, among other observations which he made in relation to those "subjects," he says: "I assure you, sir, it will afford me great pleasure to communicate to Congress *all* the information in the possession of the Department concerning that bank, your agency in bringing it into connexion with the Treasury, and the representations which were made against," &c., thereby manifesting a disposition rather to show that he had no desire to conceal and withhold the documents alluded to, than to deny their existence.

Under these and other circumstances mentioned in my communication to the House of Representatives, it would be extraordinary, on the supposition that my publication and the Receiver's letter had not been received, even if he had declined replying to my letter of February, 1822, that their existence should have remained for a period of more than two years unquestioned; and that even a doubt upon the subject should have been for the first time suggested "at the moment of my departure for a foreign country."

But Mr. Crawford has, in his communication, attempted to avail himself of an additional ground to convict me of false swearing in what he is pleased to call my "alleged expectation" that the letters referred to in my testimony, as having passed between himself and Colonel Stephenson, would have been communicated to the House under one or other of the resolutions of February, 1822.

"As the resolutions," says he, "under which it is alleged these letters should have been communicated, call only for the correspondence between certain 'banks' and the Secretary, it is unnecessary to explain why, among the letters which were communicated, any correspondence between a 'Receiver' and the Secretary was not to be found; nor is it easy to imagine how any one informed of the tenor of those resolutions should have entertained the expectation of seeing the letters in question among the papers which were transmitted."

In order to a correct understanding of this part of the subject, it may be useful to advert to my testimony before the committee. In this, after stating that I had prevailed upon "Colonel Benjamin Stephenson, the Receiver, and the *President of the Bank of Edwardsville*, to write to the Secretary," &c., I say, "I was much surprised at not seeing this correspondence in the report, as well as one or more letters which, I confidently believe, were written to the Secretary of the Treasury in 1819, for the purpose of apprising him of the situation of the bank at that time, and inducing him to forbear to draw upon it until it could relieve itself from the pressure it was then encountering." Now as, from my whole statement in regard to this matter, it is evident that the subject-matter of the letter referred to in my testimony related much more to the affairs of the bank than to the ordinary duties of the Receiver, it surely is not more extraordinary that I should have expected to have seen this letter, or so much of it, at least, as related to the affairs of the bank, "among the papers which were transmitted," than that Mr. Crawford himself should have transmitted a variety of letters from *this same Receiver* under the resolutions referred to.

But he has in other instances acted upon the very consideration which induced the "expectation" on my part to which he now excepts; or why did he transmit his letter to the Receiver at St. Louis of January 19, 1822, (see Document No. 119,) and state, in the report which it accompanied, that he had transmitted "all the additional returns and correspondence required by the resolution, *except two letters from the Receiver at St. Louis, which were of a confidential nature?*" Nothing could have rendered it necessary to have communicated the first, or to have apologized for not transmitting the latter, but the circumstance of their relating, as the letter of Colonel Stephenson did, to the affairs of the bank.

Having thus disposed of the amplifications which he has given to his original charge, as contained in the report in question, I now return to the latter, which is as follows:

"The Hon. Mr. Edwards, late a Senator from Illinois, having stated on his examination before a committee of the House, on February 13, 1823, that the late Receiver of Public Moneys at Edwardsville had, on his advice and in his presence, written a letter to the Secretary, enclosing a copy of a publication which Mr. Edwards represents himself to have made some time in the year 1819, announcing his intention of retiring from the Directorship of the Bank of Edwardsville, and that he had advised the Receiver to withhold his deposits from the bank until he could receive further orders from the Secretary; and that *the Receiver* afterwards informed him that he had received *a letter* from the Secretary, directing him to continue the deposits; the Secretary deems it proper to state that no such letter from the Receiver is to be found on the files of the Department; that the officers employed in it have no recollection of the receipt of such a letter; and that, on an examination of the records of the Department, it appears that no answer to any such letter, *directing the Receiver to continue the deposits*, was ever written to him by the Secretary of the Treasury."

Whatever different interpretations, ingenious and forced constructions might have given to this report, Mr. Crawford's elaborate commentary upon it must now carry conviction to every mind that its real object was, at least, to create a suspicion of the truth of my statement, both in regard to the Receiver's having written the letter mentioned in my testimony, and of his having "afterwards informed me that he had received a letter from the Secretary *directing him to continue the deposits.*" The report itself, as well as the commentary, alleges circumstances which are intended to invalidate the former, and he has impeached the latter by denying that he *ever gave such instructions to the Receiver.*

The facts, then, fairly at issue between us are—

1st. Whether the Receiver did write the letter alluded to.

2d. Whether he "afterwards informed me that he had received a letter from the Secretary directing him to continue the deposits."

As to the first: It appears that on August, 6, 1819, Mr. Crawford addressed a letter to the Receiver most emphatically requiring him to state "why he had not then deposited the public moneys in his hands in the bank, in conformity with the instructions from the Department," and alleging that there could be "no longer any excuse whatever for retaining the public money."—(See page 115 of this report.)

It is difficult to believe either that the Receiver would have neglected to answer this peremptory letter, or that Mr. Crawford would have tolerated such a disrespectful omission. The latter, however, has stated additional circumstances which render it wholly improbable that any such neglect should have occurred. He represents the Receiver as having been guilty of great remissness in regard to making his deposits for months before, and says that he (the Receiver) "must have discovered that the Secretary was dissatisfied with him for retaining the public money in his hands. He must have been aware that every subsequent return which he transmitted to the Treasury, as it exhibited an increasing balance, and as it showed that he made no deposits in bank, would aggravate the Secretary's dissatisfaction." Mr. Crawford, however, relies upon these circumstances to prove that if the Receiver had answered this letter he would in his subsequent correspondence, consisting of two short notes, have made "some allusion to the communication which explained the reason of his apparent disobedience, and to the instructions which he expected in answer, for the government of his conduct in that important particular;" but would it not, let me ask, have been much more extraordinary and unaccountable that he should not have answered the letter at all, than that he should have failed in one or two short subsequent communications to have alluded to his answer?

The letter, in fact, was fully answered on the 12th October, 1819. No other answer was ever given by the Receiver. And this is the very letter in question which, after accounting for its delay, assigns as a reason for not having theretofore made the deposits, *a difficulty that might thereby have been created* of complying with previous instructions; presents an account of the then situation of the bank; intimates apprehensions as to its future prospects; declares an unwillingness to make further deposits without such instructions as the Secretary might think fit to give "on a full disclosure of the whole circumstances of the case;" and, among other things, expressly states that "*the publication of Governor Edwards, herewith transmitted, shows the course he is disposed to pursue.*" All of which, I am happy to say, can be established by the original draught of the letter itself on file in the office of Samuel D. Lockwood, Esq., Receiver of Public Moneys at Edwardsville, with an endorsement thereon in the handwriting of the late Receiver, (who has been dead about eighteen months,) purporting that the letter was sent to Mr. Crawford in October, 1819, (of which an attested copy is hereto annexed.)—(See page 116 of this document.)

On the 22d October, 1819, ten days after the date of the letter last referred to, the Receiver again writes to Mr. Crawford, and states that "twelve thousand five hundred dollars of the capital stock of the Bank of Edwardsville having been paid into the bank since the date of my *last letter*, I feel it my duty to inform you of the circumstance *in consequence of some of the suggestions made in that letter.*"—(See page 117.) The first fact in issue between Mr. Crawford and myself is therefore established.

As to the 2d, viz: "That the Receiver informed me he had received a letter from the Secretary directing him to continue the deposits." It must be admitted that my statement does not render me at all responsible for the truth of this information, and that it might have been given to me even if it had not been true. But as this circumstance would have weakened, so the fact of Mr. Crawford's having actually writen a letter to the Receiver in November, 1819, expressly saying "*I request that you will, immediately after the receipt of this letter, deposit in the Bank of Edwardsville the whole of the money in your possession on the 30th instant,*" must sufficiently corroborate my testimony.

This letter, it is true, does not profess to be an *answer* to the letter of the Receiver of the 12th October, 1819, nor have I imposed upon myself any obligation to prove it to be so. But there are certainly strong circumstances to show—

1. That it was written in consequence of the Receiver's letter.

2. That it could not have been written on the grounds upon which it professes to have been written.

As to the first: It is worthy of remark that, in noticing "*the difficulty*" suggested by the Receiver as an excuse for not having made the deposits, Mr. Crawford is so *particular* in pointing out the means of obviating that difficulty, that it is almost impossible to resist the belief that he had then received the letter in question.

This belief, however, acquires great additional, if not irresistible strength from another document which Mr. Crawford enclosed in his letter to the Receiver of the 1st November, 1819. It will be perceived that among the strongest reasons urged by the Receiver for declining to make the deposits in the Bank of Edwardsville without further instructions from the Secretary, were his apprehensions of danger to it from "*the hostility of the Bank of Missouri*, and *citizens of St. Louis;*" and his apprehensions that the drafts of the Secretary might fall into their hands, or those of persons who, under their influence, would be disposed to insist upon *specie*, when *notes* would answer them equally well, *merely* for the purpose of harassing and distressing the bank." It is presumable that it was to allay these apprehensions that Mr. Crawford (who had checked the Bank of Missouri for its conduct towards other banks) transmitted in his letter to the Receiver, who was also the President of the Bank of Edwardsville, the document alluded to, which is headed "a list of bank notes which would be received by the Bank of Missouri according to the letter of the President of that bank dated August 9, 1819."—(See page 115.) For what other possible purpose could this "*list*" have been intended? And what else could have induced him to send it to the Receiver at Edwardsville?

Further corroboration of his having received the letter in question is furnished by the circumstances of his having, on the same day that he wrote to the Receiver at Edwardsville, written on the same subject to both the Receiver at Kaskaskia and the Cashier of the Bank of Edwardsville, giving to the former particular instructions about making his deposits, and enclosing to the latter a copy of a letter that he represents himself to have written to both these Receivers, from which it appears that he ordered them to deposit all the public moneys which they should receive after the last day of the month in which he wrote, *not in the Bank of Edwardsville*, but in the Bank of Missouri until otherwise directed.—(See page 118.)

Considering the circumstances disclosed by Mr. Crawford, in regard to the withholding of the deposits by those two Receivers, it is not to be presumed that either of them would have been guilty of any

unnecessary delay in making the deposits after the receipt of his letters to them of the 1st November, 1819; and if these letters, which purport to have been written at that time, were promptly transmitted by mail according to their respective destinations, it is inexplicable that the Receiver at Edwardsville, who resided within about two hundred yards of the bank, of which he was also the President, should not have deposited "the whole of the money in his possession on the 30th November," before the 31st December, and that the Receiver at Kaskaskia should not have made his deposits until the 3d January following. Mr. Crawford admits that the former did not receive his letter till some time in the month of December, but at what time in that month is not stated, nor how the fact was ascertained or is ascertainable.—(See his communication, page 6.) Such delays as must have intervened between the date and receipt of those letters, at a season of the year when the mail is liable to so little obstruction, afford matter of speculation, in which, for the present, I forbear to indulge.

But, I would ask, what, but the letter of the Receiver at Edwardsville of the 12th October, could have startled Mr. Crawford into all this hurry of writing, and sudden change of the place of deposit, and at the same time account for the subsequent hesitation that seems to be fairly inferrible from these otherwise unaccountable delays? As that letter was well calculated to produce such results, and nothing else appears to account for them, it cannot be unreasonable to refer them to that cause.

He attempts to avoid the inference of his having received this letter and my publication, by stating "that if they had been known to him, they would naturally have been alluded to on such an occasion" as that of writing to those Receivers; in other words, that the receipt of them would have been acknowledged by him. But he admits the receipt of the letters of Mrs. Stephenson and the Receiver at Kaskaskia of the 18th September, 1819, and attaches much importance to them in his communication; yet, though it would have been just as "natural" that he should have alluded to them as to the letter of the Receiver of the 12th October, he is as silent as to either of them as he is to the latter, or as he was to that part of the letter of the President of the Bank of Missouri, of the 9th August, 1819, which gives such an alarming account of the Bank of Edwardsville. His not having noticed the letter in question in any of his subsequent communications, therefore furnishes no evidence to rebut the strong presumption that I have relied upon to prove that he must have received it.

Let us then briefly inquire whether his letter of the 1st November could have been written on the grounds upon which it professes to have been written?

He professes to have been induced to write it from an inspection and examination of the *monthly accounts* of those Receivers, and commences it in the following words, viz: "Upon referring to your *monthly accounts*, it appears that you have retained all the money which has been received by you *since the month of August last.*" Now a moment's reflection is all that can be necessary to convince you that there could not have been at Washington on the 1st November more than *one monthly account* of moneys received *after* the month of August preceding. And if he had really referred to their *monthly accounts*, he would have perceived that the Receiver at Kaskaskia had retained in his hands all the money received by him after the 18th May, and that the Receiver at Edwardsville had made no deposit since the first day of the preceding July; circumstances which it is extremely improbable he would have overlooked, or neglected to advert to in his letter, unless, indeed, there was some peculiarity in these cases, that defies all skill in guessing, which rendered it more excusable in these officers to have retained one part of the public money than another.

But, if something more than meets the eye was not intended, why was his letter to the Bank of Edwardsville of 1st November, 1819, together with its enclosure, on the subject of those very deposits, suppressed? Their omission concealed a fact which affords a very strong presumption that he had received the letter of the Receiver at Edwardsville of the 12th October, and it is rendered less probable that they were withheld through inadvertence or forgetfulness, from the circumstances of my having called his attention to the subject, by my correspondence with him in February, 1822, just about the time he made the report that ought to have contained them.

This letter, though at last brought out upon the third call upon Mr. Crawford for his correspondence with the banks, and accompanying the report that was intended to affect me so injuriously, is still given in such a manner as not only to conceal the true state of the case, but to produce an impression directly contrary to the fact, by omitting to communicate its enclosure, which is so referred to as necessarily to make it a part of the letter, and this impression would probably never have been questioned, but for the present contest in which the report has involved me.

The letter commences by saying, "The letter of which the enclosed is a copy, was addressed to the Receivers of Public Money at *Kaskaskia* and *Edwardsville.* * * * To prevent the inconvenience and risk which may result from the accumulation of such large sums in the hands of those officers, I have this day directed *them* to deposit in *the* bank the sums which may be in *their* possession on the 30th instant, and to deposit monthly the money which may be received during each month."

Now, in what bank would any one suppose these monthly deposits were to be made? Certainly in the Bank of Edwardsville, to which the letter was addressed. But palpable as this conclusion may appear, the fact is directly otherwise, and the enclosure will prove it. By the latter, Mr. Crawford says "I request that you will *immediately* deposit in the Bank of Edwardsville whatever sums may be in your hands on the 30th instant, (November, 1819.) * * * You will, after the deposit herein directed, make your deposits *in the Bank of Missouri* until otherwise directed." Who, let me ask, could have inferred from this letter alone that these directions had been given to those Receivers or to either of them? And can it be denied that this enclosure ought to have been communicated for the sake of truth if nothing more?

But let us see how this case stands in other respects. If he did not send such a letter and give such instructions to those Receivers, he made a direct and positive misrepresentation to the bank, for which no adequate motive can be perceived. But if, *as he himself asserts*, he did give such instructions, it shows most clearly that he did intend to suspend the making of deposits in that bank, and accounts, much more satisfactorily than he has done in his communication to you, for his letter of the 20th April, 1820, which directs the deposits to be continued with a degree of particularity that would scarcely have been thought necessary if there had been no reason to suppose it had been his intention to discontinue them.

But he has appealed to the want of any assignable motive for the concealment of any of the foregoing facts as proof that none was intended. I take no issue with him upon his motives or intentions. I may, however, be permitted to say that the pertinacity with which, in opposition to all the proofs I have exhibited, he still endeavors to hold me responsible for the Bank of Edwardsville, after the fall of 1819, renders it probable that he might not have been willing to let me escape from responsibility at that time. Overwhelmed, as he was, with representations against the bank, my withdrawal from it may have confirmed

his fears, and rendered him reluctant to disclose any circumstance that was calculated to devolve upon him an increased responsibility for events then apprehended and since realized.

Having received a communication, through the committee, that contains a reference to a conversation that I am represented to have had with Mr. Campbell, of Ohio, on the day of my departure from the city in March last, I feel myself authorized to give the following explanations:

In travelling through Kentucky last summer I received, at Russellville, in that State, a confidential communication from Virginia, warning me that I was to be attacked at the then succeeding session of Congress, and that Governor Coles, of Illinois, was expected to co-operate in it, and advising me strongly to come on to Washington a week or two before the meeting of Congress, for the purpose of preparing for a defence. These intimations coming from a source that I knew to be entitled to the highest respect, I did not think it prudent to disregard them, and not expecting to return to Illinois for some time thereafter, I wrote to the Hon. Daniel P. Cook on the subject; in consequence of which, a correspondence took place between him and Governor Coles, in which, I believe, the latter disavowed the correctness of the information as it related to him. I refer to this correspondence with less reluctance, because Governor Coles, whose character is well known here, can establish it.

Being thus warned, I endeavored to prepare for the threatened attack, and came on to Congress with a determination to do nothing unnecessarily to provoke it, but to meet it, whatever it might be, with firmness whenever it should be made. I, however, never once suspected anything like the insinuation contained in Mr. Crawford's report; and though I may have written as much, or even more than has been supposed, preparatory for an anticipated attack, yet it is most certain that not one word of it related to the subject of the report. This I had neither anticipated, heard of, nor seen, till about one hour before my intended departure, on the day after it was communicated to the House. It then took me by such perfect surprise that I neither knew nor could decide what was best to be done with it; and I left the city without ever having mentioned the subject, as well as I can recollect, to any person or persons, except three members of the House of Representatives, of whom Mr. Campbell, of Ohio, was one. I met with him on the morning I left the city, and my impression is that he introduced the subject, and seemed to have no doubt that the report was intended as an attack upon me. In the course of the conversation with him I alluded to the confidential information above referred to, probably spoke of what I had prepared and intended to have done in any event that might have rendered it necessary to have defended myself at an earlier period, and regretted that I could not have been permitted to get off in peace. It is idle to insinuate that my answer to the report could have been written before my departure from this place. The latter could not be answered till it existed; and after it was known to me, I did not remain here long enough for any such purpose. Besides, a letter which I wrote to Mr. Campbell, on my journey, (towards whom I had no motive for concealment,) will show that my communication was then not only written, but that I did not expect to employ more than three hours in replying to the report. One thing is certain, that no man could have been less disposed than myself to be the aggressor in any controversy whatever at that time; and if I had not considered the report as intended and calculated to fix an indelible blot upon my reputation, which I knew I did not deserve, nothing would have been heard from me in regard to Mr. Crawford.

The anxiety which the committee manifest, and must so naturally feel, to get through with this investigation, and my continued indisposition rendering it impossible to proceed with my replication to Mr. Crawford's communication as I had intended, so as to finish it within the time which I could reasonably hope to prevail upon the committee to wait, I feel myself compelled to postpone to a future occasion, which will not be neglected, a full answer to all his remarks, and at present to content myself with a few observations upon those of them which are most prominent, and seem to demand the most immediate attention.

Commencing his justification for receiving so much uncurrent paper, some of which was greatly below par, from certain local banks, with a history of the commencement of the direct connexion of the Bank of Missouri with the Treasury Department, on the 1st August, 1818, he says: "Before this time the bank had acted as the agent of the Bank of the United States. It had fulfilled its engagements with that institution with good faith, &c. * * * * The large amount of money to be received from the sale of public lands in that quarter rendered a connexion with such a bank not only convenient, but necessary. * * * The Receivers were instructed to receive the notes of such banks as paid specie on demand for their notes, and no other, and to deposit them in the bank to the credit of the Treasurer." But, says he, in this arrangement with the bank "there was *no stipulation* as to what kinds of money it should receive or pay for the Treasury." These, therefore, must have been general deposits; and having been made at the solicitation of the bank, without any special agreement, it thereby imposed upon itself the highest obligation in regard to them that the acceptance of an unconditional and general deposit could create upon any bank whatever.

But, besides this general principle, there was a contract that excludes every construction which could have imposed upon him any obligation, moral or legal, to have taken from the bank any paper that was not of as much value as the deposit at the time it was made.

This bank was continued a depository of the public money on the same terms on which it had been employed as the agent of the Bank of the United States, except that instead of the deposits being subject to the drafts of the Cashier of the Bank of the United States, they were, on this second arrangement, to be drawn out "from time to time by Treasury drafts."

In both cases they were to be drawn for "as occasion might require, subject to the following conditions, viz:

"1st. If in favor of individuals, to be paid at sight.

"2d. If in favor of the Bank of the United States, payable in sixty days."

It appears from Mr. Crawford's own reports, "that in 1817 an arrangement was made between himself and the Bank of the United States, by which the public funds were to be deposited in the branches of that institution in all places where such branches existed; and where there was no such branches, the bank was to designate certain State banks, for which it would be responsible, and in which such public moneys should be deposited," &c.

In conformity with this arrangement, the Bank of the United States, having selected and employed the Bank of Missouri as a depository of the public money, became responsible to the Treasury Department to pay cash for all moneys therein deposited. This it could have had no motive for doing without a correspondent obligation on the part of the Bank of Missouri. Who could be better judges of what would create such an obligation than the enlightened President and Directors of the Bank of the United States?

Their disinterested opinion on the subject is practically demonstrated by the adoption of measures which they must have considered fully adequate to secure their own interest, and impose upon the Bank of Missouri the correspondent obligation above referred to." Their, therefore, not requiring "a stipulation as to what kind of money the Bank of Missouri should pay" is the best proof that they did not consider any stipulation, in addition to those expressed or implied by the contract, as necessary to impose upon that bank the obligation to pay cash.

If, then, notwithstanding the want of such a stipulation, the Bank of Missouri was answerable to the Bank of the United States for the public deposits as cash, by what kind of argument can it be demonstrated that the absence of such a stipulation exempted it from a similar obligation in its subsequent engagements with the Treasury Department?

By the contract there were but two ways by which the Secretary could claim the right to demand or the bank the right to make payment: The one by drafts in favor of individuals, payable at sight; the other by drafts in favor of the Bank of the United States, payable in sixty days. There was, therefore, no obligation on Mr. Crawford to receive one cent himself, nor to enter into an arrangement with other banks to receive any part of the deposits from the Bank of Missouri. How, then, was he "bound" to accept the uncurrent money which he received from that bank? By the contract he could have lawfully required it to pay the whole amount of deposits, either on drafts in favor of individuals or of the Bank of the United States, subject to the conditions that apply to each. Had he drawn for the whole amount of the deposits, according to the contract, his drafts could not have been discharged, without the consent of the holders thereof, in anything but legal money, and a protest of the drafts would unquestionably have furnished good cause of action against the bank.

But it is manifest, from other considerations, that it could not have been the intention of the parties that the deposits were not to be considered as a cash demand upon the bank. Both parties knew at the time of the contract that the Bank of the United States would not receive in payment anything but cash, or its equivalent; a contract, therefore, on the part of the Bank of Missouri to pay, if required, the whole amount of the deposits to the Bank of the United States, must have been understood as an obligation to pay it in legal money, or such other funds as that bank would consent to receive.

If the construction now contended for by Mr. Crawford be correct it equally applies to all the other banks which he employed, whose connexion with the Bank of the United States ceased on the 30th of June, 1819, and a more injudicious arrangement, nor one better calculated to perpetuate "the evils of special deposits," could not well have been made. They were not bound to receive any notes which, at the time of deposit, were not equal to cash; and if they might thereafter discharge the obligations created by those deposits in depreciated paper, there could not be worse management than permitting the deposits to accumulate, as he says they did, in the Bank of Missouri, in rather less than one year, to the amount of upwards of $640,000, composed principally of notes most liable, from the very nature of the times, to depreciate.

Under such circumstances, however solvent the Bank of Missouri might be, such an amount of notes could not be kept on hand so long without danger of great loss to the Treasury; and therefore it must have been bad management not to have found some means of exchanging them for cash, or applying them to the public service.

It is, however, but a waste of time to dwell upon a point which the testimony of some of the best informed and most distinguished gentlemen of which this country can boast, taken in this case, proves to be so incompatible with the general usage and practice of banks in such cases.

I will, therefore, notice this part of Mr. Crawford's communication no further than to make a single remark upon the evidence by which he endeavors [to prove] that he was "bound" to have taken even more uncurrent notes than he did receive from the Bank of Missouri. "This evidence (says he) is statement E, prepared at the Bank of Missouri, and laid before the Missouri Legislature by a committee which was appointed to examine the report of the bank, and which committee represents itself to have had before it, and carefully examined, the books, notes, and such other papers of the bank as were necessary." The statement is "of moneys on hand September 6, 1819, received from the several Receivers of Public Moneys, being such as they were authorized to receive by the Hon. Wm. H. Crawford, Secretary of the Treasury." It purports, he adds, to have been taken from a register kept by the Cashier of the bank from August 8, 1818, to September 6, 1819, which period includes only twenty-seven days not embraced by the first arrangement under which the bank was accountable only in kind. By this statement it appears that the bank had then on hand notes taken from Receivers, of a description not receivable by it on general deposit as cash, amounting to $569,064, of which $283,757 were of the kinds transferred by it to the Treasury."

In stopping so short, however, with his quotation from this document, he has omitted a most material part of it, which overthrows his whole conclusions, for, in reference to those very notes, the document states that though they had been received as above stated, "*the bank did, at its own expense and risk, convert the same into specie.*" If, then, this document is good for anything, it leaves him wholly destitute of any apology whatever for receiving uncurrent notes from that bank.

But waiving all question of his obligation to receive uncurrent notes from this bank, I return to and insist upon a specific statement contained in my communication to the House, which I think he has but poorly evaded.

It is this: "That being called on by a resolution of the House of Representatives to state the amount of uncurrent notes which he received from those banks, he has misstated it, making it less than it really was."

To decide this matter, it is necessary to see both what he has said and what he has done in regard to it.

In his report of February 14, 1822, page 8, in replying to the call that had been made upon him for the amount of uncurrent paper which he had received from certain banks, he says as follows, viz:

"From the Bank of Tombeckbe there have been received $15,311 in the notes of the State Bank of North Carolina.

"From the Bank of Missouri there have been received the following sums, viz:

"In notes of the State Bank of North Carolina	$42,000
"In notes of the Bank of Nashville	29,844
"In notes of the Farmers and Mechanics' Bank of Cincinnati	11,845
"In notes of the Miami Exporting Company	8,661
"In notes of the Bank of Cincinnati	3,846

"In notes of the Bank of Muskingum $291
"In notes of the Farmers, Mechanics, and Manufacturers' Bank of Chilicothe 350

"And from the Bank of Edwardsville there have been received $18,562 in notes of the Bank of Kentucky and its branches.

"In the two first cases the notes were received in the month of March, 1820, and in the third, in October, 1821. All these notes above described were uncurrent at the time they were received from the banks * * * * * * In no *other case* have uncurrent bank notes been received from any bank in which the public money has been deposited."

These are the assertions of Mr. Crawford, about which there can be no dispute. If, then, I can show *another case* or *other cases* in which *uncurrent bank notes* have been as clearly received from the Bank of Missouri as in the cases he has mentioned, I make good my statement. This being all that I desire, I shall content myself with but a single case at present.

In his letter, I No. 9, of March 2, 1820, to the President of the Bank of Missouri, he acknowledges that, "in consideration of a proposition made by Colonel Reddick, as agent for the Bank of Missouri," he had agreed to take a draft "in favor of the Bank of the State of Tennessee, payable at Louisville, for $40,156 in notes of that bank and its branches."—(See document 66.)

His letter, B No. 25, to the President of the Bank of Missouri, of the 14th of November, 1820, and the President's answer, B No. 26, of the 12th of December, 1820, (see document 119,) show that the said $40,156 in notes of the Bank of Tennessee and its branches, were transmitted to the Branch Bank of the United States at Louisville on the 21st of May, 1820, according to his orders, where they were received by him.

The Hon. Hugh L. White's testimony shows that these notes were mostly on the branches of the State Bank of Tennessee, and that those branches had suspended specie payments some time in the summer of the previous year.

These notes, it will be seen, are not included among the uncurrent notes which Mr. Crawford acknowledges to have received, though they were equally entitled to that denomination. I therefore submit the naked fact to the committee, that he did receive uncurrent notes to a considerable amount in *another case* besides those specified in his report on that subject.

Without positively denying this statement, Mr. Crawford would seem to impugn it by alleging that those notes were immediately placed to the credit of the Treasurer, as cash, by the Bank of Tennessee. This, if ever so correct, cannot disprove the fact I have alleged. The notes in the hands of the Treasurer were as much a cash demand upon the bank as any entry it could make on its books upon their alleged transfer. But, had they been paid the next day, it would not prove they were not uncurrent when received. They, however, remained at Louisville from May 21, 1820, till January, 1822, and have only been discharged by payments in depreciated paper to pensioners, and, possibly, a few other public creditors; so that, if the Treasury has escaped a loss, it has fallen upon those who were entitled to the gratitude and justice of their country. But I have not pretended to allege anything more upon this subject than the mere fact that more uncurrent notes were received than has been stated by Mr. Crawford, and therefore it is not incumbent upon me to show that the Treasury has sustained any loss, or that the Bank of Missouri has gained an advantage at the expense of the poor pensioners on the Government. I have not represented these "as notes of insolvent banks," as those on some of the banks of Ohio actually were; but I have no doubt that as much might have been said in favor of the receipt of some of the other Tennessee notes, which Mr. Crawford acknowledges were uncurrent, as of those on the branches of the Bank of Tennessee. If, however, I am bound to pursue the subject further, for my own justification, then, certainly, I have a right to call for and should wish to see the proof on which Mr. Crawford has predicated the statement which he has made to the committee on this subject.

The next subject to which I be leave to call the attention of the committee is to my fifth statement, in the following words, viz:

"That he has, in his report to the House, misrepresented the obligations of those banks, or some of them, at least, and predicated thereon an indefensible excuse for his conduct in receiving those uncurrent notes."

It is evident that I have been misapprehended in regard to this statement. I certainly never intended to be understood as alleging that Mr. Crawford had misrepresented the contracts which were submitted with his report; for I myself relied on those contracts and the *fact* that no public money had been received by the Banks of Edwardsville and Tombeckbe, before the date of their respective contracts to pay cash for the deposits, for proof of my allegation.

The committee justly consider this statement as the recapitulation of a charge previously made, and it will be seen that, for a specification thereof, I referred to a preceding part of the communication that contained it. This is expressed in the following words, viz:

"Being called on by a resolution of the House of Representatives to state the amount of uncurrent paper which he received from the local banks that had been made the depositories of public money received from the sale of public lands, he admits the receipt of a large amount from the Banks of Edwardsville, Missouri, and Tombeckbe; but, as an excuse for his conduct, he represents those notes to have been deposited in these banks "before the date of their contracts under which they agreed to account for the public deposits as specie."

My opinion certainly is, that any statement which either adds to or diminishes the real obligations of those banks must be a misrepresentation of their obligations, and, taking Mr. Crawford's statement to be correct, it implies the existence of obligations different from those contained in the "contracts submitted with his report;" for the deposits could not have been made "*before*" the date of those contracts without an expressed or implied contract thereupon, which was not communicated, but which, from his statement, must be understood as giving to those banks a right to tender the money which he received from them.

My object, however, was to show that he had misstated the fact in saying "that the uncurrent notes which he had received from the Banks of Edwardsville and Tombeckbe had been deposited in these banks *before* the date of their contracts under which they agreed to account for the public deposits as specie;" and this statement I now beg leave to submit to the decision of the committee, holding myself ready, if the committee have any doubts on the subject, to show that those deposits were made in these banks *after* and not *before* the date of their contracts to pay cash for them.

Mr. Crawford has labored to show that the interest of the western country required the employment of the local banks as depositories of public money. I am not disposed to contest this point, nor to deny that a judicious employment of solvent and prudent local banks for this purpose might have afforded

some relief; though the principal object which he seems to have had in view was to relieve the Bank of the United States from the odium of collecting the public revenue and converting it into available funds by substituting the local banks for that purpose. According to his arrangement, as he himself has developed it, his intention was to render the public money, by whomsoever collected, available wherever the public service might require it. Of course, whether collected by the local banks or the Bank of the United States, it was *intended* that all of it which could not be appropriated to the public service in the western should be transferred to the Atlantic States. The drain of specie, or its equivalent, therefore, from the west, with the exception of the permanent deposits, was *intended* to be the same in either case; and it is doubtful, at least, whether the ephemeral relief thus afforded to the western community has not been more than overbalanced by the evils which finally resulted from the injudicious execution and suicidal extension of this plan. Certainly great losses have resulted from it, as the events of every day exhibit, and if they have not fallen upon the Treasury the people cannot have escaped them.

The principal ground of my objections to Mr. Crawford's conduct in this respect has been exhibited to the House in the following words, viz: "The most objectionable parts of his conduct in regard to these matters are his mismanagement of those banks, and his continuing to employ them after he himself had become sensible of the danger of doing so."

To establish this statement I rely upon his communication to the committee to show that he continued the Bank of Edwardsville a depository of public money after he was so convinced of its want of good faith as to act, in other respects, upon that opinion.

I rely upon his correspondence with the Banks of Tombeckbe, Huntsville, Steubenville, and Vincennes, and Governor Jennings' testimony in regard to the latter, to show that he was apprised that there was danger in continuing the deposits in the three first, and that he continued the latter a depository of public money after it had forfeited all claim to his confidence, and proved to his own satisfaction that it could not safely be trusted.

I rely upon the testimony that has been taken before the committee to prove, 1st. That he has acted illegally in making deposits of public money in local banks in the District of Columbia, and even in this city, without making report to thereof Congress, according to law; 2d. That he has, in a variety of instances, abused his power to make deposits of the public money by actually making pure gratuitous loans thereof; and, 3d. That of the loans which he thus made in 1819 a part thereof has not been repaid, and is in danger of being lost.

By the document 66, A No. 10, it appears that, notwithstanding he had made loans to certain local banks in the District of Columbia which were so crippled as not to be able to continue their operations without the assistance he afforded them from the Treasury, and particularly the Mechanics' Bank of Alexandria, whose situation he well knew, and to which he had made five several loans of public money to enable it, as the witnesses say, to wind up its affairs, and which loans, or the major part thereof, remained unpaid, he did, on the 1st of August, 1820, the year after these loans were made, direct the Receivers of Public Moneys in Ohio, Indiana, Illinois, Missouri, and Michigan to receive the notes of those banks in payment for public lands.

By document No. 66 it appears that the Farmers and Mechanics' Bank of Cincinnati, into which he directed the public deposits to be made in 1819, besides its other debts, owed to the Bank of the United States $220,000, had issued its own notes to the amount of $77,550, and had of specie only $19,430, and that he was twice offered any additional security for the fulfilment of its engagements which he might require, but which he declined taking.

By the same document it appears that he declined the offer to pay interest by the Bank of Huntsville which the Treasury was justly entitled to receive from that bank.

By his report in the case of Mr. Brahan, Receiver of Public Moneys at Huntsville, it appears that that officer had appropriated a very large amount of the public money to his own use; that he was continued in office an improper length of time after his misconduct was known to Mr. Crawford; that, finally, in settling with him, a large amount that was justly due to the United States as interest upon the money which he had misapplied was relinquished; and that the indulgence he received as to the time of repayment was more than he deserved.

By Mr. Crawford's own communication to the committee he himself has shown a case of a Receiver which would have rendered it improper to continue any man in such an office under the circumstances which he has stated.

There must also have been some bad management in his permitting the deposits in the Bank of Missouri, to accumulate to the amount of $726,000 when the transfer of any part thereof to the Branch Bank of the United States at Louisville was so practicable by the facilities constantly afforded by steamboat navigation between St. Louis and that place; in his permitting the Bank of Missouri to delay the payment he required from it in June, 1819, for about five months; in his withdrawal, in March, 1820, of his previous drafts upon it, and then agreeing to take a much less sum, and a great portion of it in uncurrent notes, with an intimation to the President of the bank of ten months additional indulgence, (see his letter I No. 9, 66;) and this, too, at a time when the bank must have had in its vaults, besides its other good funds, about $221,599 40 in specie, which it was permitted to retain and use, and which was $43,424 40 more than the whole amount of the payments stipulated for by Colonel Reddick as the agent of the bank.—(See bank return, February 1820.)

Admitting that Mr. Crawford was right in receiving so much uncurrent money from this bank, I submit it to the committee whether he was not wrong in permitting the bank at that time still to retain such a large amount of public money in its possession, and, for a more detailed illustration of this subject, I beg leave to invite the attention of the committee to the last document attached to my communication to the House, and to a comparison of the statements therein contained with the public documents to which they refer.

I greatly regret that the want of time will not permit the committee to allow me the benefit of testimony that I otherwise could produce in relation to the management of the Banks of Tombeckbe and Steubenville. I beg leave, however, to refer you to a table herewith transmitted, which shows the amount of continued deposits in those banks for years in succession above the permanent deposits allowed to them, respectively, and to submit to you, whether these deposits thus continued can be considered in a less objectionable light than loans without interest.—(See pages 91, 92, 93.)

NINIAN EDWARDS.

JUNE 11, 1824.

To the honorable John Floyd, Chairman of the Committee, &c.:

Deeply impressed with the importance of the present investigation to myself, personally, I beg leave, with unfeigned deference and respect, to submit to the consideration of the committee the following remarks:

Sensible I am that the statements of my address to the House, to use the language of the committee, are such as should not be "lightly made," and resolved I am that, if they are "superficially examined," it shall be in spite of my utmost exertions.

It is obvious to the common sense of mankind, and apparent from the reasoning of the committee, that from the active nature of responsibility, both moral and official, in this country, upon him who undertakes to arraign the conduct of an important functionary must the weight of his charges recoil if he fail to establish them. This consideration, while it furnishes a motive for zeal and perseverance on my part, is calculated to oppress me with mortification at finding that the committee have given this decided and injurious direction to the statements, which they think fit to denominate *charges*, contained in my address, after they had commanded, and before they could procure, my appearance for the purpose of explaining and enforcing those statements.

This having been done, I trust I shall be pardoned for endeavoring to show to the satisfaction of the committee that the course of reasoning by which it was effected is not authorized either by the facts admitted by themselves or by the evidence which was presented to them.

To relieve this subject, as far as may be, from the complexity of words and inferences in which it is involved, I must be permitted to define, beyond the power of misinterpretation, the character and import of the statements which I made, and to claim, if I show that they are sustained by the facts and evidence offered to the committee, relief from the culpable responsibility with which their report has a tendency to burden me, and from the onerous task of investigating motives which my address does not assign, or of abiding in the accountable position indicated by the committee the result of a moral inquiry, which, however it may comport with the partialities of Mr. Crawford's friends, is certainly excursive and gratuitous in reference to the statements which I had the honor to advance. These the committee, not adverting to the document by which they were occasioned, have denominated *charges*, and as such they are fairly and conveniently susceptible of a division into two general heads, each of which may be supported by maintaining the specifications upon which they depend.

According to this arrangement the first is to this effect, viz: *That the Secretary of the Treasury, the Hon. William H. Crawford, has mismanaged the national funds;* and the second amounts to this: *That the Secretary of the Treasury has been guilty of neglect of official duty.*

In order to sustain these charges I shall follow the example of the committee, and shall, in the first place, recite the resolution of Congress of April 30, 1816, which declares "That the Secretary of the Treasury be, and he is hereby, required and directed to adopt such measures as he may deem necessary to cause, as soon as may be, all duties, taxes, debts, or sums of money accruing or becoming payable to the United States to be collected and paid in legal currency of the United States, or Treasury notes, or notes of the Bank of the United States, as by law provided and declared, or in notes of banks which are payable and paid on demand in the said legal currency of the United States; and that from and after the 20th day of February next no such duties, taxes, debts, or sums of money accruing or becoming payable to the United States, as aforesaid, ought to be collected or received otherwise than in the legal currency of the United States, or in notes of banks which are payable and paid on demand in the said legal currency of the United States."

By the terms of this resolution it is not only plain to the understanding of every man, but expressly declared by the committee, it was made "obviously imperative" on the Secretary of the Treasury, after the 20th of February, 1817, "to allow nothing to be received for *debts* due to the United States but the legal currency of the United States, Treasury notes, notes of the Bank of the United States, or of those State banks the notes of which were payable and paid on demand in cash."

In conformity with the injunctions of this resolution, and with the act incorporating the Bank of the United States, an *arrangement*, (agreement,) it is affirmed by the committee, was concluded in the early part of 1817, between the Secretary of the Treasury and that institution, by which it was stipulated that the public funds were to be deposited in the branches of the Bank of the United States in all places where such branches existed, and in others that bank was to select and designate certain State banks for which it was to be responsible, and in which such public moneys were to be deposited, and notes of all banks whose paper the Bank of the United States would receive in deposit as cash, *and none other*, were to be received on sales of the public lands. On the 30th of June, 1818, this agreement, it is stated by the committee, terminated at the instance of the Bank of the United States, and under the circumstances attending this fact the Secretary entered into agreements with certain State banks, by which *they* were employed as points of deposit and instruments of transfer for the public money in the course of its collection and disbursement. Engagements of this description were effected by the Secretary with the Bank of Missouri on the 1st of August, 1818; with the Bank of Edwardsville on the 1st of February, 1819; and with those of Illinois, Huntsville, and Tombeckbe about the same time. Soon, however, it is declared by the committee, this connexion between the State banks and the Secretary of the Treasury was extended in its application and varied in its obligations. A greater number of banks were embraced by it, and more favorable conditions were allowed them. It was agreed that as an equivalent for the risk and expense of deposit and transfer the use of a stipulated sum should be permitted them as a permanent deposit, which was not to be withdrawn except in a certain specified case.

The substance of this agreement between the Treasury and these State banks is expressed by the committee in the following words:

"1. That the bank should receive in deposit to the credit of the Treasury, as cash, from the Receivers of Public Moneys all the current notes of such banks as maintain cash payments; with power, however, to discontinue to receive the notes of any particular bank on giving reasonable notice of such intention to the Receiver.

"2. That the bank should pay at sight all drafts from the Treasury, and should also transfer, on request, all sums on hand beyond the amount of the stipulated permanent deposit to the Bank of the United States, or certain enumerated branches of that bank; and that a fixed sum should remain in the bank, as before mentioned, as a permanent deposit, to be transferred, however, to the Bank of the United States in six months after the termination of the agreement.

"3. That if the money were wanted for disbursement in the neighborhood of the banks it might be drawn for at sight, notwithstanding such drafts might reduce the permanent deposit below the stipulated sum.

"The amount of this permanent deposit was to be increased if it should appear that the bank should receive and transfer such large sums as that the expense thereof should not be considered as compensated by the benefit of the deposit which had been stipulated. It was also prescribed that the bank should render to the Secretary of the Treasury and to the Treasurer duplicate monthly returns of its accounts with the Treasurer, and to the Secretary confidential monthly returns of the state of its own affairs; showing also the credits of all public officers in the bank, and also quarterly lists or returns of all its debtors, to the end that the Secretary of the Treasury might determine on the propriety of continuing the public deposit in such bank."

The effect of this *arrangement* is thus summed up by the committee:

"The following table shows the amount of the permanent deposit allowed to each bank respectively, as the equivalent for the services rendered, or expected to be rendered, by it to the Treasury:

"Bank of Steubenville	$50,000
"Bank of Chilicothe	100,000
"Franklin Bank of Columbus	20,000
"Farmers and Mechanics' Bank of Indiana	40,000
"Bank of Illinois, at Shawneetown	50,000
"Branch Bank of Kentucky, at Louisville	100,000
"Bank of Tombeckbe, at St. Stephen's	100,000
"Planters and Merchants' Bank of Huntsville	75,000
"Bank of Missouri	150.000
"Bank of Vincennes	75,000
"Bank of Edwardsville	40,000
"Farmers and Mechanics' Bank of Cincinnati	100,000

"The amount of these permanent deposits is nine hundred thousand dollars, the interest on which sum, at six per cent., would be fifty-four thousand dollars." And I allege, in support of my first charge, that, by means of it, the Treasury of the United States was made to pay to the State banks enumerated the sum of $54,000 annually for receiving and transferring the public money—a service which the Bank of the United States was bound by the provisions of its charter, as well as by the agreement of the early part of 1817, to perform without compensation.

This allegation the committee declare to be unfounded. They consider that the Bank of the United States was bound to transfer no other description of public funds *than cash funds;* and, in order to sustain their declaration, they affirm that the Bank of the United States was not bound to receive in deposit "as cash the bills of any banks but its own." In this affirmation there appears to me to be something of a fallacy, the detection of which may perhaps induce the committee to doubt the correctness of their construction of this obligation of the Bank of the United States. By the circular of the Treasury to the State banks under date of the 1st of July, 1818, announcing the termination of the agreement between the former and the Bank of the United States, and expressing conditions upon the acceptance of which the advantage of deposit and the services of transfer between the former and the Bank of the United States were extended to these banks, they are instructed in relation to all sums deposited subsequently to the 30th of June, 1818, (the period at which the agreement with the Bank of the United States expired,) "to enter them, as *heretofore, to the credit* of the Bank of the United States for *the use of the* United States." And in his letter to this institution, of the 30th of June, the Secretary maintains earnestly and successfully the existence of a complete right in the Treasury to hold the Bank of the United States responsible for whatever "moneys were deposited to its credit in the State banks;" and after remarking that "an examination of the returns made by the bank to the Treasury, and the public money in its possession for which the Treasurer [of the United States] is credited, supports this position, he alleges in illustration of it "for whatever the bank has charged itself in its accounts with the Treasury, *except for the special deposits*, it is, I presume, in point *of law and common sense*, responsible. The special deposits were entered to the credit of the Treasury *upon the express stipulation* that the bank should not be accountable until they were converted into specie, or into bills admitted by the bank to be equal to specie." He adds below, "I am persuaded that the facts and inferences drawn from them in the preceding pages will be sufficient to show that the responsibility deemed so extraordinary by the Directors has been assumed from the date of the arrangement and continues to the present moment unimpaired."

These extracts establish the following conclusions, viz: That, up to the moment when the Secretary permitted the obligation of the Bank of the United States to expire (as he says in his circular of the 1st July following) "*by agreement*," that institution was responsible *in cash* for all the public funds received by it on deposit, except such in regard to which *the contrary was expressly stipulated*, and that, consequently, it was bound to transfer them, at the will of the Secretary of the Treasury, free of expense, and without compensation. This, it is admitted by the committee, it was bound to do in reference to "cash funds;" a description from which it will be difficult to exclude all sums not held as *special deposit;* for all other funds were entered by the bank, as the Secretary declares, and as the returns of the bank prove, *to the credit of the United States*, and, of course, represented such an amount of ready money, or pecuniary force, at the disposal of the Secretary, on the books of the bank. *Cash funds* is a phrase not restricted to coin or the precious metals, for no one will deny that *ready money* is *cash*, and that $1,000 in United States Bank notes is $1,000 *cash*.

These extracts further exhibit the proper and admitted distinction between *general* and *special deposits*. They show, as would appear, *ex vi termini*, that all sums not received expressly as *special deposits*, were considered as general deposits, were credited to the United States as cash, and under that description were embraced by the obligation of the bank to transfer the cash funds of the United States at the request or order of the Secretary of the Treasury. It follows then that, according to the Secretary's own showing, the Bank of the United States was under an obligation to the United States to transfer all public funds, other than *special deposits*, received by it or its branches, or by the State banks it had designated, at the request of the Secretary of the Treasury, free of all expense, and without compensation; and it can hardly be denied that when the Secretary of the Treasury, "*by agreement*," as he declares, permitted the bank to withdraw from this obligation, and agreed to allow certain State banks $54,000 annually (a fact which is not disputed) for performing the very same service, he voluntarily increased the annual expenditure of the Treasury by that amount; relinquished, "*by agreement*," a right which, by the charter of the Bank of

the United States, and its own engagement with him, he held in the fiscal services of that institution, and then gave to the State banks $54,000 annually for a right to command the same fiscal services from them.

This new agreement, *injudiciously extended* and *carelessly executed*, I have ventured to denominate, in what the committee consider my *first charge*, "*mismanaging the public funds*," nor am I now able to devise a more appropriate expression. The committee would, probably, have come to the same conclusion in regard to this subject, but for what I suppose to be the fallacy which, as already intimated, they admitted into their reasoning of restraining the import of the word *cash* to the synonyme of coin, and of considering the public funds as consisting of other than such as were cash, or equivalent to coin, and such as were not; a mode of classification which implies, obviously, that the parts are greater than the whole.

Under their favorable but, as I conceive, erroneous view of this part of the Secretary's conduct, which in a private individual would be considered highly indiscreet, the committee justify it as conformable "to usage for many years," and to the "practice of different officers at the head of the Treasury of assuming that it was their duty" to manage the public funds in a manner similar to the case here investigated. But this reference to antecedent usage is not likely to strengthen the position it was intended to support. The duty of Mr. Crawford and the usage of the Treasury were necessarily repugnant; for the resolution of 1816 and the law incorporating the Bank of the United States were adopted for the express purpose of correcting the evil *usage* which, according to the admission of the committee, "was evidently in disregard of law." Therefore, when they prove, as they do prove, that the management of Mr. Crawford was in conformity to usage and the practice of his predecessors, they prove it was "evidently in disregard of law;" was contrary to the resolution of 1816, which they themselves declare "made it the duty of the Secretary to correct this departure from law;" and thus demonstrate not only that he *mismanaged the public funds*, but that he violated, at the same time, both his duty and the law.

If these permanent deposits and the accumulated sums which were patiently permitted to remain in some of those banks are not to be considered gratuitous loans and an illegal employment of the public money, the loans which it is now in proof before the committee the Secretary has made to various banks of this district, cannot fail to satisfy the committee that the charge of *mismanaging the national funds* has been clearly established.

The corruption of the British Parliament and the illegal conduct of the British ministry are subjects of frequent and just reprobation, as the purity of our Legislature and the exact subservience of every branch of our Executive to the laws of the land are deemed causes of satisfaction and sources of pride. When Mr. Pitt, whose influence in Parliament was as transcendent as his fame, undertook, at a period of great commercial pressure, and at a calamitous season of war, to make a loan of £40,000 sterling to the house of Boyd and Benfield, the subject was brought before Parliament, and as the loan, though not gratuitous, was found to be "no legal employment of public funds," and although the opposition admitted there was *no* ground to impute improper motives to the Premier, it was declared by the House of Commons an act of *dangerous usurpation;* and to prevent its being assumed as a precedent, or extended into usage, as well as to acquit this powerful and celebrated minister of moral or official liability on account of it, a bill of indemnity was introduced by one of his friends and passed into a law.

Here it is to be observed that the loan of Mr. Pitt was advanced (even as Mr. Whitbread confessed) on *unquestionable securities*. Those of Mr. Crawford do not appear to have been so safely provided for. On Mr. Pitt's loan no loss occurred. A considerable part of Mr. Crawford's loans is yet endangered, and probably will be lost. Mr. Pitt's loan carried interest; Mr. Crawford's were made without any such stipulation. If Mr. Pitt's conduct could be exculpated only by an act of Parliament, can Mr. Crawford's be justified in the teeth of an act of Congress? In this case, let me ask, would not the vital principle of our Government be lost sight of? This is a Government of laws. Responsibility is the soul of the Republic, and is intended, like gravitation in the material world, to hold every orb and every atom, every officer and every citizen in their legal position. It was intended to prevent the Secretary of the Treasury from committing any act which could be justly called "no legal employment of the public funds;" and will hardly be satisfied with the declaration that any officer of the Government, but especially the head of the Treasury, can employ the national funds "in disregard of law," and yet not *mismanage* them. Surely there is something less secure in the public treasure of the United States than in that of England.

Having proved clearly, by the declarations of the Secretary and the expressions of the committee, that the former relinquished, "*by agreement*," on the 30th June, 1818, the right of the United States to the fiscal instrumentality of the Bank of the United States in the collection and disbursement of the national funds, and employed, by conditions offered to them on the 1st July following, the instrumentality of certain State banks for the same purpose; and having shown that when, shortly after the latter date, an extended agreement was entered into on conditions more favorable to these banks, allowing them as an equivalent, or rather as pay for similar instrumentality, $54,000 annually, by way of interest on permanent deposits; and having also shown that the Secretary has made various loans of the public money, I shall proceed to a subject connected with my second charge.

This imputes to the Secretary of the Treasury, without any investigation of his motives, *neglect of duty*. In relation to it, the committee admit that the act of Congress incorporating the Bank of the United States makes it the duty of the Secretary of the Treasury to employ the offices of that institution as places of deposit for the public funds in preference to all other banks, unless for special reasons he should think fit to use other banks for the purpose; and in that case, the special reasons are to be communicated to Congress by the Secretary at its then or its next session. This communication the committee pronounce, and the Secretary confesses, he failed to make. I may safely rest the truth of my second charge on this admission, since a failure in an officer of the United States, from any cause, to comply with the directions of a law prescribing his duties, is, to all intents and purposes, *a neglect of duty*. The Secretary, however, accounts for it, and the committee justify it, upon the ground of *inadvertence*.

The admission of inadvertence in this case is a confession of a neglect of duty so complex that it may fairly be denominated *a violation* of duty; for, as the object of the laws in requiring the prompt communication of these *special reasons* was not only to know that they *existed*, but also to know that they were *sufficient;* a failure to make the communication, if justified by inadvertence, is justified only as to the *existence* of the special reasons, and leaves the Secretary more directly obnoxious to the charge of having proceeded in the business upon reasons that were *insufficient*—a charge which, if substantiated by inquiry, could not, from its nature, be justified by *inadvertence*, but would infallibly discredit either the judgment or the integrity of the presiding officer of the Treasury.

After recapitulating my statements in regard to the intercourse between the Secretary and the Bank

of Missouri, the committee remark upon that which (they say) declares that *this bank was unworthy of credit at the time the public money was suffered to accumulate in it to a large and improper amount;* they admit that, at one time, this accumulation amounted to $726,000, and then affirm that the propriety of permitting this state of things is a question of prudence depending on the solidity of the institution. I endeavored to show in my address to the House that, in reference to this enormous accumulation, the limited capital and excessive issues of the Bank of Missouri left nothing like a substantial or reasonable security to the United States. But the committee, not denying the justness of this inference, seem to avoid it by affirming that my estimate of the capital of this bank is incorrect, inasmuch as it does not comprehend the amount of permanent deposit as part of its capital, and as raising the latter to such a proportion to the amount of its issues of paper as would give it, in relation to the whole sum of public money confided to it, the character of solidity. The reasoning involved in this affirmation cannot be maintained. If the bank had lost its solvency from the excess of its issues above the amount of its capital, a common creditor would hardly be persuaded, in order to secure a debt of $576,000 due to him from the bank, to lend it $150,000 more to add to its capital and restore its proper proportion to the issues of the institution. This step might be beneficial to the other creditors, and friendly in regard to the stockholders and officers, but, except in this benevolent light, would certainly be considered folly on the part of the creditor. The proportion, then, between the capital and the circulation of this bank, upon the fitness of which the committee declare the prudence of accumulating $726,000 of public money in it depended, is not as $360,000 is to $430,000, but as $210,000 is to $430,000; and the amount hazarded in deposit by the Secretary of the Treasury stands related to the capital of the bank to which it was confided, not in the proportion of $526,000 to $360,000, but in that of $726,000 to $210,000; and this $210,000 endangered by its disadvantages and inadequate proportion to an admitted excessive amount of issues. Besides, this nominal capital of $210,000 was subjected to the pressure of other exhausting operations. The discounts to the stockholders and Directors were made on a pledge of their stock, so that to this extent that species of financial capacity which $100 of capital may represent and authorize $150 in issues was destroyed

As this proposition of the committee cannot be sustained, the force of my statement, which it was intended to obviate, still bears upon the conduct of the Secretary, and demonstrates that in his intercourse with the Bank of Missouri he not only was guilty of *neglecting his duty* but of mismanaging the public funds.

In my address to the House it was alleged that the Secretary had neglected to exact monthly returns and quarterly lists of its debtors from this bank, and thus disregarded the means in his power of understanding the condition of the bank, and of providing against any loss which might occur to the United States from the embarrassment or insolvency of this institution. This fact is admitted by the committee to its full extent, but is not viewed by them as evincing *neglect of duty* or censurable inattention to the interest of the United States, although in the Secretary's contract with this bank, as represented by the committee, these returns, &c., are carefully insisted on, in order "solely to aid the Secretary in determining the propriety of continuing or discontinuing the arrangement with the bank."

In considering my statement, which falls under both charges, and imports that the Secretary received a large amount of uncurrent paper from the Bank of Missouri, the committee declare this institution was not bound by the condition proposed to it by the Secretary, previously to the 9th of August, 1819, to receive as cash, on account of the United States, such sums as the Receiver should deposit in it, but was responsible for the same only in kind. But this, if correct, does not diminish, but only removes to an earlier point, the *mismanagement* of the Secretary. It appears to place him in a dilemma. If his contract with the Bank of Missouri did not, as is stated, secure to him the right of general deposit and transfer to the same extent that, by the charter of the Bank of the United States and his contracts with that bank, he possessed that right, it follows that he was indiscreet in permitting the Bank of the United States to withdraw from this obligation before he could impose it on another bank. And if, as may be inferred from the observations of the committee, it was proper that the Secretary should receive *in kind* notes which, under the contract with the Bank of Missouri, had been for months deposited to the credit of the United States, because at the time they were deposited they were good, it would seem that a custom-house bond might be discharged when it became due in notes, however depreciated, provided they had been good at the date of the bond.

To justify this unwise and irregular proceeding upon the ground that from the conjectures of the Secretary no ultimate loss will be sustained by the United States on the uncurrent paper so received, would be to proceed upon a principle which would allow of every species of speculation on his part with the public funds—a principle at war with integrity and prudence in fiscal operations, and with the practice and regulations of this and other countries.

In the British House of Commons the first charge brought against Lord Melville was not for the loss or waste of the public funds, but for permitting their mismanagement by a subordinate officer, who had deposited them in private banks in a manner similar in all respects to the operations of the American Secretary of the Treasury, with this only difference, that the British Government sustained *no loss* by this malversation of Mr. Trotter. It was the *practice* and not the *event* which was denounced before the House of Commons. "I am appalled (said Mr. Whitbread) at the reflection of no less than thirty-four millions of the public property having passed through Lord Melville's paymaster's hands. Why, sir, the report states, explicitly, that upwards of eight millions had been in the hands of his private bankers, and nearly seven millions more are allowed to have passed through the same channel. I cannot but think that this negligent criminality is deserving of the severest reprehension."

Mr. Pitt, the warm and powerful advocate of Lord Melville, was forced by a sense of truth to confess that this permitted misapplication of public money, contrary to law, though "*without actual loss to the State,* was not to be justified," was constrained to advise the erasure of his friend's name from the list of privy counsellors; and thus expressed to his admiring country the conflict between the tenderness of his friendship and the sublimity of his patriotism. "I am not," said that magnanimous man, "ashamed to confess that I have not given this advice without a bitter pang. I will not erase from my bosom the feelings of private friendship."

When the report of the committee was framed, the only evidence which was known to exist that I gave the advice represented in my address to the Receiver at Edwardsville was my own solemn declaration to that effect, and my publication of 1819, announcing my intention of withdrawing from the Directorship of the Bank of Edwardsville. Upon this evidence the committee thought fit to admit "that there was no doubt Mr. Edwards gave such advice as he represents to the Receiver," and at the same time and

against the same evidence they deny "*that the Receiver wrote on the subject of this advice to the Secretary.*" For this discrepancy there is no apparent reason. The second fact is as credible, at least, as the first; indeed the admission of the first seems to establish the probability of the second—a probability not weakened by the remark of the committee, that inasmuch as the same person was Receiver of Public Money and President of the Bank, "it is hardly probably that as Receiver he would advise the Secretary that he could not repose confidence in the bank of which he was President." Even if in this double relation he might not have dissuaded *excessive confidence,* it is yet very clear that as his interest in the former capacity greatly exceeded that which he held in the latter, he was under the operation of a direct motive to give such information as he did communicate. And upon this motive, which the committee declare *could not exist,* the Secretary actually relied, (see his reply, page 11,) as insuring the faithful communication of all such information. These remarks apply with equal force to the declaration by which the committee would seem to accuse me of swearing falsely, "that there is no evidence that the Receiver wrote on the subject of this advice to the Secretary." *I asserted upon oath that I saw the Receiver write to the Secretary and enclose my publication;* and I confess that I feel no inconsiderable distress at the reflection that my oath is falsified by the committee, in regard to a fact probable in itself, and at least as credible as one which my oath is suffered to establish.

As to the famous letter from the Receiver, there can *now* be no doubt that it was written and despatched to the Secretary; or if, from technical objections to the testimony, the committee should not be disposed to act upon it, enough may be seen to show the propriety of allowing further time for producing, in due form, testimony enough to establish the fact, and this I ask the committee to do, if they are not satisfied of the fact. It must be admitted that, as I had no power to summon witnesses after I myself was summoned, I could do no more than obtain voluntary affidavits, and that I had but little time for doing this much.

The question of this letter having been received by the Secretary appearing to depend on a comparative estimate of the opposing weights, of the probabilities of the fact on which I have relied, and of the Secretary's denial, it is proper to examine minutely the character of that denial. This will be found to be very equivocal. I assert that such a letter was written, and that I believe, as is now evident, it was transmitted, and of course *received.* The Secretary does not deny that it was *received,* but declares it is not on file, and is not recollected by the officers employed in the Department to have been received, of whom, however, it now appears by their own testimony (with the exception of Mr. Dickins) that neither himself nor any one else made any inquiry in regard to that matter.

When I state my belief that the letter was *received,* I obviously mean *by the Secretary;* and it is an infirm and fallacious answer to reply, not that *the Secretary did not receive it,* but that it is now *not on file,* and is not recollected by the officers employed in the Department (whose credit is rather liberally pledged) to have been received, both which declarations may be true, and yet the letter be in the Secretary's pocket. Again, I stated that the Receiver told me he had, after transmitting this letter to the Secretary, received *a letter* from him, directing him (the Receiver) to continue the deposits. This also the Secretary denies in his report, and in the same indirect and evasive manner. He does not say that *no such letter* was written, but that no letter to this effect was written *in answer* to the one which he had laboriously asserted was never received—had strenuously argued was never written! Now, it is very clear that if the letter from the Receiver was never written, or even was never received, no *answer* of any sort could have been returned to it; and yet the *letter* directing a continuance of the deposits may have been written. These careful ambiguities in the report do not seem calculated to make the defensive declarations of the Secretary outweigh the strong improbability that a public despatch deposited in the post office should have miscarried in a mail to which no casualty or interruption is known to have occurred, and at a season of the year, too, when the mail is least liable to any difficulties in its transportation.

In addition to his *neglect of duty* in his transactions with this bank, as suggested in my address to the House, and in my replication to his communication to the committee, they might have adverted, in support of the same charge, to the case of the Bank of Vincennes; where, also, the Receiver was President of the bank, where the United States lost $168,000, on which bank the Secretary drew successively, from October, 1819, to March, 1820, four drafts, together amounting to $165,000, suffered as many continuous protests, and after neglecting, as usual, all measures of precaution, took no measure of redress until July, 1820.

A course of didactive admonition in the form of four official letters is then pronounced to this delinquent institution, the initial gravity of which is compensated by its final lenity, (see documents.) He recapitulates the acts of ill faith which he had patiently endured, mentions the protests of his drafts for $165,000, warns the Directors that unless they reform their demeanor and pay the drafts it *will be* proper for him to proceed with rigor, but concludes with proposing a relaxation of that meditated rigor, provided they will agree to honor the drafts within forty days, and even promises to pay for this tardy and extorted justice (out of his never failing fund) by continuing the course of deposit in a bank thus attempted to be bribed and threatened into common honesty by himself! To this persuasive proposal the bank, increasing in audacity and sagacious of the character of its customer, did not condescend to reply for nine months; at the expiration of which pregnant period the President was delivered of the abortive fact of the corporation's insolvency. In this feeble and exhausted state it asks further indulgence, and concludes its appeal to its munificent benefactor with the most eloquent encomiums upon his liberality. This letter reflects in interesting colors the substance and complexion of the intercourse between the Treasury of the United States and the banks of the west, and, whatever may be said of its prudence, must certainly be commended (by a hunter of motives at least) for its candor. As the presentation of a moral scene it is delightful to contemplate the sordid gratitude of the delinquent corporation glowing under the injudicious if not illicit favors of this liberal minister of finance. "*Your friendly disposition towards the west,* in times peculiarly difficult, *and the interest you have evinced for this remote section of our common country,* leads to a hope that the hand *that has hitherto protected us* will not be withdrawn." This *friendly hand* was not withdrawn for at least twenty-one months, when measures of recovery were commenced in a manner *evincing such interest for this remote section of our common country* that the bank was allowed three years more to pay the debt—a period extending beyond the present *important year,* and upon conditions of collateral security imposed with such "*a friendly hand*" that the security was defeated by private creditors *in this remote section of our common country;* and in consequence of the *friendly dispositions* of the Secretary *for the west* the loss falls upon the United States.

As both my charges have now been established, and of course the specifications upon which they depend, by the confessions of the Secretary and the admissions of the committee, I shall not press the

distinction which, it seems, escaped the committee, when comparing the amount of money lost by Mr. Crawford's mismanagement (about half a million) with the amount collected, (twenty-one millions,) they contrast favorably to the Secretary this proportion with that which obtains in the ordinary collections of private or mercantile debts. They appear to forget, besides the superior regularity, vigilance, and power at the disposal of the nation, and the difference between the profits and loss of trade and the even exaction of the revenue, that the loss incurred by the Secretary was not of debts *outstanding* but of *funds collected*, and collected, too, by salaried officers, at an enormous expense.

Upon one point, however, which has already been considered, I shall add some remarks. The committee have admitted distinctly and in correspondence with my statements, that Mr. Crawford did, on some occasions, neglect to make such communications to Congress as by law it was his duty to do, and that on others he failed to report such facts and documents as by a resolution of the House of Representatives he was required to do; yet as they, very naturally, cannot detect the motives of this misconduct, (which God alone can do,) they acquit him of all blame or responsibility. In this they appear to lose sight of the distinction which has hitherto obtained between private and official rectitude, and of the well established fact that bad motives in the man are not necessary to constitute misconduct in the minister.

When Burke brought Warren Hastings to the bar of the House of Lords, and in strains of portentous eloquence invoked upon the head of the Indian Viceroy the vengeance of humanity, the power of justice, and the imprecated terrors of the English law, in portraying to this august tribunal a course and torrent of plunder and desolation which had overrun regions that the arms of Alexander could not reach, in charging him with the pillage of towns, the ruin of districts, the sacking of cities, the plunder of princedoms, the devastation of provinces, the waste of empires, he did not fail also to accuse him, with intense and awful formality, of having neglected *to communicate to the Government* the documents *which were called for* by the proper authority.—(Burke's Works, vol. 12, page 454.) "That in defiance of the said orders and in breach of the above recited act of Parliament, the said Warren Hastings has, in sundry instances, concealed from his council *the correspondence carried on between him and the princes or country powers in India, and neglected* to communicate the advices and intelligence he from time to time received," &c.

This great statesman, this political philosopher, this experienced orator, did not appear to consider that the illegal conduct of a minister could be justified by an alleged absence of improper personal motives, nor that a duty, upon the punctual performance of which the whole fabric of legislation rests, should be repeatedly violated, and with perfect impunity.

I will not complain of anything that has happened to myself in this business; of the liberality with which *bad motives* have been imputed to me, of that impatient justice which on this floor condemned me for defending myself and argumentatively accusing a responsible officer, upon *statements* which are now established, but which were then not examined. But I beg leave to ask whether treatment like this can be just in itself, or is likely to sharpen that inspection which it is the right of every citizen to apply to the conduct of the high officers of this Government, and which cannot be repressed without great danger to the liberties of the people.

The disadvantages under which I have labored in this investigation must be obvious to the committee. While I have been informed by them that no charges against me have been submitted to them, the trial, if such it may be called, has assumed much more the appearance of an investigation of my conduct than that of Mr. Crawford. Called upon as a witness, against my own consent, not being willing to rest any of my charges against the Secretary, or my own defence, upon my own oath, I have been required to swear to facts that I consider wholly immaterial, as it relates to his conduct, at least, (the avowed object of inquiry;) and the occasion has been embraced of requiring me to defend not only my general character for veracity, but to maintain it in particular and special cases, by which I have been perfectly surprised, and for which no adequate time is allowed me.

In my address to the House I have made certain statements against Mr. Crawford which the committee are pleased to denominate charges. For specifications of some of those statements I have referred to certain publications under the signature of A. B., of which I acknowledged myself to be the author, thereby making myself responsible from that moment for the charges they contain. When I wrote them, or whether I actually wrote them at all, neither could add to nor diminish the responsibility I had taken upon myself, by exhibiting them as charges to the House; and it might, with as much propriety, have been asked of me to swear that I wrote my address as that I wrote these publications, which, by the reference made to them, became part of that address. How they originated, or what was their object, before they were offered to the consideration of the House, does not appear to me to be either material in an inquiry into Mr. Crawford's conduct, nor to have been within the intention of the reference to the committee, especially if "no charge against me has been submitted to them."

The only inquiries that appear to me material in regard to those publications are, whether the facts they allege are true or false, and if true, whether they amount to proof of anything on the part of the Secretary worthy of reprehension. If the charges against him are well founded, no motive for making them can justify or excuse him.

If I am to be convicted of having made them unjustifiably and criminally, not barely by an acquittal of him but by a positive judgment against myself, distinct allegations ought to have been made against me, and a fair opportunity of defence should have been allowed me. Such a trial I should be very willing to meet; but against any collateral and indirect operation for that purpose, and particularly where technicality has not been overlooked, I solemnly protest.

I have been required to swear that I wrote these publications more than two years ago; and this has afforded the ground for attacking my veracity in the special cases alluded to, without my being allowed the necessary time to disprove, invalidate, or explain the allegations that have been made against me.

With regard to my having denied the authorship of those publications, I have no hesitation in admitting that I have frequently and truly denied that I wrote all that appeared under that signature during the time referred to by the testimony in this case—that is to say, the period that includes the first and the last of those publications.

I have also constantly denied that there was any A. B. plot or conspiracy in the case, and have at all times treated such suggestions with the contempt they deserved. Not only has the existence of such a "plot" or "conspiracy" been affirmed in several of the most distinguished newspapers of the Union, but the committee have recently heard it boldly asserted on the floor of the House of Representatives. This I have denied and still do deny, so far as it is intended to implicate me. No man but myself is or ought to be responsible for anything I have written on the subjects embraced by those publications, and one

man cannot make a conspiracy. For whatever purpose the assertion of a "plot" or "conspiracy" has been made, it has, I know, been more correctly denied than affirmed.

I am also equally free to admit that, though my general course was neither to deny nor acknowledge that I was the author of these publications, yet I may have repeatedly spoken in regard to that matter as any man has a right to speak in regard to an anonymous publication which he may have written, but which he does not choose and is under no kind of obligation to avow; but that I ever said anything that could be considered as equivalent to a denial of my authorship of these publications, for the purpose of avoiding any kind of responsibility, or to gain any point whatever, I do most positively deny. In fact, no man who did not choose to give his name to the public on such an occasion could have taken less pains to conceal it than I have uniformly done in this case; and hence there is reason to believe that nine-tenths of Congress, and almost every one else who read these publications and knew the general circumstances of the case, considered me as the author of them. In one of them I offered to avow my real name, provided the House of Representatives (then seeming to threaten to do so) would adopt any measure to operate directly upon me in consequence thereof. And it must be known to several of my friends that I intended to avow myself the author of such of those publications as I had then written, if the question had been put to me (as was expected) by the committee before whom I was examined in February, 1823, and that I had prepared the preface for my deposition, which is designated No. 3 in the documents accompanying my address to the House, for that and other like objects.

That I had justifiable cause, as well from private as public considerations, for writing those publications, I shall always be able to prove whenever it may become necessary. At present I will barely ask whether the public attempt that was made in several respectable newspapers, and even on the floor of the House of Representatives, to implicate me in the suppression alluded to in the first of those publications, did not justify me in endeavoring to show that such a charge was ridiculous and absurd? This is fully shown in the subsequent publications; and containing nothing but the truth, expressed in decent and respectful terms, what could there be in them to be ashamed of? No attempt, that I have ever seen, has been made to prove that they contained even an indecorous expression in regard to the Secretary, or that the facts they allege were not true.

As to a suggestion which has been made, that if they contained anything which, in my opinion, was wrong in the conduct of the Secretary, it was my duty as a Senator of the United States to have noticed it in a different way, I have only to remark that it may be seen that they treated of "suppressed documents;" and it will, I think, hardly be contended by any reflecting and well informed man that it was my duty as a Senator of the United States to have noticed officially a contempt offered to the House of Representatives by the suppression of information called for by that House, the more especially as the House itself had taken the subject under its own consideration.

That I denied my authorship of those publications for the purpose of obtaining a confirmation of my appointment as minister to Mexico is certainly but poorly supported by proof (if admitted to its fullest extent) that such denial was made or known to one Senator only, who had previously taken an active part in my favor, and who swears that he was wholly uninfluenced by that consideration. Considering the time and circumstances when and under which this controversy commenced, and that all the Senators were then present, it is hardly to be presumed that if such an attempt had been made by me, or such a denial had been known to any other Senator, further proof could not and would not have been produced.

If, however, the committee should suppose there is proof enough before them to support this imputation, I ask it of their justice to afford me a fair opportunity of producing testimony to the contrary, which I only want time to do. This being granted me, if it shall appear, or there shall be the least reason to believe, that I obtained a confirmation of my nomination by such means, I pledge myself instantly to surrender my appointment.

The committee having requested me, since the foregoing was written, to reduce to writing my motion to have Mr. Crawford examined as a witness, that there may be no misunderstanding on the subject, I proceed to comply with their request, and to explain the grounds of this application.

I deduce my right to claim the benefit of his testimony from the precedent that has been established by the committee in my own case. Legal principles have been pretty rigidly insisted on, in some instances, in the course of the present investigation, and although I am not able to point out the legal principle or usage that justifies this precedent, I presume it will be sufficient to entitle me to the benefit of it to show a strict analogy between the case to which it has been applied, and the one to which I now respectfully propose to apply it.

I am considered by the committee as Mr. Crawford's accuser. I might rely upon his report and his subsequent communication to the committee to show that he has made himself mine. But I also wish to prove that such was his intention. If, under these circumstances, either himself or the committee have a right to make me a witness against my own consent, in order to inquire into my motives and a variety of other matters not included in either of my six charges against him, or in any of their specifications, justice must accord to me the same privilege in regard to his implications against me. I claim the same right to examine him, and with equal latitude in regard to all the matters contained in his report and subsequent communication, which implicate me, that has been demanded of me in relation to all the matters contained in my address to the House.

It is true that I myself consider such a course, either in his or my own case, as equally contrary to all former usage and inconsistent with well established and incontestable legal principles. But if I have been mistaken, or a new rule is to be adopted, all I ask is, that while it is applied against me in one instance, I may not be denied the benefit of it in a similar one.

I had supposed that neither of us could, either as accuser or accused, be required, contrary to our consents, to become a witness and to testify for or against ourselves. The rights of a prosecutor and a defendant in this respect are the same in any form of trial that has been adopted in this enlightened country. Either has a right to decide for himself upon how much or how little testimony he may choose to submit his case, and neither can be compelled to strengthen or weaken it by his own oath.

I invite the committee to review all the facts that have been required to be proved by myself, and that have been admitted to be proved by others, in regard to my conduct, and to contrast them with your own decision to confine the present investigation of Mr. Crawford's conduct to the charges which I have alleged against him. It will be perceived from the whole of the testimony in this case that I have been put upon my trial for a malicious prosecution in the most injurious possible form, requiring me to convict myself by ym own oath before it is decided whether tne charges I have alleged against the Secretary are true or false.

If those charges are true, as I alleged them to the House, I would ask what have the committee to do with my motives for making them, and upon what legal principle could I be arraigned, even in due form, for a malicious prosecution?

If, on the other hand, these charges are not true, (there being "no charge against me submitted to the committee,") it may not only justify the acquittal of Mr. Crawford, but may furnish ground of future trial of myself for having maliciously and falsely made them. It cannot, however, authorize any distinct judgment against me till I shall be put upon my trial, and have a fair opportunity of defending myself. This I am ready to meet, but I cannot consent to the blending of both trials together.

If you should think such a charge against me sustainable, I would rejoice to have an opportunity to meet it fairly before the House of Representatives or the Senate of the United States; and for this purpose I beg leave earnestly to request the committee, in case that should be their opinion, to state distinctly which of the six charges I have alleged against Mr. Crawford are false, and in what respect they are so, that I may know how to prepare for my defence. In this I ask no more than any subaltern in your army is entitled to in cases of infinitely less importance. I presume and hope, therefore, it will not be denied to me.

In the mode of trial of myself that has been adopted, (as appears by the testimony,) by which I have only known against what I should have to defend myself from the mouths of witnesses, the common sense of all mankind must perceive that I cannot have had any reasonable opportunity of defence. If, therefore, the committee think themselves authorized to inquire, for any purpose, whether I denied my authorship of the writings signed A. B., at all, or that such denial was made with a view to obtain the confirmation of my nomination as minister to Mexico by the Senate, I claim additional time to rebut the testimony that has been given, and to summon every Senator, if less will not satisfy you, to prove that no member of the Senate either voted for me, or forbore to vote against me, on account of any such supposed denial, and thereby to demonstrate the utter improbability of any such intention on my part.

I have not made myself Mr. Crawford's prosecutor, and am not willing to be so considered. With his immense advantages over me, I have not the hardihood to be willing to take issue with him upon his intentions. My object has been, and is still, to defend myself in the most effectual manner in my power against his attack upon me. This being accomplished, I care not what disposition is made of his part of the case. I had a right to urge the facts I have alleged in my own defence; and none can admit their truth and deny the justness of the arguments I have deduced from them.

In doing all this I have imposed upon myself the obligation to show my own innocence of his imputation against me, and to prove the six specific statements I alleged against him to be true, without reference to his intentions. This is the extent of my responsibility; the public regard it in that point of view, and I protest against any further responsibility and all collateral and indirect trials of myself, being, however, perfectly willing to meet any charge in due form.

These statements against Mr. Crawford I have, I think, completely established. If the committee think otherwise, and will specify wherein I have failed, I will still redeem the pledge I have given to the public in the proper place.

NINIAN EDWARDS.

P. S. All the witnesses, except one, who have testified on the subject of the A. B. publications, say they considered them and the A. B. plot as one and the same thing. It will be perceived, however, that in my address to the House I made a material distinction between them before I could have anticipated any contest on the subject, for while in that address I spurn the insinuation of "a plot," I acknowledge myself the author of the publications themselves.

NINIAN EDWARDS.

I submit to the committee the testimony herewith transmitted, with a statement of the points to which it is intended to apply.

Thomas F. Riddick states, in his affidavit annexed to the report of the committee, as follows, viz:

"That the Bank of Missouri did transfer, in *eastern funds, to the Bank of the United States and its branches*, near $450,000, which funds were worth four per cent. to the bank."

I refer to the list of drafts drawn by the Treasurer of the United States on the Bank of Missouri since July 1, 1818, (see page 99,) to show that the whole amount of transfers to different banks was $481,943 60

By the said Riddick's affidavit it also appears that he himself gives an account of funds of a very inferior kind transferred $138,179

By letter B No. 16, document No. 119, it appears that there was transferred to the branch at Louisville, of Kentucky notes 67,731

By the enclosure of letter I No. 16, documents 66, p. 104, it appears there had been transferred to Louisville, of Georgetown and Kentucky notes 6,000

211,910 00

Leaving only, that could have been transferred 270,033 60

I have not had time to examine further into this statement.

I refer to a statement of the Treasurer of the United States, dated June 11, 1824, headed "A statement showing the aggregate of moneys deposited to the credit of the Treasurer of the United States in the following banks," &c., (see page 93,) to show the proportion of loss to the amount deposited in certain banks that were depositories of public money received from the sale of public lands, and which have failed to fulfil their engagements with the Treasury.

And I refer to the enclosure of letter I No. 16, document 66, page 104, to show that more uncurrent notes were received by Mr. Crawford than I have alleged in my address to the House, viz: Georgetown and Kentucky notes, $6,000, which appear to have been received between the 20th May, 1820, and the 30th June, 1821; or, if they were not received, this document, furnished by Mr. Crawford himself, must afford a very sufficient apology for thinking so.

I refer to an "extract of a letter from Thomas Sloo to the Secretary of the Treasury," furnished by the Treasury Department, (see page 94,) and to the letter of George F. Strother, (page 93,) to show that the prospects of collecting the debt of the Bank of Missouri to the United States are not as good as they have been represented to the committee to be, &c.

NINIAN EDWARDS.

To the Hon. John Floyd, Chairman, &c.:

The committee having again repeated to me, on last evening, that there are no charges against me submitted to them; that their investigations will be confined to the six specific statements which I have alleged against Mr. Crawford in my address to the House; and that, if I wish to produce further testimony, I must state in writing the names of the witnesses whom I wish to have summoned, and the points I expect to prove by them, I cannot consent to take upon myself the responsibility which may be imposed upon me, by subjecting the Government to a great expense and many gentlemen to much personal inconvenience, without explaining the causes and reasons which, in my opinion, impose upon me the necessity to do so.

I need not enlarge upon the reasons heretofore given why I think I have been unnecessarily called upon, against my own consent, to give testimony in this case. That measure has been adopted; its effect has been to bring on a trial of myself upon collateral points, in the most injurious form, surprising me by accusations and impeachments of my character, of which I could have had no previous notice.

Having been made a witness, I might have had less ground of complaint if I had only been required to defend my general character for veracity. But as the thing now stands I am *compelled* to defend it against particular allegations, the first notice of which has been from the mouths of the witnesses summoned against me. This, I think, was not demanded by any material fact in this case, and it surely can derive no justification from the rules of common law. If I mistake not it is a sound legal principle that a witness shall neither be compelled to discredit himself nor shall an adverse party be permitted to ask him a question with a view to discredit him.

Why I was forced to become a witness I neither knew nor could conjecture, until the committee did me the honor on last evening to state to me that it was in consequence of my having charged Mr. Crawford in one of my six specific statements with having suppressed the letter of the Receiver at Edwardsville, mentioned in my examination before the select committee of February, 1823, and with a view to ascertain what I knew upon that subject.

This I must insist upon is a very great misapprehension on the part of the committee, and a most injurious one to me if it shall be persevered in.

I do most postively disclaim ever having had, or now having, any intention to include that letter in the charge of suppression, submitted to the investigation of the committee by the House of Representatives.

It is not *reasonable* to suppose that I could have *intended* to impose upon myself an obligation to produce proof of the suppression of a particular letter, which the whole scope of my address, and every fair inference from it, showed I considered it as my misforturne not to be able to produce.

But it is not a fair inference from anything *expressed* in my address that I *intended* to include this letter in the charge of suppressions.

In page 13 of that address I say, "It could have been no object with me to have established an additional suppression upon him, for if time do not fail me it will be seen before I am done with this subject that I had in my possession proof, whose credibility could not be questioned, of his having suppressed, in a variety of other instances, letters enough, of a much more important character and delicate bearing, for any purpose that the utmost malignity could have contemplated as possible to be effected by such means."

Here, then, is a clear indication that in what I should thereafter say I did not *intend* to rely upon that letter, but others *much more important*, and whose credibility *could not be questioned*, evidently meaning those that *could be established by the documents furnished by himself.*

Turning to the charge itself, (see address, page 25,) it is found to be expressed in the following words, viz: "That he has in several instances withheld information and letters called for by the House, and which it was his duty to have communicated."

The specifications of this charge, after referring to a particular case only, commences in the following words, viz:

"But it also appears that he and his officers of the Treasury Department have not been able to find a great number of other letters, and even some of his own official ones when required by other calls of the House, or if they could be found they were suppressed. Of this the documents furnished by himself afford both abundant and conclusive proof. Many instances might be stated. For the sake of brevity I will allude to a few of them only."

Here, then, is the practical exposition of the *intention* indicated in the 13th page of my address, in regard to the suppressions on which I *intended* to rely. The suppressions referred to in the last above recited paragraph are expressly confined to those which could be proved *by the documents furnished by himself*, and of these *a few only* are specifically designated, and being all that I exhibited against the Secretary, must be *all* that I am bound to prove. They were deemed enough for my purpose, and more, therefore, were not *intended* to be included.

The publications under the signature of A. B., transmitted with my address, are alsc referred to for specifications; but these contain no reference to any suppressions but those which *the documents* establish.

Besides, the suppression of the Receiver's letter, according to the decision of the committee, which I am not disposed to contest, was a fact wholly immaterial, since the description which I gave of it in my examination in February, 1823, and the copy I produced to the committee, both prove that it was not one of those letters which the committee suppose was embraced by the call of the House upon Mr. Crawford.

For these and the reasons I have heretofore had the honor to submit to the committee, I not only think the testimony I am about to ask for ought not to be considered necessary in the present investigation, but that my own testimony and all that which has already been taken in regard to the publications of A. B. ought to be rejected. Understanding, however, that the committee intend to publish all the testimony that has been taken against me, and believing that its publication under the sanction of the committee will be calculated to do me essential injury and great injustice without further testimony on my part, I feel compelled to ask that Samuel D. Lockwood, esquire, Receiver at Edwardsville, and Thomas Lippincott, esquire, of the same place, and all the Senators of the United States, may be summoned; the two former to support my testimony, and the latter to give testimony to oppose that which has been given against me in relation to an alleged denial of my authorship of the A. B. publications; and I renew my application for the examination of Mr. Crawford.

NINIAN EDWARDS.

Remarks submitted by Mr. Forsyth.

When, on the 16th of June, a question was proposed to Colonel Benton, touching the general character of Ninian Edwards, with a view to show him unworthy of belief, the committee said that if that question was pressed, and the opposite party asked for a delay to enable him to procure testimony to defend his character, it would be granted, and as Mr. Cook, acting for Mr. Edwards, distinctly stated that he should want testimony from the western country, to avoid further delay the question was waived. The committee now say that certain papers brought from Edwardsville, to be used as evidence by Ninian Edwards, are not duly authenticated, and as they are *deemed by him important*, unless they are admitted as evidence time will be allowed to enable him to procure a proper authentication of them. With the same motive that prevented the question proposed to Colonel Benton from being pressed, a consent is now given that these papers should be received. But it is proper that the character of these papers, the motives for producing them, and all the testimony relating to them, should be examined.

The papers to which this consent applies are five in number, to each of which is attached an affidavit of Thomas Lippincott, taken before a justice of the peace, viz: A copy of a letter from Mr. Crawford to the Receiver of Edwardsville of the 6th of August, 1819. 2. A copy of a letter from Mr. Crawford, of the 1st of November, 1819, to the Receiver. 3. A copy of a paper which was folded in the letter of the 1st of November. 4. A copy of a paper dated the 12th October, 1819, neither directed nor signed, but filed away, or endorsed with these words, "Copy to the Treasury Department, October, 1819." 5. Copy of a letter of 22d October, 1819, signed by the Receiver of Edwardsville, and directed to the Secretary of the Treasury. The first and second of these papers were communicated to the committee by the Secretary. The others are not officially certified by the officer whose business and duty it is to authenticate copies of the papers which belong to his office. The affidavit of Lippincott has been preferred by Mr. Edwards to the official certificate; and he, it is presumed, was perfectly aware that such an affidavit was insufficient to make the copy to which it might be attached evidence. The testimony of Lippincott was preferred, also, to that of a person (Oswald Dunn) who preceded Mr. Edwards to Washington, and who might have testified, after examining the copies and originals, that the copies produced were copies of papers in the office of the Receiver of Edwardsville. This preference was obviously given that the affidavits might show in whose handwriting the papers in the office were written. The handwriting of each is shown by Lippincott, except the paper with the date of October 12, 1819. By the testimony of Ninian Edwards, given most reluctantly, it is now known that that paper is his own work, a fact obviously intended to be concealed, and to which concealment Lippincott lent himself if he was, as it is presumed he was, acquainted with Mr. Edwards' handwriting. Even were he not acquainted with it, it will be seen by the affidavits that this paper is the only one the handwriting of the original of which the affidavit attached to it does not go to ascertain. The original letter, of the 1st November, is said to be in the handwriting of Mr. Crawford; that of the 6th of August of a *clerk*, and signed by Mr. Crawford; the paper folded in the letter of the 1st of November, in the same handwriting as the letter of Mr. Crawford of the 6th of August; the letter signed by Mr. Stephenson of the 22d of October, in the handwriting of Mr. Stephenson. The explanation of this difference in the affidavit is found in the fact, disclosed by Mr. Edwards, that the paper from which that now offered was copied was the work of his own hand. The affidavit of Lippincott, that the copy offered is a true copy of that paper now on file, is contradicted by the testimony of Mr. Edwards. There is an underscoring in the copy, and in the original none. Mr. Edwards, although he never remembers to have seen the underscoring until he saw it before the committee, states that *before* the affidavit was affixed, he or Lippincott must have underscored a particular part of it; which underscoring, making emphatic a particular sentence, brought the copy somewhat nearer than the original to the description given by Mr. Edwards in his affidavit of 1823, of the letter of Mr. Stephenson. The oath of Mr. Edwards was, that the purpose of Mr. Stephenson in writing the letter was to enclose the publication of Mr. Edwards of the 13th of September, 1819, and that he (Mr. Edwards) prevailed on him to write it. The letter produced refers to the publication as enclosed, but does it incidentally, as a circumstance of no particular importance; and the agency Mr. Edwards alleged he had in procuring it to be written is not stated, nor is there any allusion to the advice he declares he gave to Mr. Stephenson to withhold all further deposits until he received the order of the Secretary. Mr. Edwards now states that this advice was given to prevent, not immediate, but future remote danger; while the paper produced by him as the copy of that letter, written by himself, states, as from the Receiver, that "he would not wish to risk the responsibility of making the deposits in the bank until after the 1st of January next, 1820, without your instructions, given upon a knowledge of the facts above disclosed;" of which facts, the course Mr. Edwards was disposed to pursue was one of the least important in his character. The peculiar manner in which the affidavit is drawn deserves notice. The paper now produced is intended to prove that Mr. Stephenson wrote the letter, in 1819, described by Mr. Edwards, and that he gave the advice he states he gave to Mr. Stephenson, and as presumptive evidence that his publication and this letter were sent to the Secretary of the Treasury. For these purposes it is necessary that it should appear that the original from which it is copied should have been always in the office of the Receiver since 1819, and was obviously preserved as an official document. While the others are in ordinary form, the affidavit of Lippincott, on this paper, is of studied and singular phraseology: "That the original was found by him on the files of official letters appertaining to and *now in* the Receiver's office at Edwardsville; a phraseology which implies that the deponent knew that the files of official letters in which he found the original paper, although belonging to, had been out of the Receiver's office; a fact totally destructive of all the presumptions arising from the finding of the paper on the files of the official letters in the office. This paper of the 12th of October, it is shown by Mr. Edwards, is not on the letter book of 1819, in which it would have been the duty of Mr. Stephenson to have recorded it if it had been sent to the Secretary of the Treasury. But there is something written on it by the Receiver. The affidavit is on this point, also, equivocal. The paper was found by the deponent on the files of official letters appertaining to and *now in* the Receiver's office at Edwardsville, and endorsed or filed in the handwriting of the Receiver of Public Money, as follows: "Copy to the Treasury Department, October, 1819." No punishment could be inflicted for this statement as false, if the paper is not endorsed, provided the alternative that is filed is true. It is filed if the paper was enclosed in a separate envelope with the words upon it in the Receiver's handwriting; but if the Receiver's handwriting is not on the paper itself, the only presumption in its favor arises from its being found among papers *appertaining to* and *now in* the office.

It is not necessary to pursue this inquiry further. The Secretary of the Treasury could have no

knowledge of the conversation or the acts of Mr. Edwards and Mr. Stephenson in Edwardsville, in 1819, nor has he expressed either belief or opinion respecting them. What was officially known to him he has communicated. For the correctness of that knowledge only is he solicitous. Nor would this scrutiny into the circumstances of the paper dated October 12, 1819, be made, if Mr. Edwards had contented himself with the production of it in explanation of his oath of 1823, and his justification of that part of it which depended upon his own knowledge. It is, however, now produced as presumptive evidence that the copy of it was received by the Secretary; and Mr. Edwards sought for the answer in the office of the Receiver, and has now sworn that he believes the letter of the Secretary of the 1st of November, 1819, is the letter written after the reception of that of the 12th of October, to direct the Receiver to continue the deposits in the Bank of Edwardsville. The letter of the 1st of November makes no allusion to such letter; it is not a direction to continue deposits; it is the determination of the Secretary that the course alleged in the letter of Lucy Stephenson of the 18th of September, (which letter it now appears was also the work of Mr. Edwards,) for the detention of the public moneys in the hands of the Receiver, did not authorize that detention.

Since Mr. Edwards has produced the paper purporting to be dated on the 12th of October, 1819, it has been shown that it was impossible that the letter of the 1st of November should have been the answer to it, or written in consequence of it. By the mail arrangements of 1819, prevailing until the 16th of November of that year, as shown by the testimony of Mr. Bradley before the committee, it required twenty days to transmit a letter from Washington to Edwardsville, and a longer time to transmit a letter from Edwardsville to Washington. The original accounts of the Postmaster of Edwardsville, taken from the Comptroller's Office, and of which an extract is before the committee, show that no mail left Edwardsville for Washington from the 9th of October until the 16th of that month. More than twenty days from the 16th of October reaches beyond the 4th of November. The letter of the 1st of November was, therefore, written before it was possible for the letter of the 12th of October, 1819, if such had been written at Edwardsville, to reach Washington. Admitting the impossibility that this should be otherwise, Mr. Edwards seeks to avoid the effect of this admission, by declaring, on oath, his belief that the letter of the 1st of November was not written or sent before that of the 12th of October was received. Either, therefore, the letter was fraudulently antedated, or retained until the arrival of that document. To find a colorable pretext for this belief, Mr. Edwards, as the committee will recollect, turned to the original letter of the Secretary of the Treasury, of the 1st of November, to the Cashier of the Bank of Edwardsville, brought by Mr. Edwards from that place, which enclosed a copy of the letter of the same date to the Receiver, in order to ascertain the post-mark upon it; and succeeded in persuading himself that there was the figure 8 in the post-mark. A clerk of the Post Office, Mr. Sweeny, was sent for by (Mr. Taylor) one of the committee, but Mr. Edwards declined examining him. Mr. Sweeny, however, was examined; and the post-mark was ascertained to be the 3d of a *month* which could not be distinguished. This post-mark, if of November, was on the original letter before the letter of the 12th of October could have reached Washington. On the 19th of June, after a deliberation of three days, Mr. Edwards amended his own testimony, and then declared that it was possible the letter of the 12th of October might have arrived here in time to be answered by one of the 1st of November, because it might have been carried by a private conveyance to Louisville, from whence it could have been brought by mail within the required time. In making this amendment to his former answer, Mr. Edwards appears to have forgotten how much he had previously said of the safety of the mail, and the improbability that anything committed to it should have miscarried; and that Mr. Stephenson could not have felt so much anxiety to despatch a paper which it had required Mr. Edwards' influence to prevail on him to write, as to seek unusual means of hurrying it on by a mode of conveyance never before or after used by him for the conveyance of his official letters to the Department.

Mr. Edwards, however, has asserted that Mr. Crawford's letter of the 20th of April, 1820, was possibly the answer to the one of the 12th of October, 1819. In making this assertion on oath, Mr. Edwards has not recollected the stress he lays upon the circumstance of the deposits having been withheld till the 31st of December, 1819, as proof that he had advised the Receiver to withhold the deposits; as evidence that the Receiver did write to Mr. Crawford the letter of the 12th of October, and that that letter was answered; that in consequence of that answer the large sum of $53,191 was paid into the bank. In laying this stress upon the withholding of the deposits as evidence that Mr. Stephenson was acting by his advice, he had forgotten that he knew (having written Lucy Stephenson's letter of the 18th of September, 1819,) that the deposits had been withheld for months before he gave the advice, of the giving of which that withholding is afterwards considered as satisfactory proof. Without weighing the ingenious suppositions made under oath, founded upon a paper not proved to have been seen by the Receiver, differing from his official directions, and yet probably influencing him to do what he did not do, withhold the deposits, it will be sufficiently apparent that a letter of the 20th of April, 1820, could not be the cause of deposits made in December, 1819, and January and February, 1820; in all which months, notwithstanding the advice Mr. Edwards has sworn he gave the Receiver, deposits were made by that officer, as appears by his accounts in the hands of the committee among the documents accompanying the Secretary's communication. The letter of the 20th of April is written, as appears on the face of it, in consequence of the deposits of public money having been partially made. In the Receiver's office at Edwardsville has been found no letter answering the description of Mr. Edwards in his testimony in 1823, or which could have been an answer to the paper of which the copy is now produced. Mr. Edwards has stated that he searched the office with the special object of discovering such a document, and that, except what he has produced, none such is to be found.

It is therefore respectfully submitted:

That the paper, in the handwriting of Mr. Edwards, found on the files of official letters appertaining to and *now in* the Receiver's office, is evidence only that Mr. Edwards wrote such a letter.

That it is not official, although filed in the handwriting of the Receiver, as it is not in his handwriting nor in that of any person employed in his office, and is not recorded in his letter book.

That there is no evidence that the Receiver ever carried or sent a copy of it from his office.

That such letter never has been received at the Treasury Department; that no answer is in the Treasury Department or Receiver's office at Edwardsville, or was ever written to such letter.

Mr. Edwards having declared in his last address to the committee, delivered on the 19th of June, that he had made no charge against the Secretary of suppressing the alleged correspondence with Mr. Stephenson, to which his oath of 1823 refers, it might appear superfluous to trouble the committee with these remarks. But on the very day that Mr. Edwards presented this disclaimer the alteration in his

testimony heretofore mentioned was made, and made, too, after the disclaimer was prepared and delivered. The conviction, therefore, is, that Mr. Edwards seeks to leave the stain of this charge on the Secretary, while he intends to avoid, if he can, the responsibility of having made it, and seeks to procure for his own testimony, which is the only testimony in support of it, a degree of respect to which it is not entitled. With this view of his intention it will not be deemed improper to examine what has been said and attempted by Mr. Edwards on the subject.

In 1823 Mr. Edwards declared on oath to the committee of Congress that he was very much surprised that this correspondence (meaning the alleged letter of Mr. Stephenson of the 12th of October, and the alleged answer) was not communicated by the Secretary under resolutions of the House of Representatives of the 9th of January and 12th of March, 1822, calling for certain correspondence between the Treasury Department and sundry banks.

In his address to the House of the 6th of April last he says, "Believing, as I call my God to witness I sincerely and confidently do, that Mr. Crawford did receive the letter mentioned in the above report, and that it is now in his possession, or has been purposely destroyed." In the same address he infers that if this letter was not answered, Mr. Crawford, being for some cause or other unwilling to acknowledge the receipt of it, "contrived to give the directions (to continue the deposits) under some other form or pretext than that of a direct answer to it."

In his replication presented to the committee since the adjournment of Congress whole pages are occupied by an argument to show that the alleged letter of the 12th of October was sent, was received, and was answered. All the officers in the Secretary's office were called as witnesses to prove that the letter had been received in 1819, or had been found since the Secretary's report of the 22d of March, 1824, and that the Secretary had purposely delayed making that report until Mr. Edwards was about to leave Washington. In all of which the testimony adduced was conclusive that neither the charge itself nor either of the incidents alleged in aggravation of it by Mr. Edwards was true.

Mr. Edwards argues, too, in his replication, that the Edwardsville Receiver's letter ought, according to Mr. Crawford's own view of the subject, to have been communicated to the House of Representatives under the before mentioned resolutions, because one other Receiver's letter (the Receiver at St. Louis) had been communicated with his report of the ——, omitting to remember that this was communicated under a call requiring all the correspondence in relation to the Bank of Missouri, which made it his duty to transmit all letters respecting that bank, from whomsoever received.

In his testimony now taken before the committee Mr. Edwards declares he believes that in 1819 the Secretary might have conceived the idea of concealing the letter of Mr. Stephenson, if it had been received, to screen himself from responsibility if the Bank of Edwardsville afterwards failed; an event which, although he did not anticipate, he might have apprehended. In the same testimony, when compelled to admit that a letter could not have arrived by mail from the 16th of October to the 1st of November, 1819, he added to that admission an insinuation, on oath, that the letter of the Secretary was antedated or retained until the arrival of the alleged letter of the 12th October, 1819. After the testimony of Mr. Sweeny was given, instead of disavowing this insinuation he was silent; and three days afterwards adds to that part of his testimony that from which it might be inferred that the letter of the 12th of October was sent by private conveyance to Louisville, and thence by mail to Washington.

All these declarations, and the publication of Mr. Edwards at Louisville, in which he asserts that he has the most irresistible proof that the Receiver at Edwardsville did write the letter mentioned in his examination, and that Mr. Crawford did write a letter to the Receiver directing him to continue the deposits in the Bank of Edwardsville, make it necessary that it should be distinctly brought before the committee. That Mr. Edwards, in different parts of his testimony, contradicts himself; that his testimony of 1823 does not agree with his testimony taken before the present committee; that his statements in his addresses to the House, and in his addresses to the committee, are contradictory to each other; that his statements now given on oath show that the impressions which his addresses were intended to make were, as he knew, unfounded; that he voluntarily declared, in the most emphatic manner, to different persons, that he was not the author of various publications against the Secretary, which he now acknowledges to have written; and finally, that he was, as admitted by himself, a party to a material alteration in a paper produced by himself, purporting to be a copy of a paper appertaining to and now in the Receiver's office at Edwardsville—an alteration, the obvious effect of which was to deceive the committee and the public as to the character of the original from which the copy was taken.

It is therefore respectfully submitted that nothing affecting the Secretary, and depending upon the oath of Mr. Edwards, can be taken as proved.

Hon. John Floyd, Chairman, &c.:

Unprepared, at present, to defend myself against the testimony of the Hon. Mr. Noble, by which I have been perfectly surprised, I have been compelled to look to a future period for that purpose. Lest, however, some erroneous inferences to my prejudice may be drawn from the want of a formal defence on this subject before the committee, I do most solemnly declare before *God* and my country that in the conversation which Mr. Noble states to have passed between him and myself, whensoever or wheresoever any part of it may have happened, he must, at least, have greatly misunderstood me, both in regard to the A. B. publications and to Mr. Crawford; and that if the conversation alluded to, or any part of it, happened, as he says it did, in his own room, it must have been after my nomination was confirmed by the Senate.

It will be recollected that Mr. Noble, disclaiming all *party* considerations, had professed to be my friend, and had taken "an active part" in favor of the confirmation of my nomination, of which he proves I was well apprised. It would, therefore, have been most extraordinary that I should have thought it necessary to have made such statements to him, by which nothing was to be gained, and that I should have totally forborne to make them to any other Senator.

Nor can it be considered less strange, if those statements were made to him during the pendency of my nomination, that he, with all his zeal in my favor, and acting in direct opposition to the wishes of his political friends, should never, either with a view to aid me or to justify himself, have given the slightest intimation of such conversation as he represents to have passed between us to any one of those gentlemen whom it was calculated to conciliate, and from whom opposition was expected.

As to the conversation he mentions in regard to Mr. Crawford, it alludes to some facts which happened before I became a member of Congress, and of which I had no knowledge until since the commencement of the present controversy.

The very professions of gratitude, which he says I made to him, would apply with much more force and propriety to a period after than before the confirmation of my nomination; and from the nature of the case they would seem to have been predicated upon a disinterestedness on his part, which was the more highly appreciated because it overlooked the circumstances of his friendship and my hostility to Mr. Crawford, which is at war with the whole statement he has made concerning my opinion of the conduct of that gentleman.

That Mr. Noble may have misunderstood me I will not attempt to gainsay; but, as I hope for future happiness, I never did intend to have expressed myself to him, or any other person, so as to have conveyed the opinions and sentiments which he has imputed to me; nor can I account by anything within my own knowledge for such great misapprehensions.

My object, however, is not now to present an argument upon the case, but simply to request the committee to accept of this as my denial of Mr. Noble's testimony, and to have it printed with my other communications to the committee.

NINIAN EDWARDS.

18TH CONGRESS.] **No. 713.** [2D SESSION.

SEVEN MILLIONS LOAN BY THE BANK OF THE UNITED STATES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES DECEMBER 15, 1824.

TREASURY DEPARTMENT, *December* 14, 1824.

SIR: In obedience to a resolution of the House of Representatives of the 12th of May, 1824, requiring the Secretary of the Treasury to ascertain and report to Congress the rate of interest at which the Bank of the United States will continue the loan of seven millions of dollars, I have the honor to state that the bank declines making any change in the terms on which that loan was originally made. Two letters from the President of that institution, exhibiting the views of the Directors on the subject, are herewith submitted.

I remain, with respect, your most obedient servant,

WM. H. CRAWFORD.

Hon. H. CLAY, *Speaker of the House of Representatives.*

BANK OF THE UNITED STATES, *December* 3, 1824.

SIR: I had the honor, on the 12th of July last, to acknowledge the receipt of your letter of the 9th of that month, enclosing a resolution of the House of Representatives, passed on the 12th of May last, by which the Secretary of the Treasury was directed to "ascertain and report to Congress at its next session the rate of interest at which the Bank of the United States will continue the United States loan of seven millions;" and requesting "that the reply of the Board might be communicated in time to be submitted to the House during the first week of the next session of Congress."

In conformity to this request, I have this day been instructed by the Board of Directors to inform you that, after a very deliberate and respectful examination of the subject, they do not deem it consistent with their duty to the institution committed to their charge to propose any variation of the terms on which this subscription to the capital of the bank was originally made on behalf of the United States.

I have the honor to be, very respectfully, yours,

N. BIDDLE, *President.*

Hon. WM. H. CRAWFORD, *Secretary of the Treasury.*

BANK OF THE UNITED STATES, *December* 6, 1824.

SIR: In communicating the decision of the Board in relation to the rate of interest on the seven millions subscribed to the bank, I venture to add a few suggestions explanatory of their views, which you will, I am persuaded, duly appreciate, and can use in any manner of which you may deem them worthy.

The question proposed being simply at what rate of interest the loan would be continued, without any specific offer to change its terms, and without intimating any modification which would be more acceptable than its present form, the Board felt themselves constrained to confine their reply to a general expression of their unwillingness to vary its present situation. Should the subject be resumed it will naturally present for consideration the expediency of either proposing to the bank to commute the subscription, now redeemable at pleasure, into a more permanent stock, at a lower rate of interest, or paying it off from the proceeds of a new loan. To that inquiry the following observations may not be inapplicable.

The Government, in establishing by the charter its connexion with the bank, prescribed that its subscription to the capital should be "paid either in gold or silver coin, or in stock of the United States, bearing interest at the rate of five per centum per annum." The latter course, as being obviously for the interest of the Government, at a time when the six per cents were received in subscription at par, was naturally adopted, and this five per cent. stock given in exchange for shares in the bank, on which a much higher rate of dividend was anticipated. This choice was proportionally disadvantageous to the bank, and combined with the other engagements of the charter, the bonus of one million five hundred

thousand dollars, the assumption of the duties of the Loan Office, and the obligation to distribute, without charge, the public revenue, imposed on the institution at its commencement some inequality in the burdens of the connexion. For a time the early expectation of large dividends from the bank was realized, until its misfortunes compelled it to reduce them; but now, and for some years past, the dividends equal the interest on the subscription by the Government. The stock thus subscribed is "redeemable in any sums and at any periods which the Government shall deem fit," a phraseology which, though it certainly does not require, seemed to imply, and naturally suggested, the expectation that this reimbursement would be gradually effected from the surpluses of the revenue, whenever its abundance would furnish disposable means for that purpose. The contingency of a temporary reduction of the rate of interest, during which a new debt to others might be created to pay off the existing debt to the bank, was not anticipated, and the expediency of that measure, blended as it is with general views of the relation between that institution and the finances of the country, must, of course, be decided exclusively by those whom such considerations cannot escape. To them it is cheerfully left, with the single remark, which, unless outweighed by some decisive temptation to a change, should not be without its influence, that this stock procures to the Government an income equal to the sum which is paid on account of it, and that the shares of the bank for which it was exchanged bear a much higher value than the stock itself. Without enlarging on these topics it will be a more appropriate duty in those who are charged with the administration of the bank to suggest, as is now done, very respectfully, that it would probably benefit neither the bank nor the Government to vary the terms of the original subscription.

1st. In relation to the bank itself, the change from the present to a lower rate of interest is, of course, an obvious loss; but its remote effects, though not so apparent, would not be less disadvantageous. The true interests of the bank are inseparably connected with those of the community, whose general business, whose transactions and exchanges, it is at once its duty and its inclination to encourage and facilitate. When, by any concurrence of circumstances, that business, and with it the demand for banking accommodation, diminishes, the bank naturally seeks to place its funds, no longer required for that purpose, in investments, which, though yielding small profits, are readily convertible, and from which it can immemediately disengage them at any moment, when the reviving business of the community may demand their more active and useful employment. It would be alike injurious to that community and to the bank that any change in the circumstances of the country, that any of the various contingencies which might give fresh animation to commerce, should find the means of the institution absorbed in stocks from which it could not extricate them without loss to itself, and where it could not leave them without diminishing its usefulness to the public. The board, therefore, would see with reluctance so large a proportion of the original capital of the bank invested in a stock which, bearing a lower interest than has hitherto been known in the United States, would be the first to feel the depreciation attendant on an active demand for capital. On the other hand, to throw back on the bank such an amount of its capital, for which no employment in the necessary course of business could now be found, would either condemn it to the disadvantage of suffering its funds to remain useless and unproductive, or else expose it to the hazard of extending its loans; of which the first effect would be to stimulate into a distempered energy the spirit of speculation, and the last might be reaction, disastrous alike to the community and to the institution; nor—

2d. Is the advantage to the Government from any change either clear or important. This stock may now be redeemed in any portions and at any time which may be convenient, and the first excess of revenue may be applied to its reduction. To convert it into a stock bearing a lower rate of interest, yet still redeemable at pleasure, would be impracticable, as the only compensation which could be offered for the reduction of the interest must be found in the prolonged and fixed duration of the capital. It is, therefore, worthy of consideration whether it is not better to retain a five per cent. stock, reimbursable at pleasure, rather than convert it into a four and a half per cent. stock, irredeemable for years, and thus permanently added to the mass of the national debt.

Again: It is probable, from present appearances, that the surplus revenue of 1825 will, during the first and part of the second quarter, be absorbed in the reimbursement of the $7,652,815 49 of six per cents redeemable in that year, and that to redeem the nineteen millions of six per cents, payable on the 1st of January, 1826, it may be necessary to borrow eight or ten millions towards the close of 1825. If, then, the Government were, in addition to the five millions of four and a half per cents for which proposals are now issued, to open a new loan of seven millions, these would probably so absorb the floating capital of the country as to leave neither the means nor the disposition to make the necessary advances at that low rate of interest to extinguish the sixes reimbursable on the 1st of January, 1826. Would it not then be advisable to employ that disposable capital in the redemption of a six per cent. stock rather than to exhaust it in the exchange for a five per cent. stock?

The last consideration is, whether, in fact, any change of this stock could be so advantageous to the Government as its present form. It may be assumed that if these seven millions were repaid to the bank they could not be employed either usefully or profitably, and that the Government in its character of a stockholder would proportionably suffer in its interests. Now, these seven millions bear an interest of $350,000, but the Government, as proprietor of one-fifth of the bank, receives in the shape of dividends on its shares one-fifth of this sum, making the sum actually disbursed by the Government $280,000, which is only four per cent., so that, in fact, this stock is a four per cent. stock, redeemable at pleasure. Now, a four per cent. stock, redeemable at pleasure, would not be purchased by individuals at par. A four and a half per cent. stock thus redeemable could not be procured, nor even if it could would it be so advantageous to the Government as the present, which, though nominally five, is actually only four per cent. In short, it is believed that no four and a half per cent. loan could be obtained unless for a length of time which would render it less convenient to the Government than the terms on which the subscription now stands, uniting as it does the advantages of a low rate of interest with the privilege of immediate reimbursement.

Under these impressions, the Board deem it for the mutual advantage of both parties that the original subscription should remain in its present form; and more particularly they do not feel themselves at liberty to make any voluntary offer for its conversion into a stock bearing a different rate of interest.

You will readily perceive from the frankness and fullness of this explanation that its sole purpose is to present distinctly the views which have influenced the decision of the Board.

I have the honor to be, very respectfully, yours,

N. BIDDLE, *President.*

Hon. WILLIAM H. CRAWFORD, *Secretary of the Treasury.*

18TH CONGRESS.] No. 714. [2D SESSION.

LOSSES ON DUTY BONDS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES DECEMBER 15, 1824.

TREASURY DEPARTMENT, *December* 14, 1824.

SIR: In obedience to a resolution of the House of Representatives of May 26, 1824, I have the honor to submit two statements from the Register of the Treasury, showing the annual and aggregate amount of bonds for duties which accrued upon the importation of foreign merchandise from March 3, 1789, to December 31, 1823, and the annual and aggregate amount of loss which has arisen by allowing the credits thereon authorized by law. By these it appears that the whole amount of duties which accrued during that period is $535,512,933 36, of which $8,032,693 99 are estimated to have been received in cash, and the remainder of $527,480,239 37 were taken on bond; that of the amount of bonds taken, $1,575,626 67 are stated to be lost, and $758,191 51 are considered doubtful. If the sum considered doubtful be added to that stated to be lost, the whole amount of loss during that entire period is only about 44¼ cents in each hundred dollars.

To require the prompt payment of duties would certainly prevent any loss in future; but it would probably diminish the amount of duties in a greater proportion than it has been diminished by the loss actually sustained under the credit system. It is also probable that the amount of duties would be diminished by shortening the credits, inasmuch as the length of the credit for the duties operates as an encouragement to importations. With a view, therefore, exclusively to the revenue, it is believed that no advantage would result from abolishing or curtailing the credits now given for duties.

But whatever motives there may be for allowing a credit for duties to our own citizens, no sufficient reason is perceived for continuing it to foreigners who are not domiciliated in the republic. A discrimination in this respect between citizens of the United States and others would tend to confine the commerce of the nation to its own citizens, and would aid in restraining the practice of shipping merchandise to this country upon consignment, for foreign account, which has hitherto been found to interfere with the interests of our own regular merchants.

I remain, with respect, your most obedient servant,

WM. H. CRAWFORD.

Hon. HENRY CLAY, *Speaker of the House of Representatives.*

A statement of the bonds taken for duties on imported merchandise into the United States, from March 3, 1789, *to December* 31, 1823.

From March 3, 1789 to December 31,	1791	$6,396,812 05
	1792	4,864,003 55
	1793	6,499,468 63
	1794	8,459,557 25
	1795	10,995,919 68
	1796	12,392,449 62
	1797	12,673,979 93
	1798	11,231,152 39
	1799	15,023,173 40
	1800	15,763,723 04
	1801	20,285,480 48
	1802	14,620,485 93
	1803	14,051,366 29
	1804	19,590,293 17
	1805	21,965,468 97
	1806	24,453,208 22
	1807	25,148,025 15
	1808	10,502,569 98
	1809	10,683,070 06
	1810	15,039,331 06
	1811	9,732,655 07
	1812	14,158,175 73
	1813	7,092,574 54
	1814	4,177,859 83
	1815	37,479,999 47
	1816	32,337,474 59
	1817	21,802,067 29
	1818	25,472,422 74
	1819	21,025,727 04
	1820	16,342,346 81
	1821	15,023,032 65
	1822	20,979,046 58
	1823	21,217,318 34
Total		527,480,239 37

NOTE.—The principle on which this statement of the amount of bonds taken for duties on imported merchandise into the United States is formed is derived from the amount of duties on merchandise severally exhibited in the annual printed public accounts, the total amount of which during the period above stated is $535,512,933 36
From which deduct the estimated amount of cash payments, at 1½ per cent..... 8,032,693 99

Leaving the amount of bonds for duties, as exhibited in the statement, at.... 527,480,239 37

JOSEPH NOURSE, *Register of the Treasury.*

TREASURY DEPARTMENT, *Register's Office, December* 6, 1824.

Statement of the amount of losses sustained during the last thirty years upon bonds given for duties on imports, distinguishing the amount in each year: prepared in obedience to a resolution of the House of Representatives of the United States of May 26, 1824.

Districts.	1794.	1795.	1796.	1797.	1798.	1799.	1800.	1801.
Vermont								$218 00
Portsmouth								619 00
Wiscasset			$186 48					
Bath								
Portland								
Newburyport								
Gloucester								
Salem								
Boston			1,701 89	$2,674 10	$668 60	$7,158 75	$9,193 33	454 59
Plymouth								
Dighton								
Providence				337 74				
Middletown								
New Haven	$58 81							
New London								
Genesee								
Lake Champlain								
New York		$477 60	10,580 40	3,941 03	2,851 54	8,134 30	3,334 19	2,667 43
Perth Amboy								
Philadelphia		356 67	5,238 70	9,860 54	13,973 56	6,367 00	367 96	33 00
Delaware								
Baltimore								
Alexandria								
Georgetown, D. C								
Norfolk								
Wilmington, N. C								
Edenton	300 00							
Camden								
Washington				183 24				
Charleston	14,550 51	2,431 03	1,005 39	1,170 66				17,521 88
Savannah, Ga	10,200 00	1,019 91	509 00	715 00				15,391 22
St. Mary's, Ga								
Brunswick, Ga								
Mississippi								
	25,109 32	4,285 21	19,221 86	18,882 31	17,493 70	21,660 05	12,895 48	36,905 12

STATEMENT—Continued.

Districts.	1802.	1803.	1804.	1805.	1806.	1807.	1808.	1809.
Vermont								
Portsmouth					$1,604 79	$494 54		
Wiscasset								
Bath					114 21			
Portland				$1,353 19	544 13	4,841 13		
Newburyport								
Gloucester								
Salem								
Boston	$540 14		$203 50	257 00	2,578 00	12,170 04		$268 00
Plymouth								
Dighton			2,152 78					
Providence								
Middletown						811 29		
New Haven								
New London								

STATEMENT—Continued.

Districts.	1802.	1803.	1804.	1805	1806	1807.	1808.	1809.
Genesee								
Lake Champlain								
New York	$10,055 80	$3,669 17	$297 32	$7,251 01	$1,176 84	$2,179 52	$15,502 25	$56 64
Perth Amboy								
Philadelphia	1,848 49	7,490 99		485 38	2,942 08	2,256 45		
Delaware								
Baltimore	1,716 42						1,471 00	
Alexandria			466 60			1,358 73		
Georgetown, D. C								
Norfolk	5,255 00		1,802 00		6,240 23			720 00
Wilmington, N. C								
Edenton								
Camden						1,621 31		
Washington		575 01	392 86	64 80	1,506 43	4,586 89	2,846 90	
Charleston	3,843 18				1,369 09	10,160 54		
Savannah, Ga	4,193 00			1,121 00		8,212 00		
St. Mary's, Ga								
Brunswick, Ga								
Mississippi								
	27,452 03	11,735 17	5,315 06	10,532 38	18,075 80	48,692 44	19,820 15	1,044 64

STATEMENT—Continued.

Districts.	1810.	1811.	1812.	1813.	1814.	1815.	1816.	1817.
Vermont		$1,284 65					$9,746 02	
Portsmouth	$986 55						1,743 06	
Wiscasset						$1,543 45	6,304 39	$2,415 40
Bath								
Portland			$521 32					
Newburyport								1,275 77
Gloucester		404 01						317 00
Salem	1,532 62							
Boston	11,320 98	6,541 83	810 00				40,487 48	837 39
Plymouth			468 70					
Dighton								
Providence								
Middletown								
New Haven							5,692 83	
New London								5,507 61
Genesee								915 04
Lake Champlain		1,194 07					10,823 64	
New York		117,627 26	25,360 30	$17,300 00			53,313 55	69,376 10
Perth Amboy								7,053 08
Philadelphia	7,189 05	14,018 40	27,934 82	7,315 06		2,600 82	29,416 82	647 24
Delaware						710 71	3,002 05	
Baltimore	1,073 04		5,746 64	17,486 63			4,151 34	23,245 65
Alexandria	67 50					2,238 22	18,670 66	5,079 14
Georgetown, D. C								385 42
Norfolk			2,321 20				18,512 02	19,215 32
Wilmington, N. C								
Edenton								
Camden								
Washington	576 81	197 20	195 64	919 07		319 60	1,537 60	1,458 35
Charleston		834 70	2,392 30	12,920 84			163 04	245 12
Savannah, Ga				10,517 00	$5,318 78			15,254 00
St. Mary's, Ga					195 03	25,825 20		
Brunswick, Ga								
Mississippi	128 00	47 00	1,152 35	3,487 00				
	22,874 55	142,149 12	66,903 27	69,945 60	5,513 81	33,238 10	203,564 50	153,227 63

STATEMENT—Continued.

Districts.	1818.	1819.	1820.	1821.	1822.	1823	Total.
Vermont							$11,248 67
Portsmouth							5,447 94
Wiscasset		$1,564 40					12,014 12
Bath							114 21
Portland							7,259 77
Newburyport							1,275 77
Gloucester	$316 69						1,037 70
Salem							1,532 62
Boston	10,236 69						108,102 31
Plymouth			$886 55				1,355 25
Dighton							2,152 78
Providence							337 74
Middletown							811 29
New Haven	573 11		938 58				7,263 33
New London							5,507 61
Genesee							915 04
Lake Champlain							12,017 71
New York	4,631 03	76,934 89	17,072 34	$207 57	$4,687 64	$2,642 02	461,327 74
Perth Amboy							7,053 08
Philadelphia		83,240 64	161,177 85		12,556 64	21,692 58	419,010 74
Delaware					210 88		3,923 64
Baltimore	5,404 95	76,891 05	10,177 04	61 57	526 17	780 10	148,731 60
Alexandria		24,638 28	2,429 32				54,948 55
Georgetown, D. C.	28 75	845 64					1,259 81
Norfolk	6,027 00	10,017 95	8,010 00				78,120 72
Wilmington, N. C.		1,271 13					1,271 13
Edenton							300 00
Camden							1,621 31
Washington	521 20						15,881 60
Charleston	27,811 49	1,489 83					97,909 60
Savannah, Ga.	779 00						73,229 91
St. Mary's, Ga.							26,020 23
Brunswick, Ga.		1,808 80					1,808 80
Mississippi							4,814 35
	56,329 91	278,702 61	200,691 68	269 14	17,981 33	25,114 70	1,575,626 67

Amount of bonds given for duties on imports in suit on the 31st December, 1823		*$2,946,447 07
Whereof is stated to be lost, as above	$1,575,626 67	
Supposed to be recoverable	612,628 89	
The recovery is doubtful	758,191 51	
		2,946,447 07

* The resolution of the House of Representatives calls for the losses on bonds during the last thirty years; the above statement, in fact, exhibits the whole loss since the 3d March, 1789, as there were no ascertained losses prior to the 1st January, 1794.

JOSEPH NOURSE, *Register of the Treasury.*

TREASURY DEPARTMENT, *Register's Office, November* 30, 1824.

18TH CONGRESS.] No. 715. [2D SESSION.

STATE OF THE FINANCES.

COMMUNICATED TO THE SENATE JANUARY 3, 1825.

TREASURY DEPARTMENT, *December* 31, 1824.

SIR: I have the honor to transmit a report prepared in obedience to the "Act supplementary to the act to establish the Treasury Department."

I have the honor to be, with great respect, sir, your obedient servant,

WM. H. CRAWFORD.

The PRESIDENT *of the Senate.*

REPORT.

In obedience to the directions of the "Act supplementary to the act to establish the Treasury Department," the Secretary of the Treasury respectfully submits the following report:

1. OF THE PUBLIC REVENUE AND EXPENDITURE FOR THE YEARS 1823 AND 1824.

The net revenue which accrued from duties on imports and tonnage during the year 1823 amounted (see statement A) to			$17,008,570 80
The actual receipts into the Treasury during the year 1823 amounted to			20,540,666 26
Viz:			
Customs (statement A)		$19,088,433 44	
Public lands (statement D)		916,523 10	
Dividends on stock in the Bank of the United States		350,000 00	
Arrears of internal duties and direct taxes, and incidental receipts (E).		131,951 69	
Repayments of advances made in the War Department for services or supplies prior to July 1, 1816		53,758 03	
Making, with the balance in the Treasury on the 1st January, 1823, of			4,237,427 55
An aggregate of			24,778,093 81
The actual expenditures during the year 1823 amounted to (F)			15,314,171 00
Viz:			
Civil, diplomatic, and miscellaneous		2,022,093 99	
Military service, including fortifications, ordnance, Indian department, revolutionary and military pensions, arming the militia, and arrearages, prior to January 1, 1817		5,258,294 77	
Naval service, including the gradual increase of the Navy		2,503,765 83	
Public debt		5,530,016 41	
Leaving a balance in the Treasury, on the 1st January, 1824, of			9,463,922 81
The actual receipts into the Treasury during the first three quarters of the year 1824 are estimated to have amounted to		19,630,893 96	
Viz:			
Customs	$13,372,268 80		
Public lands (statement G)	768,805 10		
Dividends on stock in the Bank of the United States	350,000 00		
Arrears of internal duties and direct taxes and incidental receipts (H)	97,321 37		
Repayments of advances made in the War Department for services or supplies prior to July 1, 1816	42,498 69		
Loan under act of May 24, 1824, for paying the awards under the Florida treaty	5,000,000 00		
And the actual receipts into the Treasury during the fourth quarter of the year, including the moiety of the loan of $5,000,000, authorized by the act of the 26th of May, 1824, for paying the 6 per cent. stock of 1812, are estimated at		7,350,000 00	
Making the total estimated receipts into the Treasury during the year 1824			26,980,893 96
And, with the balance in the Treasury on the 1st of January, 1824, forming an aggregate of			36,444,816 77
The expenditures during the first three quarters of the year 1824 are estimated to have amounted to (statement I)		$21,563,702 73	
Viz:			
Civil, diplomatic, and miscellaneous	$1,792,456 00		
Military service, including fortifications, ordnance, Indian department, revolutionary and military pensions, arming the militia, and arrearages prior to January 1, 1817	4,548,374 49		
Naval service, including the gradual increase of the Navy	2,172,671 34		
Awards under the Florida treaty	4,775,671 99		
Public debt	8,274,528 91		
And the expenditures during the fourth quarter are estimated at		10,374,445 13	
Viz:			
Civil, diplomatic, and miscellaneous	$580,870 11		
Military service, including fortifications, ordnance, Indian department, revolutionary and military pensions, arming the militia, and arrearages prior to January 1, 1817	765,346 35		
Naval service, including the gradual increase of the Navy	734,343 82		
Public debt	8,293,884 85		
Making the total estimated expenditure of the year 1824			31,938,147 86
And leaving in the Treasury, on the 1st of January, 1825, an estimated balance of			4,506,668 91

It is to be observed, however, that this balance is not to be considered as subject to appropriation, as there is about an equal amount of unsatisfied appropriations, which, though not called for in the year 1824, are necessary for the objects for which they were severally made, and which are, therefore, an existing charge upon the means of the Treasury.

2. OF THE PUBLIC DEBT.

The funded debt which was contracted before the year 1812, and which was unredeemed on the 1st of October, 1823, amounted (statement No. 1) to		$16,597,318 58
And that which was contracted subsequently to the 1st of January, 1812, and was unredeemed on the 1st of October, 1823, amounted (No. 2) to		73,854,545 45
Making the total amount of funded debt unredeemed on the 1st of October, 1823		90,451,864 03
In the fourth quarter of that year there was added in Treasury note six per cent. stock.		716 75
Making an aggregate of		90,452,580 78
And there was paid in the reimbursement of deferred six per cent. stock		274,565 88
Reducing the funded debt, on the 1st of January, 1824, (statement No. 2,) to		90,178,014 90
From that day to the 1st of October last there was added, in four and a half per cent. stock, under the act of May 24, 1824		5,000,000 00
Making an aggregate of		95,178,014 90
During the same period there was paid the residue of the deferred six per cent. stock	$357,546 26	
And in purchasing the seven per cent. stock	4,123,397 10	
Making together		4,480,943 36
And reducing the funded debt, on the 1st of October, 1824, (No. 3,) to		90,697,071 54
In the fourth quarter of the year it is estimated there will be added, in four and a half per cent. stock, under the act of May 26, 1824		2,500,000 00
Making an aggregate of		93,197,071 54
And during the same period it is estimated there will be paid for the redemption of the residue of the seven per cent. stock	4,483,093 17	
And of the exchanged six per cent. stock	2,668,974 99	
Making together		7,152,068 16
Which will reduce the funded debt unredeemed on the 1st of January, 1825, (including $7,000,000 five per cent. stock subscription to the Bank of the United States, for which the stock of the bank held by the Government is considered an equivalent,) to		86,045,003 38
The amount of Treasury notes outstanding on the 1st of October, 1824, is estimated (No. 4) at		19,756 00
And the amount of Mississippi stock unredeemed on that day, including awards not applied for, (No. 5,) at		14,016 53

By the preceding exhibition of the fiscal operations of the year it will be perceived that, if the expectations formed respecting the fourth quarter should be realized, the receipts will have exceeded the estimate presented at the last session of Congress by about $800,000. The only failure has been in the proceeds of the public lands, and that has been the result of a disappointment in regard to the relinquished lands; great portions of which were supposed to offer strong inducements to purchasers in their fertility and situation, and other circumstances. But, not only has the quantity sold been less than was anticipated, but owing, it is believed, in a great measure, to combinations of capitalists, by which actual settlers were deterred from competition, the price has not, with few exceptions, exceeded the minimum price fixed by law. It is to be observed, however, that the actual receipts from that source of revenue during the present year will exceed those of the preceding year; and it is estimated that those for the ensuing year will not be less.

The gross amount of duties on imports and tonnage, which accrued from the 1st of January to the 30th of September last, inclusive, is estimated at $19,000,000, and that of the whole year at $22,500,000. Of this sum, that portion which accrued in the first half of the year exceeds by about $630,000, and that in the three quarters by about $1,200,000, the portions which accrued in the corresponding quarters of the preceding year.

The debentures issued during the first three quarters of the present year amounted to $2,952,000, which is less by $460,000 than the amount issued during the corresponding period of the preceding year; and the amount of debentures outstanding on the 30th of September last, and chargeable upon the revenue of 1825, was $1,004,000, which is less by $401,000 than was, on the same day in 1823, chargeable upon the revenue of 1824.

The amount of bonds in suit on the 30th September last was $2,909,000, which is $92,000 more than was in suit on the same day of the preceding year. Deducting from the whole amount of duties outstanding on bonds and otherwise on the 30th of September last, the debentures actually chargeable upon them and the bonds in suit, it is estimated that the sum payable after the expiration of the present year will be about $12,200,000. This amount, however, is subject to debentures which may still be issued; but, as an allowance has already been made for those which are now chargeable upon it, no considerable deduction on that account is to be expected. A portion of the amount, also, is not payable until 1826;

but the residue, together with so much of the duties accruing in the fourth quarter of the present and in the whole of the next year as may be received during that year, will, after deducting the expenses of collection, constitute the receipts from the customs during the year 1825.

The productiveness of the customs, however, depends upon the state of the foreign commerce of the nation. It is estimated that in the year ending on the 30th of September last the value of domestic articles exported was $49,684,710, which exceeded by $2,529,302 the amount exported in the preceding year; and that the value of foreign articles exported was $25,248,782, which was less by $2,294,840 than the amount exported in the preceding year. The value of imports during the same period is estimated at $78,516,183, which exceeds the imports of the preceding year by $936,916.

For three years past the average annual value of imports has been $79,778,997; that of foreign articles exported $25,026,201; and that of domestic articles exported $48,904,732. The little fluctuation that has taken place in these years, and the improvement in the last year, may be regarded as indications that the commerce of the country is tending to a regular and sound state. If no extraordinary events should occur to interrupt it, it is reasonable to infer that there will be no material or unfavorable change in the ensuing year.

For the two years ending on the 31st December, 1823, the average annual gross amount of duties on imports was $23,227,835. This sum, upon the annual average value of the whole importations for the three years ending on the 30th of September, 1824, was 29.12 per cent.; and upon the average amount of importations, after deducting the exports of foreign articles, it was 42.42 per cent. For the same two years the average annual net amount of duties, including tonnage, &c., was $18,758,931; and, for the reasons already stated, it may be presumed that, independent of any influence which the new tariff may have upon the revenue, the amount which will be received into the Treasury from customs during the year 1825 will be about equal to that sum.

The operation of the new tariff upon the revenue cannot now be correctly estimated. On one important branch of imports, those from beyond the Cape of Good Hope, its provisions will not take effect until the 1st of January next. As it is only since the 1st of July last that it has been in operation in regard to other importations, and as the Collectors are allowed by law three months for rendering their accounts, the addition caused by the new tariff cannot, even for that portion of the imports and for one quarter of the year, be stated with perfect accuracy. It is believed, however, that the investigation which has been made with a view to that object affords data for estimating its effects with sufficient exactness for the present purpose. It has been found that, upon the whole importations (estimating their value at the rates adopted in forming the statistical report) in the three quarters of the year ending on the 30th of June, 1824, the gross amount of duties was 27.45 per cent.; and that, if the rates of the present tariff had been applied to the same importations, the duties would have amounted to 30.30 per cent., which is equal to an increase upon the amount of duties of 10.39 per cent. (statement K.) It also appears that, in eight of the principal ports of the United States, the rate of duties upon the whole amount of importations during the third quarter of the year 1823 was 28.36; and during the corresponding quarter of the year 1824 it was 30.98 per cent., (statement L.) But it is to be observed that in the third quarter of 1824 the importations from beyond the Cape of Good Hope were not subjected to the increased rates of the new tariff. These, it is estimated, would have made the rate of duties in that quarter 31.40 per cent., which is equal to an increase upon the amount of duties of 7.57 per cent. The new tariff may, perhaps, have some effect upon the importation of those articles which pay high rates of duty, and for which articles of a lower rate may be substituted. But, as the value of the imports depends more upon the ability of the importing country to pay than upon the amount of duty levied upon the articles imported, it is not probable that, under the present circumstances of the commerce of the United States, there will be any diminution in the aggregate. Upon the whole, therefore, it is believed that the revenue derived from imports will be increased by the operation of the new tariff in a ratio nearly equal to that in which it is estimated to have been increased during the third quarter of the present year in the ports above mentioned, or about 7½ per cent. This increase, however, will produce less augmentation in the actual receipts into the Treasury during the year 1825 than in subsequent years.

With these views of the subject, the receipts into the Treasury during the year 1825 are estimated as follows:

Customs	$20,000,000 00	
Lands	1,000,000 00	
Bank dividends	350,000 00	
Miscellaneous and incidental	150,000 00	
Making together	21,500,000 00	
And the residue of the loan authorized by the act of the 26th of May last	2,450,000 00	
Forming an aggregate of		$23,950,000 00

The expenditures of the year are estimated as follows:

Civil, diplomatic, and miscellaneaus	1,685,026 76	
Military service, including fortifications, ordnance, Indian department, revolutionary and military pensions, arming the militia, and arrearages prior to the 1st January, 1817	5,013,283 60	
Naval service, including the gradual increase of the navy	3,044,789 31	
Public debt, including a payment of $7,654,570 93 of principal	11,962,063 97	
Making together		21,705,163 64
Which will leave in the Treasury, on the 1st of January, 1826, after satisfying all the demands of the year 1825, a surplus estimated at		2,244,836 36

On the first of January, 1826, a large amount of debt incurred by the late war, viz: $19,000,000 of the 6 per cent. stock of the year 1813, will be redeemable. As it is not probable that the surplus means of the year 1826 will more than equal the amount of the sinking fund for that year, only $7,000,000 of that stock can be discharged out of the ordinary revenues of the year. On the 1st of January, 1827, the 6 per cents of 1814, another portion of the war debt, amounting to $13,000,000, will become redeemable, and in that year, also, it is probable that not more than $7,000,000 of the principal can be discharged. There will then remain in those two years $13,000,000, which cannot be paid out of the revenue of those years. In 1828 the amount of principal redeemable will probably not exceed the means of the Treasury. In the years 1829 and 1830 no part of the public debt is redeemable, and in 1831 less than $19,000. Policy would seem to suggest, with a view both to the convenience of the Government and the advantage of the community, that the excess of debt which cannot be discharged in 1826 and 1827 should be thrown in equal portions upon those years in which nothing is payable. For the present, however, it may be sufficient to confine such an arrangement to the excess of the year 1826. From the state of the money market and the high credit of the Government no doubt is entertained that the $12,000,000 required to provide for the excess of the debt on the 1st of January, 1826, may be borrowed at 5 per cent., reimbursable in in 1829 and 1830. And if such an arrangement is approved, it is respectfully proposed that authority be given by law for that purpose.

The same object might, perhaps, be accomplished by an exchange of the stock redeemable on the 1st of January, 1826, for a five per cent. stock redeemable in 1829 and 1830. But it is believed that better terms may be obtained by a loan. A proposal for a loan invites competition from all the moneyed capitalists, including the Bank of the United States; whereas an exchange of stock confines the demand for the new stock to the holders of the old stock, who constitute not only a small portion of the capitalists, but a portion interested in preventing the accomplishment of the exchange. Moreover, the experience of the Government during the last two years justifies the preference for a loan. In 1822 a law was passed authorizing an exchange of $26,000,000 of the seven per cents and of the six per cents of the years 1812, 1813, 1814, and 1815, for a five per cent. stock, redeemable in the years 1830, 1831, 1832, and 1833, and only $56,704 77 were exchanged; and under the act of the last session, authorizing an exchange of $15,000,000 of the six per cents of 1813, only $3,308,307 45 were exchanged.

Should the suggestion herein offered be adopted, for disposing of the excess of debt redeemable in 1826 and 1827, the amount of public debt redeemable in each year will be as follows:

In 1825, $7,654,570 93 of 6 per cents.
In 1826, 7,002,356 62 of 6 per cents.
In 1827, 7,001,437 63 of 6 per cents.
In 1828, 9,490,099 10 of 6 per cents.
In 1829, 6,000,000 00, proposed to be at 5 per cent.
In 1830, 6,000,000 00, proposed to be at 5 per cent.
In 1831, 6,018,901 59, proposed to be at 5 per cent.
In 1832, 6,018,900 72, of which $1,018,000 72 are at 5 per cent. and $5,000,000 at 4½ per cent.
In 1833, 6,673,055 31, all at 4½ per cent., except $18,901 59 at 5 per cent.
In 1834, 1,654,153 73, at 4½ per cent.
In 1835, 4,735,296 30, at 5 per cent.

This includes all the public debt of the United States, except $7,000,000 of five per cent. stock, subscribed to the capital of the Bank of the United States, and $13,296,231 45 of three per cents, both of which are payable at the pleasure of the Government. As, under the foregoing view of the debt, all that will be redeemable after the year 1828 will be at an interest of five per cent. or less, and as the five per cent. stock subscribed to the bank is reimbursable in such portions as the Government may please, any surpluses which may remain in 1829 and subsequent years, after discharging the debt redeemable and proposed to be made redeemable in those years, may be applied to the payment of that stock; or if it be deemed advisable to reserve any such surpluses for other objects, there is no doubt that a sum sufficient to pay off that stock may be obtained at 4½ per cent., or even at a lower rate of interest, reimbursable in 1834, in which year, it will be perceived, only a small sum is redeemable.

According to this exhibition of the subject, reckoning the principal and interest of the public debt until its extinction at about $111,000,000, independent of the stock subscribed to the bank, which may always be considered as offset by the Government shares in the bank, it will be perceived that, by allowing $10,000,000 annually, with an additional million in the first year, the whole of the public debt of the United States will be extinguished by the end of the year 1835.

In speaking of the public debt, it may be proper to notice the reduction that has been effected during the last eight years, both in the amount of principal and rate of interest. On the 1st of January, 1817, the whole debt of the United States was $123,491,965 16, of which $115,257,805 48 were funded, bearing an average interest of 5.56½ per cent. per annum. On the 1st of January next the whole debt will be $86,045,003 18, bearing an average interest of 5.23¼ per cent. per annum; which shows a reduction of $37,446,961 98 of principal, and of 0.33¼ per cent. in the average rate of interest.

It is also deemed proper to state that the loan of $5,000,000 for the payment of the awards under the Florida treaty, and the loan of $5,000,000 for paying the six per cent. stocks of 1812, both of which were authorized at the last session of Congress at 4½ per cent., have been taken by the Bank of the United States at par. The means of discharging the awards under the Florida treaty were required so soon after the authority was given to make the loan as not to leave time sufficient for receiving proposals from a distance, and the offer of the bank for the whole loan at par was accepted. For the subsequent loan various proposals were received, amounting in the whole, independently of that of the bank, to $2,554,586 37, at rates varying between par and 4½ per cent. premium, and forming an average premium of 0.97⅓ per cent. on the whole amount offered, as appears by statement M, herewith transmitted. The proposal of the bank was for the whole sum at par. Although the individual offers are apparently more favorable than that of the bank, yet taking into consideration that the Government is the proprietor of one-fifth of the capital of the bank, and that a portion of the means of the bank, equal to the amount of the loan, would otherwise have been unemployed, the offer of the bank at par was decidedly the most advantageous to the Government, being, as is explained in statement N, equal to an individual offer of 4¾ per cent. premium.

That during the progress of the redemption of the public debt a considerable amount may be applied, by a judicious management of the public revenue, to other than the ordinary objects of expenditure, is

apparent, as well from a retrospect of what has been done in the last eight years, as by a comparison between the probable receipts and expenditures in subsequent years.

For the eight years commencing on the 1st of January, 1817, the total means of the Treasury, including a balance on hand on that day of $22,033,519 19, and the sum of $16,336,747 34 since derived from loans, may be estimated at	$210,275,899 11
And the total expenditure at	205,769,230 20
Of this amount, nearly one-half will have been applied to the payment of the principal and interest of the public debt, viz	101,365,900 67
To the payment of claims under the Florida treaty	4,891,368 56
To the pensioners of the Revolution	9,400,000 00
To the erection of fortifications	4,200,000 00
To the increase of the Navy	6,000,000 00
And to the payment of demands arising out of the late war, not less than	4,500,000 00
Leaving for all other objects of expenditure, including the civil list, intercourse with foreign nations, Army and Navy, pensions, arming the militia, building of light-houses, extinction of Indian titles, and surveying of public lands, &c., &c., &c.	75,400,000 00
Which sum, divided among the eight years, is (per annum) about	9,425,000 00

It will be perceived that, excluding the loans, the annual average receipts in those years may be estimated at $21,700,000; and, upon the data already shown, the annual revenue in subsequent years may also be estimated at $21,500,000. Should no important change be made in the existing national establishments, the ordinary annual expenditures, exclusive of what may be required for the erection of fortifications and the increase of the Navy, may be estimated at about $18,500,000. Thus, after providing for the annual demands for the payment of the principal and interest of the public debt and for all the ordinary expenses of the Government, there will remain for the next eleven years an annual surplus of about $3,000,000, which, after the extinction of the debt in the year 1835, will receive an annual addition of the $10,000,000 now appropriated to the public debt; which surpluses may be applied to such objects, conducive to the common defence and general welfare of the nation, as may be within the constitutional powers of Congress, and as they, in their wisdom, may deem proper.

All which is respectfully submitted.

WM. H. CRAWFORD.

TREASURY DEPARTMENT, *December* 31, 1824.

A.

A statement exhibiting the amount of duties which accrued on merchandise, tonnage, passports, and clearances; of debentures issued on the exportation of foreign merchandise; of payments for drawback on domestic refined sugars and domestic distilled spirits, exported; of bounties and allowances on salted fish, and to vessels employed in the fisheries; of expenses of collection, and of payments made into the Treasury during the year ending on the 31*st day of December*, 1823.

Duties on—	
Merchandise	$22,376,752 25
Tonnage and light money	88,896 10
Passports and clearances	12,576 00
Debentures issued	4,552,665 70
Drawback on domestic refined sugar and domestic spirits	5,799 28
Bounties and allowances	187,644 58
Gross revenue	17,732,114 79
Expenses of collection	723,543 99
Net revenue	17,008,570 80
Payments made into the Treasury	19,088,433 44

B.

A statement exhibiting the value and quantities, respectively, of merchandise on which duties actually accrued during the year 1823, *(consisting of the difference between articles paying duty imported and those entitled to drawbacks re-exported;) and also of the net revenue which accrued that year from duties on merchandise, tonnage, passports, and clearances.*

MERCHANDISE PAYING DUTIES AD VALOREM.

$931,271 at 7½ per cent.	$69,845 32	
13,933,703 at 15 per cent.	2,090,055 45	
6,120,269 at 20 per cent.	1,224,053 80	
15,467,941 at 25 per cent.	3,866,985 25	
1,645,610 at 30 per cent.	493,683 00	
38,098,794 at 20.3 average	7,744,622 82	$7,744,622 82

SPECIFIC DUTIES.

1. Wines	1,730,105 gallons,	average 22.8	394,416 25	
2. Spirits	3,702,152 gallons,	average 44 7	1,655,326 43	
Molasses	13,284,451 gallons,	average 5.0	664,222 55	
3. Teas	6,796,364 pounds	30.9	2,105,956 63	
Coffee	18,603,330 pounds	5.0	930,166 50	
4. Sugar	43,309,475 pounds	3.02	1,311,004 79	
5. Salt	4,449,740 bushels	20.0	889,948 00	
6. All other articles			1,813,750 90	9,764,792 05
				17,509,414 87
From which deduct—				
Duties refunded after deducting therefrom duties on merchandise, the particulars of which could not be ascertained, and difference of calculation				57,011 09
				17,452,403 78
Add 2½ per cent. retained on drawback			126,359 15	
Extra duty on merchandise imported in foreign vessels			25,915 42	
Discriminating duty on French vessels			7,183 58	
Interest on bonds			20,865 18	
Storage received			3,714 86	184,038 19
Duties on merchandise				17,636,441 97
Duties on tonnage			71,857 94	
Light money			17,038 16	
Passports and clearances			12,576 00	101,472 10
				17,737,914 07
Deduct drawback on domestic refined sugar exported			2,281 68	
Deduct drawback on domestic distilled spirits exported			3,517 60	5,799 28
Gross revenue				17,732,114 79
Expenses of collection				723,543 99
Net revenue, per statement A				17,008,570 80

C.

A statement exhibiting the amount of American and foreign tonnage employed in the foreign trade of the United States during the year ending on the 31*st day of December,* 1823.

	Tons.
American tonnage in foreign trade	1,490,332
Foreign tonnage in foreign trade	118,691
Total tonnage employed in the foreign trade of the United States	1,609,023

Proportion of foreign tonnage to the whole amount of tonnage employed in the foreign trade of the United States, 7.3 to 100.

EXPLANATORY STATEMENTS AND NOTES.

Articles	Quantities.	Rate of duty.	Duties.
1. WINES.			
Madeira ..... gallons	68,207	100	$68,207 00
Burgundy, &c ..... do	4,058	100	4,058 00
Sherry and St. Lucar ..... do	9,252	60	5,551 20
Lisbon, Oporto, &c ..... do	35,471	50	17,735 50
Teneriffe, Fayal, &c ..... do	185,111	40	74,044 40
Claret, in bottles ..... do	70,795	30	21,238 50
All other ..... do	1,357,211	15	203,581 65
	1,730,105	.....	394,416 25
2. SPIRITS.			
Grain, first proof ..... gallons	196,138	42	$82,377 96
second proof ..... do	32,928	45	14,817 60
third proof ..... do	40,230	48	19,310 40
fourth proof ..... do	15,955	52	8,296 60
fifth proof ..... do	548	60	328 80
Other, first and second proof ..... do	431,876	38	164,112 88
third proof ..... do	1,112,062	42	467,066 04
fourth proof ..... do	1,870,470	48	897,825 60
fifth proof ..... do	1,315	57	749 55
Above fifth proof ..... do	630	70	441 00
	3,702,152	.....	1,655,326 43
3. TEAS.			
Bohea ..... pounds	585,864	12	$70,303 68
Souchong ..... do	1,593,114	25	398,278 50
Hyson skin ..... do	1,967,866	28	551,002 48
Hyson and young hyson ..... do	2,384,142	40	953,656 80
Imperial ..... do	265,525	50	132,762 50
	6,796,511	.....	2,106,003 96
Deduct exported Souchong ..... do	256	56	87 04
	6,796,255	.....	2,105,916 92
Add extra duty on teas imported from other places than China	.....	.....	39 71
	6,796,255	.....	2,105,956 63
4. SUGAR.			
Brown ..... pounds	42,137,421	3	$1,264,122 63
White clayed ..... do	1,172,054	4	46,882 16
	43,309,475	.....	1,311,004 79
5. SALT.			
Imported, bushels	5,435,449	20	$1,087,089 80
Exported, bushels 47,486			
Bounties and allowances, reduced into bushels, at 20 cents 938,223			
	985,709	.....	197,141 80
	4,449,740	.....	889,948 00
6. ALL OTHER ARTICLES.			
Duck, Russia ..... pieces	28,582	200	$57,164 00
Ravens ..... do	31,387	125	39,233 75
Holland ..... do	1,533	250	3,832 50
Sheetings, brown Russia ..... do	3,729	160	5,966 40
white ..... do	541	250	1,352 50
Beer, ale, and porter, in bottles ..... gallons	99,733	15	14,959 95
in casks ..... do	12,196	10	1,219 60
Oil, spermaceti ..... do	24,948	25	6,237 00
whale, and other fish ..... do	1,115	15	167 25
olive, in casks ..... do	5,651	25	1,412 75
Cocoa ..... pounds	787,586	2	15,751 72
Chocolate ..... do	2,086	3	62 58
Sugar candy ..... do	1,157	12	138 84
loaf ..... do	840	12	100 80
other refined ..... do	574	10	57 40
Fruits, almonds ..... do	393,044	3	11,791 32
currants ..... do	152,476	3	4,574 28
prunes and plums ..... do	156,839	3	4,705 17
figs ..... do	485,908	3	14,577 24
raisins, jar, &c ..... do	1,290,225	3	38,706 75
other ..... do	1,256,947	2	25,138 94

EXPLANATORY STATEMENTS AND NOTES—Continued.

Articles.	Quantities.	Rate of duty.	Duties.
Candles, wax or spermaceti ..... pounds	2,502	6	$150 12
Cheese ..... do	66,122	9	5,950 98
Soap ..... do	281,044	3	8,431 32
Spices, mace ..... do	3,399	100	3,399 00
nutmegs ..... do	34,865	60	20,919 00
cinnamon ..... do	11,834	25	2,958 50
cloves ..... do	93,936	25	23,484 00
pepper ..... do	1,629,330	8	130,346 40
pimento ..... do	507,773	6	30,466 38
cassia ..... do	277,555	6	16,653 30
Tobacco, manufactured, other than snuff and cigars ..... do	7,085	10	708 50
Snuff ..... do	250	12	30 00
Indigo ..... do	321,748	15	48,262 20
Cotton ..... do	138,116	3	4,143 48
Gunpowder ..... do	27,126	8	2,170 08
Bristles ..... do	98,158	3	2,944 74
Glue ..... do	95,323	5	4,766 15
Paints, ochre, dry ..... do	1,503,390	1	15,033 20
in oil ..... do	18,823	1½	282 34
white and red lead ..... do	3,514,412	3	105,432 36
whiting and Paris white ..... do	507,821	1	5,078 21
Lead, pig, bar, and sheet ..... do	930,055	1	9,300 55
shot ..... do	814,501	2	16,290 02
Cordage, tarred and cables ..... do	94,123	3	2,823 69
untarred and yarn ..... do	283,361	4	11,334 44
twine, packthread, and seine ..... do	361,567	4	14,462 68
Copper, rods and bolts ..... do	27,286	4	1,091 44
nails and spikes ..... do	10,649	4	425 96
Wire, iron, and steel, not above No. 18 ..... do	450,562	5	22,528 10
above No. 18 ..... do	244,050	9	21,964 50
Tacks, brads, and sprigs, not above 16 ounces ..... per M	23,204	5	1,160 20
above 16 ounces ..... do	625	4	25 00
Iron, nails ..... pounds	499,537	4	19,981 48
spikes ..... do	54,969	3	1,649 07
anchors ..... do	133,444	2	2,668 88
pig ..... cwt	49,845	50	24,922 50
castings ..... do	18,676	75	14,007 00
bar, rolled ..... do	73,369	150	110,053 50
hammered ..... do	692,437	75	519,327 75
sheet, rod, and hoop ..... do	35,837	250	89,592 50
Steel ..... do	18,570	100	18,570 00
Hemp ..... do	65,826	150	98,739 00
Alum ..... do	1,130	200	2,260 00
Copperas ..... do	12,838	100	12,838 00
Coal ..... bushels	719,021	5	35,951 05
Fish, dried or smoked ..... quintals	2,057	100	2,057 00
pickled, salmon ..... barrels	2,645	200	5,290 00
mackerel ..... do	97	150	145 50
all other ..... do	288	100	288 00
Glass, bottles, black, quart ..... gross	11,761	144	16,935 84
window, not above 8 by 10 ..... 100 square feet	2,516	250	6,290 00
not above 10 by 12 ..... do	1,174	275	3,228 50
above 10 by 12 ..... do	3,599	325	11,696 75
Boots ..... pairs	112	150	168 00
Shoes, silk ..... do	1,641	30	492 30
leather ..... do	2,939	25	734 75
Cigars ..... M	14,619	250	36,547 50
Playing cards ..... packs	841	30	252 30
			1,814,854 75
Deduct excess of exportation over importation, viz:			
Candles, tallow, at 3 cents, 34,302	$1,029 06		
Tallow, at 1 cent, 5,304	53 04		
Shoes, children's, at 15 cents, 145	21 75		
			1,103 85
			1,813,750 90

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, January* 1, 1825.

D.

Statement of lands sold and of moneys received on account of public lands during the year 1823.

OFFICES.	Lands sold in 1823.	AMOUNT RECEIVED.			EXPENSES.		Payments made into the Treasury.
		Gross am't of lands sold in 1823.	Gross am't received in 1823 for lands sold prior to July 1, 1820.	Total am't received in 1823.	Incidental expenses, including salary and commission.	Repayments made to individuals for lands erroneously sold.	
	Acres.						
Marietta	1,589.48	$1,986 88	$1,369 22	$3,356 10	$991 35	.....	$1,553 00
Zanesville	11,012.46	13,765 63	9,441 46	23,207 09	1,537 61	$7 16	21,507 93
Steubenville	17,143.56	21,429 45	4,944 23	26,373 68	1,878 87	.....	24,149 48
Chilicothe	7,394.05	9,242 49	3,964 61	13,207 10	1,429 86	179 52	11,593 73
Cincinnati	4,389.84	5,487 30	16,572 71	22,060 01	1,459 22	.....	22,086 04
Wooster	19,031.11	23,788 88	8,522 58	32,311 46	1,470 85	.....	30,396 24
Piqua	4,011.90	5,014 90	.....	5,014 90	1,317 52	.....	20,564 02
Delaware	60,162 92	75,203 65	.....	75,203 65	2,489 34	400 00	71,247 62
Jeffersonville	5,244.44	6,555 53	10,766 51	17,322 04	1,904 16	.....	47,984 17
Vincennes	10,725.79	13,422 08	13,055 79	26,477 87	1,888 18	.....	7,183 01
Brookville	86,619.48	108,274 51	.....	108,274 51	3,720 07	200 00	92,399 21
Crawfordsville	58,722.40	73,403 15	.....	73,403 15	2,815 44	.....	74,690 27
Fort Wayne	3,734.58	9,502 00	.....	9,502 00	1,343 69	.....	.....
Kaskaskia	793.00	1,136 25	1,584 05	2,720 30	1,350 04	.....	8,548 39
Shawneetown	1,253.63	1,567 03	1,736 17	3,303 22	1,481 37	.....	1,750 18
Edwardsville	11,223.99	14,008 19	1,515 23	15,523 42	1,855 97	.....	12,321 77
Vandalia	640.00	800 00	.....	800 00	957 47	.....	.....
Palestine	7,903.87	9,880 58	.....	9,880 58	1,737 69	.....	24,980 00
Sangamon	38,730.28	48,405 14	.....	48,405 14	1,123 52	.....	.....
Detroit	30,173.34	37,717 23	149 91	37,867 14	1,193 47	.....	38,797 95
Monroe	3,844.43	4,895 48	.....	4,895 48	583 22	.....	.....
St. Louis	31,337 20	39,174 19	5,829 08	45,003 27	3,564 19	725 48	37,188 50
Franklin	45,964.20	61,315 70	7,655 71	68,971 41	2,649 47	.....	18,112 64
Cape Girardeau	3,657.17	4,471 45	.....	4,471 45	1,713 62	.....	16 00
Batesville	1,479.12	1,848 89	.....	1,848 89	1,067 42	.....	23,529 59
Little Rock	802.44	1,003 85	.....	1,003 85	1,297 78	.....	.....
Ouachita	720.14	900 18	.....	900 18	1,013 60	.....	.....
Opelousas	156.71	195 89	396 27	592 16	1,011 84	.....	.....
New Orleans	348.82	432 25	.....	432 25	1,783 93	.....	16,380 11
St. Helena Court-House	.....	.....	.....	.....	1,000 00	.....	.....
Washington	4,175.26	5,211 52	2,472 00	7,683 52	4,821 79	46 40	5,714 14
Jackson Court-House	.....	.....	.....	.....	1,000 00	.....	5,375 00
Choctaw District	26,840.98	35,366 03	.....	35,366 03	2,032 80	.....	2,868 22
St. Stephen's	77,298.66	118,842 17	870 25	119,712 42	4,482 99	83 18	100,260 87
Huntsville	10,910.26	13,637 75	4,893 24	18,530 99	1,956 68	100 65	48,340 10
Cahaba	15,082.55	19,071 22	52,684 07	71,755 29	3,308 88	11 07	92,267 10
Tuscaloosa	23,797.10	29,731 69	.....	29,731 69	1,262 08	400 74	54,717 72
Sparta	26,414.36	33,447 11	.....	33,447 11	2,516 89	.....	.....
	653,319.52	850,336 25	148,423 09	998,559 35	71,812 87	2,153 20	916,523 10

Total amount of moneys received in 1823		$998,559 35
Incidental expenses, including salaries and commissions	$71,812 87	
Repayments made to individuals	2,153 20	
		73,966 07
Net proceeds of public lands in 1823		924,593 28

TREASURY DEPARTMENT, *General Land Office, December* 20, 1824.

GEORGE GRAHAM.

E.

Statement of the moneys received into the Treasury from all sources other than customs and public lands during the year 1823.

From arrears of old internal revenue	$73 96
From arrears of old direct tax of 1798	108 00
From arrears of new internal revenue	34,168 21
From arrears of new direct tax	10,229 71
From dividends on stock in the Bank of the United States	350,000 00
From fees on letters patent	4,740 00
From postage of letters	110 69
From cents coined in the Mint of the United States	12,750 00
Carried forward	412,180 57

Brought forward	$412,180 57
From fines, penalties, and forfeitures	10 00
From returned passage money of American seamen	30 00
From moneys received under the act to abolish the United States' trading establishments	37,546 95
From surplus emoluments of officers of the customs	22,492 84
From moneys previously advanced on account of fourth census	3,178 84
From moneys previously advanced on account of military pensions	1,828 84
From moneys previously advanced on account of prisoners of war	4,683 65
From balances of advances made to War Department, repaid under the 3d section of act of 1st of May, 1820	53,758 03
	535,709 72

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, December* 16, 1824.

F.

Statement of the expenditures of the United States for the year 1823.

CIVIL, MISCELLANEOUS, AND DIPLOMATIC, VIZ:

Legislature	$339,057 22	
Executive Department	473,668 91	
Officers of the Mint	9,600 00	
Surveying Department	15,216 66	
Commissioner of the Public Buildings	1,500 00	
Governments in the Territories of the United States	29,518 75	
Judiciary	190,350 11	
		$1,058,911 65
Annuities and grants	2,328 14	
Mint Establishment	14,139 12	
Unclaimed merchandise	334 59	
Light-house Establishment	207,610 23	
Surveys of public lands	135,996 98	
Boundary line between Missouri and Arkansas	2,000 00	
Land claims in Florida Territory	8,292 95	
Adjustment of land claims in Michigan Territory	500 00	
Road from Cumberland to Ohio	5,289 48	
Repairing road from Cumberland to Ohio	8,000 00	
Roads within the State of Indiana	17,857 84	
Roads and canals within the State of Missouri	4,729 14	
Marine Hospital Establishment	44,761 13	
Public buildings in Washington	116,200 00	
Apartments in the City Hall for the Circuit Court of the United States	10,000 00	
Monument over the tomb of Elbridge Gerry	1,000 00	
Payment of claims for property lost	100 00	
Payments of balances due to officers of old internal revenue, &c	2,027 67	
Payments of balances due to Collectors of new internal revenue	203 72	
Prohibition of the slave trade	2,682 08	
Encouragement of learning within the State of Illinois	5,955 82	
Payments of certain certificates	331 34	
Purchase of the sixth volume of the Laws of the United States	2,200 00	
Rebuilding of the public wharf, and repairing public storehouses, Staten Island	13,499 00	
Additional Commercial Digest	1,000 00	
Miscellaneous expenses	64,024 55	
		671,063 78
Diplomatic Department	101,328 56	
Contingent expenses of foreign intercourse	30,584 37	
Missions to the independent nations on American continent	69,520 00	
Relief and protection of American seamen	25,984 28	
Treaty with Spain	20,272 93	
Prize causes	12,000 00	
Treaty of Ghent, 4th, 6th, and 7th articles	13,394 00	
Treaty of Ghent, 1st article	10,014 20	
Treaties with Mediterranean Powers	9,020 22	
		292,118 56
		2,022,093 99

MILITARY DEPARTMENT, VIZ:

Pay of the Army	952,944 51	
Subsistence	271,712 56	
Forage	35,624 71	
Carried forward	1,260,281 78	

Brought forward	$1,260,281 78	
Clothing	126,833 41	
Medical and Hospital Department	18,175 19	
Contingent expenses	16,337 11	
Ordnance	32,872 06	
Quartermaster's Department	262,707 83	
Repairs and contingencies of fortifications	28,123 31	
Fort Monroe	102,142 89	
Fort Calhoun	78,343 59	
Fort Washington	33,971 93	
Fort Delaware	46,500 00	
Fort at Mobile Point	81,997 18	
Fort on the right bank of the Mississippi	15,675 79	
Fort opposite Fort St. Philip	23,697 20	
Military Academy, West Point	11,187 62	
Brigade of militia	794 56	
Medals for officers	2,700 00	
Arrearages	44,854 83	
Balances due to certain States	6,841 50	
Preservation of arms	42 24	
Repairing arms	418 95	
Preservation of ammunition	1,796 58	
Army supplies	4,495 33	
Repairs of arsenals	175 23	
Arming and equipping the militia	207,856 24	
Gratuities	3,050 77	
Armories	344,541 77	
National armory on the western waters	3,500 00	
Expenses of recruiting	9,086 99	
Militia courts-martial, New York	2,487 74	
Militia courts-martial, Pennsylvania	152 80	
Barracks at Baton Rouge	29,178 77	
Purchase of woolens for 1823	75,000 00	
Road from Plattsburg to Sackett's Harbor	2,150 00	
Ransom of American captives	2,536 90	
The Rigolets	94,527 82	
Arsenals	30,861 08	
Maps, plans, &c., War Office	10 00	
Revolutionary pensions	1,449,097 00	
Invalid and half-pay pensions	331,491 48	
Contingencies of Indian Department	74,884 28	
Civilization of Indians	13,765 67	
Pay of Indian Agents	23,560 60	
Pay of Sub-agents	11,475 29	
Presents to Indians	11,578 27	
Treaty with the Creeks	23,053 37	
Treaty with the Choctaws	502 58	
Saginaw treaty	2,000 00	
Treaty of Chicago	1,050 00	
Purchase of Creek and Cherokee reservations	34,500 00	
Annuities to Indians	183,074 88	
Reservation of Indian lands	9,000 00	
Purchase of lands in Tuscarawas county, Ohio	1,000 00	
Bounties and premiums	3,094 04	
Fortifications	4,281 00	
Repairs of Fort Jackson	3,856 30	
Cannon, powder, shot, and shells	369 63	
Expenses at arsenals	4 19	
Relief of sundry individuals	39,255 81	
Relief of officers, &c., of Seminole campaign	41,056 47	
	5,266,957 89	
From which deduct the following repayment:		
Expenses of holding treaties with Indians, per act of April 20, 1818	8,663 12	
		$5,258,294 77

NAVAL DEPARTMENT, VIZ:

Pay of the Navy	904,654 43	
Provisions	217,260 20	
Repairs of vessels	399,174 85	
Navy yards, &c	82,324 73	
Medicines	26,161 98	
Contingent	158,108 51	
Ordnance and ordnance stores	7,666 61	
Superintendents, &c	40,201 75	
Laborers and fuel for engine	21,851 00	
Gradual increase	307,729 34	
Carried forward	2,165,133 40	

Brought forward		$2,165,133 50	
Suppression of piracy		104,476 93	
Prohibition of the slave trade		8,498 75	
Inclined plane, docks, &c		24,700 06	
Ship-houses		4,914 11	
Survey of the coast of Florida		1,337 50	
Survey of the coast of North Carolina		402 00	
Pay and subsistence of the Marine Corps		154,353 30	
Clothing, Marine Corps		27,878 15	
Fuel, Marine Corps		4,134 32	
Military stores, Marine Corps		7,937 80	
Contingencies, Marine Corps		16,852 62	
		2,520,618 94	
From which deduct the following repayments:			
Purchase of timber	$100 00		
Purchase of vessels from eight to sixteen guns	1,532 03		
Captors of Algerine vessels	14,970 25		
Officers and crew of the Hornet	250 83		
		16,853 11	
			$2,503,765 83
PUBLIC DEBT.			
Interest and reimbursement of domestic debt		5,524,034 37	
Certain parts of domestic debt		504 97	
Reimbursement of Mississippi stock		5,477 07	
			5,530,016 41
			15,314,171 00

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, December* 16, 1824.

G

Statement of lands sold and of moneys received on account of public lands from the 1*st of January,* 1824, *to the* 30*th of June,* 1824.

OFFICES.	Lands sold in the first two quarters of 1824.	AMOUNT RECEIVED. Gross am't received for lands sold in the first two quarters of 1824.	Gross am't received in the first two quarters of 1824 for lands sold prior to the 1st July, 1820.	Total am't received in the first two quarters of 1824.	EXPENSES. Incidental expenses, including salaries and commissions.	Repayments made to individuals for lands erroneously sold.	Payments made into the Treasury.
	Acres.						
Marietta	5,142.11	$6,513 46	$1,050 58	$7,564 04	$722 90	.....	$7,308 32
Zanesville	13,314.14	16,730 61	3,965 64	20,696 25	1,117 51	$20 08	23,235 20
Steubenville	17,191.65	21,788 35	2,072 97	23,861 32	1,275 20	.....	22,586 14
Chilicothe	11,153.78	13,942 15	2,609 77	16,551 94	1,117 57	.....	15,358 53
Cincinnati	15,750.67	20,026 17	10,138 51	30,164 68	1,246 74	.....	160 74
Wooster	19,997.09	21,992 13	3,066 72	25,058 85	1,155 88	.....	23,046 62
Piqua	1,460.64	1,825 83	.....	1,825 83	539 97	.....	1,258 45
Delaware	13,704.05	17,130 06	.....	17,130 06	956 00	.....	16,341 02
Jeffersonville	4,372.27	5,465 33	4,655 21	10,120 54	702 40	.....	6,165 98
Vincennes	6,257.03	8,161 46	2,380 52	10,541 98	1,097 86	.....	18,419 98
Brookville	32,728.01	40,912 10	.....	40,912 10	1,456 05	.....	38,553 62
Crawfordsville	20,003.97	25,004 99	....	25,004 99	822 33	.....	.....
Fort Wayne	249.22	311 52	.....	311 52	522 48	.....	7,400 00
Kaskaskia	802.24	1,002 80	463 54	1,466 34	677 43	.....	.....
Shawneetown	800.00	1,000 00	... .	1,000 00	522 68	.....	446 46
Edwardsville	2,952.01	3,690 02	166 41	3,856 43	865 66	.....	12,261 50
Vandalia	374.00	467 50	.....	467 50	936 19	.....	.....
Palestine	2,070.46	2,588 06	.....	2,588 06	531 92	.....	.....
Sangamon	4,282.61	5,353 31	.....	5,353 31	778 57	.....	.....
Detroit	32,951.19	41,558 68	115 68	41,674 36	1,403 50	.....	21,154 25
Monroe	8,703.29	10,879 88	.....	10,879 88	613 94	.....	.....
St. Louis	8,154.54	10,193 25	1,107 37	11,300 62	1,211 89	.....	20,133 85
Franklin	13,011.37	16,499 46	2,409 93	18,909 39	939 78	.....	23,611 50
Cape Girardeau	10,177.02	12,721 27	.....	12,721 27	1,343 09	.....	2,500 00
Lexington	2,287.00	2,859 99	.....	2,859 99	415 07	.....	.....
Batesville	.....	....	.....	.....	500 00	.....	.....
Little Rock	320.00	400 00	.....	400 00	508 00	.....	.....
Ouachita	.....	.....	.....	.....	520 19	.....	.....

STATEMENT—Continued.

OFFICES.	Lands sold in the first two quarters of 1824.	AMOUNT RECEIVED.			EXPENSES.		Payments made into the Treasury.
		Gross am't received for lands sold in the first two quarters of 1824.	Gross am't received in the first two quarters of 1824 for lands sold prior to the 1st July, 1820.	Total am't received in the first two quarters of 1824.	Incidental expenses, including salaries and commissions.	Repayments made to individuals for lands erroneously sold.	
	Acres.						
Opelousas	29.79	$37 23	$80 95	$118 18	$502 36	.....	.....
New Orleans	.....	.....	.....	.....	500 00	.....	.....
St. Helena Court-house	.....	.....	.....	.....	500 00	.....	.....
Washington	4,894.45	6,118 03	4,646 73	10,764 75	2,455 48	$462 44	$8,500 00
Jackson Court-house	.....	.....	.....	.....	500 00	.....	.....
Choctaw District	42,405.21	54,959 32	.....	54,959 32	1,005 52	.....	44,442 94
St. Stephen's	15,357.08	19,187 46	1,043 60	20,231 06	1,530 24	.....	28,340 00
Huntsville	3,850.94	4,813 74	3,215 15	8,028 89	1,416 44	.....	6,845 61
Cahaba	39,166.02	47,064 85	5,775 93	52,840 78	1,912 25	11 25	173 99
Tuscaloosa	7,978.90	9,973 82	.....	9,973 82	886 01	.....	9,166 00
Sparta	4,267.63	5,334 53	.....	5,334 53	728 15	.....	.....
	357,160.38	456,507 36	48,965 12	505,472 58	36,437 25	493 77	357,410 70

Moneys received from 1st January, 1824, to 30th June, 1824		$505,472 58
Incidental expenses	$36,437 25	
Repayment to individuals	493 77	
		36,931 02
Net proceeds of lands in first two quarters 1824		468,541 56
Amount paid into the Treasury in first two quarters 1824		357,410 70
Amount paid into the Treasury in third quarter 1824		411,394 40
Total amount paid into the Treasury in three quarters 1824		768,805 10

GEORGE GRAHAM.

TREASURY DEPARTMENT, *General Land Office, December* 20, 1824.

H.

Statement of moneys received into the Treasury from all sources other than customs and public lands, from January 1 *to September* 30, 1824.

From arrears of old direct tax of 1798		$5,203 50
From arrears of new internal revenue		28,053 94
From arrears of new direct tax		998 46
From dividends on stock in the Bank of the United States		350,000 00
From fees on letters patent		4,770 00
From cents coined at the Mint		5,550 00
From returned passage money of American seamen		10 00
From surplus emoluments of officers of the customs		31,490 56
From money received under the act to abolish the United States trading establishments		17,860 00
From balances of advances made to War Department, repaid under the 3d section of the act of May 1, 1820		42,498 69
From moneys previously advanced on account of prisoners of war		2,984 91
From moneys previously advanced on account of military pensions		400 00
		489,820 06
Loan of five millions, at 4½ per cent., to provide for the awards under the treaty with Spain,		5,000,000 00
		5,489,820 06

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, December* 16, 1824.

I.

Statement of the expenditures of the United States, from January 1 *to September* 30, 1824.

CIVIL, MISCELLANEOUS, AND DIPLOMATIC.

Legislature	$515,388 39	
Executive Departments	358,226 46	
Officers of the Mint	6,910 00	
Commissioner of the Public Buildings	1,125 00	
Surveying Department	13,520 56	
Governments in the Territories of the United States	22,457 79	
Judiciary	160,236 88	
		$1,077,865 08

Brought forward	$1,077,865 08	
Annuities and grants	1,653 02	
Mint Establishment	21,469 76	
Payments of demands for unclaimed merchandise	784 27	
Light-house Establishment	110,397 82	
Surveys of public lands	87,630 00	
Boundary lines between Missouri and Arkansas	1,000 00	
Land claims in Florida Territory	10,297 46	
Registers and Receivers of Land Offices	706 00	
Repairing road from Cumberland to Ohio	17,000 00	
Roads within the Indian Territory from Nashville to New Orleans	7,920 00	
Roads within the State of Indiana	11,462 73	
Roads within the State of Alabama	32,969 01	
Roads and canals within the State of Missouri	3,282 79	
Payment to Ohio of the net proceeds of lands sold under the 3d section of the act of February 28, 1823	10,206 41	
Marine Hospital Establishment	35,445 84	
Public buildings in Washington	87,800 76	
Payment of certain certificates	331 10	
Payment of balances to Collectors of new internal revenue	353 73	
Payment of balances to officers of old internal revenue and direct tax	530 26	
Accommodation of the President's household	839 24	
Miscellaneous expenses	106,509 22	
Payment of claims for property lost	20 00	
Land claims in St. Helena land district	937 50	
		$549,546 92
Diplomatic Department	56,023 95	
Contingent expenses foreign intercourse	15,664 83	
Missions to the independent nations on the American continent	28,669 72	
Relief and protection of American seamen	23,457 36	
Treaty of Ghent, 4th, 6th, and 7th articles	10,011 44	
Treaty of Ghent, 1st article	10,699 10	
Treaty with Spain	15,517 60	
Claims on Spain	4,775,671 99	
Treaties with Mediterranean Powers	5,000 00	
		4,940,715 99

MILITARY DEPARTMENT, VIZ:

Pay for the Army	819,361 57	
Subsistence	202,794 14	
Forage	32,985 44	
Clothing	151,073 46	
Medical and Hospital Department	20,170 56	
Contingencies	10,173 46	
Ordnance	31,584 97	
Quartermaster's Department	227,353 30	
Fortifications	227 70	
Repairs and contingencies of fortifications	7,956 65	
Fort Monroe	72,077 35	
Fort Calhoun	57,102 09	
Fort Washington	9,275 14	
Fort Delaware	11,500 00	
Fort Mobile Point	84,630 99	
Fort Rigolets	92,000 00	
Fort Jackson, at Plaquemine Turn	54,824 17	
Fort Brenton's Point	28,500 00	
Fort New Utrecht Point	5,000 00	
Repairs of Plymouth Beach	10,000 00	
Harbor of Presque Isle	1,000 00	
Improving Ohio and Mississippi rivers	2,736 84	
Surveys, &c., of roads and canals	16,379 00	
Relief of officers, &c., of Seminole campaign	10,355 27	
Military Academy, West Point	9,892 31	
Medals for officers	2,215 00	
Arrearages	23,157 46	
Balances due to certain States	5,510 27	
Bounties and premiums	21,332 95	
Gratuities	12,176 72	
Expenses of recruiting	6,235 70	
Armories	294,357 38	
Arsenals	1,800 00	
Arming and equipping the Militia	142,289 81	
National armory, western waters	3,117 00	
Purchase of Gridley's farm	10,000 00	
Purchase of woolens for 1825	12,000 00	
Ransom of American captives	652 75	
Maps, plans, &c., War Office	547 56	
Carried forward	2,494,546 01	

Brought forward		$2,494,546 01	
Road from Plattsburg to Sackett's Harbor		1,350 00	
Road from Ohio to Detroit		125 00	
Road from Pensacola to St. Augustine		15,000 00	
Relief of sundry individuals		133,600 78	
Invalid and half-pay pensions		230,442 93	
Revolutionary pensions		1,266,531 23	
Purchase of reservations of Indian lands in Georgia		4,000 00	
Purchase of Quapaw lands		7,000 00	
Treaty with the Choctaws		480 00	
Treaty with the Greeks		23,000 00	
Treaty with the Florida Indians		23,657 50	
Military escort to Florida Indians		3,500 00	
Civilization of Indians		10,011 49	
Pay of Indian Agents		24,799 24	
Pay of Sub-agents		10,868 33	
Presents		15,249 95	
Contingencies, Indian Department		98,353 70	
Indian annuities		176,825 00	
		4,549,142 16	
From which deduct the following re-payments:			
Expenses holding treaties with Indians, per act, April 20, 1818.	$599 67		
Fort opposite Fort St. Philip	168 00		
		767 67	
			$4,548,374 49

NAVAL DEPARTMENT, VIZ:

Pay of the Navy		153,309 12	
Provisions		227,951 88	
Medicines		33,179 66	
Repairs of vessels		303,608 01	
Ordnance and ordnance stores		20,017 48	
Navy yards, &c		54,528 41	
Pay of the Navy afloat		544,908 33	
Pay of the Navy, shore stations		169,221 06	
Contingent expenses prior to 1824		100,533 57	
Contingent expenses 1824		87,826 99	
Contingent expenses not enumerated		44 45	
Gradual increase		225,544 58	
Inclined plane, docks, &c		7,712 53	
Ship-houses		31,386 60	
Suppression of piracy		14,036 12	
Prohibition of the slave trade		12,535 03	
Survey of the coast of Florida		855 67	
Survey of Charleston harbor		2,962 37	
Superintendents, artificers, &c		3,182 10	
Laborers and fuel for engine		7,432 97	
Rewarding officers and crews of two gigs under command of Lieutenant Gregory		3,000 00	
Captors of Algerine vessels		56 59	
Relief of sundry individuals		1,619 26	
Pay and subsistence Marine Corps		129,904 66	
Clothing for Marine Corps		19,592 42	
Military stores for Marine Corps		3,051 25	
Fuel for Marine Corps		3,775 93	
Contingent expenses of Marine Corps		5,288 41	
Medicines for Marine Corps		450 29	
Barracks for Marine Corps		5,631 81	
		2,173,147 55	
From which deduct the following repayments:			
Rewarding the officers and crew of the Constitution	$66 63		
Building barges	409 58		
		476 21	
			2,172,671 34

PUBLIC DEBT.

Interest, &c., domestic debt		4,101,284 94	
Redemption of seven per cent. stock		4,170,623 97	
Reimbursement of Mississippi stock		2,600 00	
Principal and interest of Treasury notes		20 00	
			8,274,528 91
			21,563,702 73

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, December* 16, 1824.

K.

Comparative statement showing the actual amount of duties which accrued on importations into the United States in the three quarters of a year ending June 30, 1824, and the amount of duties which would have accrued on the same importations at such higher rates as are imposed by the act of Congress under date May 22, 1824, and exhibiting the ratios which the said duties bear to said importations under the former and present tariff.

	Value of importations paying an ad valorem rate.	Amount of duty thereon.	Ratio.	Value of importations paying a specific rate.	Amount of duty thereon.	Ratio.	Total value of importations paying an ad valorem and specific rate.	Total duties thereon.	Ratio.	Value of importations free of duty.	Total value of importations.	Ratio of duties thereon.
	Dollars.	*Dollars.*	*Per cent.*	*Dollars.*	*Dollars.*	*Per cent.*	*Dollars.*	*Dollars.*	*Per cent.*	*Dollars.*	*Dollars.*	*Per ct.*
Actual	29,810,556	5,912,785	19.83	19,567,837	10,278,628	52.53	49,378,393	16,191,413	32.79	9,608,744	58,987,137	27.45
Duties which would have accrued under the present tariff		7,322,444	24.56		10,550,765	53.92		17,873,209	36.20			30.30
Increase		1,409,659 23.84 p. ct.			272,137 2.64 p. ct.			1,681,796 10.39 p. ct.				

L.

Comparative statement of the value of importations into the ports of Boston, Salem, New York, Philadelphia, Baltimore, Norfolk, Charleston, and New Orleans, in the third quarter of the years 1823 and 1824, and of the several classes and gross amount of duties accruing thereon, with the ratio of increase or otherwise of said importations and duties.

Periods.	Value of importations paying an ad valorem rate.	Amount of duty thereon.	Ratio.	Value of importations paying a specific rate.	Amount of duty thereon.	Ratio.	Total value of importations paying ad valorem and specific rates.	Total amount of duties thereon.	Ratio.	Value of importations free of duty.	Total value of importations.	Ratio of duties thereon.
	Dollars.	*Dollars.*	*Per cent.*	*Dollars.*	*Dollars.*	*Per cent.*	*Dollars.*	*Dollars.*	*Per cent.*	*Dollars.*	*Dollars.*	*Per ct.*
Third quarter 1823	11,468,562	2,665,488	23.25	6,002,049	2,895,245	48.23	17,470,611	5,560,733	31.82	2,138,446	19,609,057	28.36
Third quarter 1824	10,865,578			5,786,837			16,652,415	5,970,713	35.86	2,623,416	19,275,831	30.98
Increase								409,980 7.38 p. ct.		484,970 22.68 p. ct.		
Decrease	602,984 5.26 p. ct.			215,212 3.59 p. ct.			818,196 4.17 p. ct.				333,226 1.70 p. ct.	

NOTE.— It is to be observed that the amount of duties above stated as accruing in the third quarter 1824 is agreeably to the estimates rendered by the several Collectors at the above ports, and is not founded on the ascertained amount of duties secured, the returns of which are not yet received.

M.

Summary statement of proposals made by the Bank of the United States and others for the loan of five millions of dollars authorized by the act of the 26th of May, 1824.

By the bank, (upon the condition of receiving the entire loan,) at par	$5,000,000 00
By individuals:	
At par	1,004,000 00
At $0\frac{7}{8}$ per cent. advance	50,000 00
At 1 per cent. advance	60,000 00
At $1\frac{5}{100}$ per cent. advance	1,000,000 00
At $1\frac{1}{8}$ per cent. advance	10,000 00
At $1\frac{1}{4}$ per cent. advance	10,000 00
At $1\frac{3}{8}$ per cent. advance	10,000 00
At $1\frac{1}{2}$ per cent. advance	10,000 00
At 2 per cent. advance	50,000 00
At $2\frac{1}{2}$ per cent. advance	28,586 37
At 3 per cent. advance	30,000 00
At 4 per cent. advance	10,000 00
At $4\frac{1}{2}$ per cent. advance	200,000 00
Carried forward	2,472,586 37

Brought forward	$2,472,586 37
At such premium as may be fixed upon for the entire loan, not to exceed 5 per cent	20,000 00
In stock, on as favorable terms as the loan is taken, not exceeding 2 per cent. advance	30,000 00
At par, or if the whole loan is made at an advance, at such an advance at which it may be effected	32,000 00
Making an average premium of 97⅓ cents per cent. on	2,554,586 37

N.

Comparative statement showing the advantages offered to the Government by various rates of premium in contracting for the loan of five millions of dollars authorized by the act of the 26th May, 1824.

OFFERS BY INDIVIDUALS.

Rate.	Amount of stock issued.	Interest of one-half for one year, and one-half for nine months.	Yearly interest.	Yearly interest for six years.	Total interest.	Total principal and interest.
One per cent.	$4,950,000 00	$194,906 25	$222,750 00	$1,336,500 00	$1,531,406 25	$6,481,406 25
One and one-half per cent.	4,925,000 00	193,921 87	221,625 00	1,329,750 00	1,523,671 87	6,448,671 87
Two per cent.	4,900,000 00	192,937 50	220,500 00	1,323,000 00	1,515,937 50	6,415,937 50
Two and one-half per cent.	4,875,000 00	191,953 12	216,375 00	1,316,250 00	1,508,203 12	6,383,203 12
Three per cent.	4,850,000 00	190,968 75	218,250 00	1,309,500 00	1,500,468 75	6,350,468 75
Three and one-half per cent.	4,825,000 00	189,984 37	217,125 00	1,302,750 00	1,492,734 37	6,317,734 37
Four per cent.	4,800,000 00	189,000 00	216,000 00	1,296,000 00	1,485,000 00	6,285,000 00
Four and one-half per cent.	4,775,000 00	188,015 62	214,875 00	1,289,250 00	1,477,265 62	6,252,265 62
Five per cent.	4,750,000 00	187,031 25	213,750 00	1,282,500 00	1,469,531 25	6,219,531 25
Five and one-half per cent.	4,725,000 00	186,046 87	212,625 00	1,275,750 00	1,461,796 87	6,186,796 87
Six per cent.	4,700,000 00	185,062 50	211,500 00	1,269,000 00	1,454,062 50	6,154,062 50
Six and one-half per cent.	4,675,000 00	184,078 12	210,375 00	1,262,250 00	1,446,328 12	6,121,328 12
Seven per cent.	4,650,000 00	183,093 75	209,250 00	1,255,500 00	1,438,593 75	6,088,593 75

OFFER BY THE BANK OF THE UNITED STATES.

Rate.	Stock issued.	First year's interest.	Interest for six years.	Total interest.	Government proportion, one-fifth.	Interest actually paid.	Total principal and interest.
Par	$5,000,000 00	$196,875 00	$1,350,000 00	$1,546,875 00	$309,375 00	$1,237,500 00	$6,237,500 00

N. B. The Bank offer at par is, therefore, equal to an individual offer at the rate of four and three-fourths per cent. advance on the whole.

No. 1.

Statement of the Debt of the United States, October 1, 1823.

Deferred six per cent. stock (unredeemed amount)	$632,112 14	
Three per cent. stock	13,296,231 45	
Exchanged six per cent. stock	2,668,974 99	
		$16,597,318 58
Six per cent. stock of 1812	6,187,006 84	
Six per cent. stock of 1813 (16 millions)	15,497,818 63	
Six per cent. stock of 1813 (7½ millions)	6,812,845 44	
Six per cent. stock of 1814	13,001,437 63	
Six per cent. stock of 1815	9,490,099 10	
Treasury note six per cent. stock	1,466,847 34	
Treasury note seven per cent. stock	8,606,490 27	
Five per cent. stock (subscription to Bank of the United States)	7,000,000 00	
Five per cent. stock of 1820	999,999 13	
Five per cent. stock of 1821	4,735,296 30	
Exchanged five per cent. of 1822	56,704 77	
		73,854,545 45
		90,451,864 03

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, December 23, 1824.*

No. 2.

Statement of the Debt of the United States, January 1, 1824.

Deferred six per cent. stock (unredeemed amount)	$357,546 26	
Three per cent. stock	13,296,231 45	
Exchanged six per cent. stock	2,668,974 99	
		$16,322,752 70
Six per cent. stock of 1812	6,187,006 84	
Six per cent. stock of 1813 (16 millions)	15,497,818 63	
Six per cent. stock of 1813 (7½ millions)	6,812,845 44	
Six per cent. stock of 1814	13,001,437 63	
Six per cent. stock of 1815	9,490,099 10	
Treasury note six per cent. stock	1,467,564 09	
Treasury note seven per cent. stock	8,606,490 27	
Five per cent. stock (subscription to Bank of the United States)	7,000,000 00	
Five per cent. stock of 1820	999,999 13	
Five per cent. stock of 1821	4,735,296 30	
Exchanged five per cent. of 1822	56,704 77	
		73,855,262 20
		90,178,014 90

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, December* 23, 1824.

No. 3.

Statement of the Debt of the United States, October 1, 1824.

Three per cent. stock	$13,296,231 45	
Exchanged six per cent. stock	2,668,974 99	
		$15,965,206 44
Six per cent. stock of 1812	6,187,006 84	
Six per cent. stock of 1813 (sixteen millions)	*15,497,818 63	
Six per cent. stock of 1813 (seven and a half millions)	*6,812,845 44	
Six per cent. stock of 1814	13,001,437 63	
Six per cent. stock of 1815	9,490,099 10	
Treasury note six per cent. stock	1,467,564 09	
Treasury note seven per cent. stock	4,483,093 17	
Five per cent. stock (subscription to the Bank of the United States)	7,000,000 00	
Five per cent. stock of 1820	999,999 13	
Five per cent. stock of 1821	4,735,296 30	
Exchanged five per cent. stock of 1822	56,704 77	
Four and a half per cent. stock (per act of the 24th May, 1824)	5,000,000 00	
		74,731,865 10
Amount		90,697,071 54

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, December* 23, 1824.

NOTE.—The amount of the debt on the 1st October, 1823, per estimate (No. 3) which accompanied the Secretary's report of the 31st December, 1823, was stated at		$90,451,834 24
The reimbursement of the deferred stock to that day, inclusive, was over estimated		29 79
Amount of the debt on the 1st October, 1823, per statement No. 1, herewith		90,451,864 03
Add Treasury note six per cent. stock issued in the fourth quarter 1823		716 75
		90,452,580 78
Deduct reimbursement of deferred stock on the 31st December, 1823		274,565 88
Amount of the debt on the 1st January, 1824, per statement No. 2, herewith		90,178,014 90
Add four and a half per cent. stock (issued under the act of the 24th May, 1824)		5,000,000 00
		95,178,014 90
Deduct reimbursement of deferred stock during the first three quarters of 1824	$357,546 26	
And the seven per cent. stock purchased under the act of January 22, 1824	4,123,397 10	
		4,480,943 36
Amount of the debt on the 1st October, 1824, as above stated		90,697,071 54

* There has been issued, since the 1st of October last, under the act of the 26th May, 1824, certificates of four and a half per cent. stock, in exchange for an equal amount of the six per cent. stocks of 1813 subscribed prior to that day, the sum of $3,308,307 45.

Brought forward.....		$90,697,071 54
Add estimated amount of four and a half per cent. stock proposed to be issued during the fourth quarter of the present year, under the act of May 26, 1824.....		2,500,000 00
		93,197,071 54
Deduct payments to be made during the same period, viz:		
For the redemption of the exchanged six per cent. stock.....	$2,668,974 99	
Residue of the seven per cent. stock.....	4,483,093 17	
		7,152,068 16
Which will reduce the debt on the 1st January, 1825, to.....		86,045,003 38

No. 4.

Estimated amount of Treasury notes outstanding on the 1st of October, 1824.

Total amount issued, (as per No. 4 of last report,).....	$36,680,794
Cancelled and reported on by the First Auditor.....	36,661,038
Outstanding.....	19,756
Consisting of small Treasury notes.....	2,576
Notes bearing interest.....	17,180
	19,756

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, December* 23, 1824.

No. 5.

Statement of the stock issued under the act of Congress entitled "An act supplementary to the act for the indemnification of certain claimants of public lands in the Mississippi Territory," passed the 3d March, 1815.

Amount of claims awarded, per statement No. 5 of last report.....		$4,282,151 12½
Whereof there was paid in for lands, per said report.....		2,447,535 39
Payments at the Treasury to the 30th September, 1823.....	$1,813,356 86	
Payments from the 1st October, 1823, to the 1st December, 1824.....	7,242 34	
		1,820,599 20
Balance 1st December, 1824, consisting of certificates outstanding.....	13,971 93	
Awards not applied for.....	44 60½	
		14,016 53½
		4,282,151 12½

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, December* 23, 1824.

18TH CONGRESS.] **No. 716.** [2D SESSION.

ENTRIES FOR BENEFIT OF DRAWBACK OF DUTIES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES JANUARY 3, 1825.

The Committee of Ways and Means, to whom was referred a resolution of the House of Representatives of the twenty-eighth of December, instructing them "to inquire into the expediency of so modifying the act of Congress in relation to export entries, for the benefit of drawback, as to vest in the Secretary of the Treasury a discretion to grant relief in cases of unintentional non-conformity with the existing provisions of the said act," reported:

That by the act of Congress entitled "An act to regulate the collection of duties on imports and tonnage," passed the 2d of March, 1799, a drawback, as prescribed by law, is allowed and paid on all goods, wares, and merchandise, imported into the United States, whereupon the duties shall have been

paid, or secured to be paid, as, within twelve calendar months, after payment made or security given, shall be exported to any foreign port or place, subject to the exceptions and restrictions provided by the said act.

That in order to entitle the exporter of any such goods, wares, or merchandise to the benefit of the said drawback, it is required of him, previous to his putting or landing the same on board of any ship or vessel for exportation, to give twenty-four hours' notice, at least, to the Collector of the district, of his intention to export, and make an entry, in writing, of the particulars thereof, in the form prescribed by the act.

By the same law, the exporter is required, previous to the clearance of the vessel, or *within ten days after such clearance*, to make oath that the goods noticed for exportation are truly intended to be exported to the place whereof notice shall have been given, and are not intended to be relanded within the United States.

He is further required, before he can obtain a certificate or debenture for the amount of the drawback, to give bond, before the clearance of the vessel in which the goods are laden, *or within ten days after such clearance*, with one or more sureties, to the satisfaction of the Collector, in double the amount of the certificate or debenture to be issued; conditioned that the said goods or any part thereof shall not be relanded in any part of the United States, and that he shall, within a given time, produce the proofs prescribed by the law of the actual landing of the merchandise at the foreign port.

By an act passed the 18th of April, 1820, the period of *twenty days from the date of the clearance of the vessel* is allowed for taking the oath and completing the entry for the benefit of drawback.

The trade thus intended to be encouraged by the system of drawback is one of great importance to the merchants of the United States. It is nevertheless liable to many frauds, and the laws have therefore guarded it by the formalities already alluded to, and many other, to be found in the foregoing act.

As general provisions, they have a salutary tendency, and could not be dispensed with; but cases of hardship, arising from neglect or casual omission, in which there is neither intentional nor actual fraud, frequently occur, for which it is but just that some remedy should be provided. It is known to the committee that in this, as in any other branches of the import system, such cases are constantly happening.

The instances of most frequent occurrence are those in which the exporter has accidentally neglected to take the oath and give the bond required by the act of 1792, within the period of twenty days after the clearance of the vessel.

This omission may be occasioned by the sickness of the exporter, by his ignorance of the precise provisions of the law, by inattention, no doubt, in some cases, or by the multiplicity of his commercial concerns, or by unavoidable accident, or from many other causes of a similar character, without any intention to evade the law or defraud the revenue.

If, from any cause, however innocent or accidental, the exporter neglect to complete the entry within the twenty days, as the law now stands, he could not be permitted to do so, though he should attend at the custom-house for that purpose a few hours after the expiration of that period.

In such case he would lose the benefit of the drawback and be without relief but by an application to Congress for a special law; a remedy expensive both to the Government and the individual.

As well from their own knowledge of the cases heretofore presented to this House as from information derived from the most authentic sources, the committee are of opinion that the evils of the present system are productive of great hardship and embarrassment to the merchants of the United States, and that it would be expedient to vest the power of relieving all such casual omissions in some other department of the Government, where it might be exercised with equal safety to the revenue.

The great policy of the drawback system is to encourage the navigation and carrying trade of the country, and therefore it refunds to the merchant the duties paid upon foreign merchandise imported into the United States when exported to a foreign port within the period allowed by law. If the merchandise be identically the same upon which the duties have been paid, and if it be actually landed in the foreign port conformable to the entry, the object of the law is substantially complied with, and it would comport neither with the spirit of the law nor the character of the Government to deny the merchant in an individual case the benefit of a debenture for an accidental non-compliance with those formalities designed only to accomplish what he had actually done.

The impost system is doubtless exposed in all its parts to numerous evasions, and therefore its provisions are rigorous and severe; but in almost every other instance of innocent or unintentional violation of the revenue laws a full discretion is vested in the Secretary of the Treasury, or the Collector of the port, to grant relief.

The duty of presenting a true manifest of an inward cargo on the arrival of a vessel from a foreign port is strictly enjoined, and the omission of a single article is made highly penal; but where the Collector is satisfied that the omission was unintentional and not fraudulent he is authorized to dispense with the penalty by allowing a port entry.

All fines, forfeitures, and penalties arising under the impost laws may be remitted in the discretion of the Secretary of the Treasury to any amount and upon any terms.

In the collection law provisions for the system of appraisement and the ascertainment of ad valorem duties a similar authority to relieve against accidental or unintentional breaches of its provisions is vested in the Secretary of the Treasury, and, in some instances, in the Collector of the port.

And in the law of 1792, establishing and regulating the drawback system, where the certificates and regular proofs of the landing of the merchandise in a foreign port cannot be produced within the time prescribed by law, the Comptroller is authorized, upon receiving a satisfactory explanation of the failure, to extend the time or even to cancel the bond, upon the ground of secondary proof.

The accidental or unintentional omission to take the oath and give the bond within the prescribed period are the only casualties for which some summary relief is not provided; and when the object and character of these formalities are considered, the failure to provide such remedy must be supposed to have proceeded rather from inadvertance than design.

As has been already remarked, the failure to comply with these formalities within the prescribed time, may have been caused as well by the multiplicity of business in the custom-house as by the inattention of the merchant; the main objects of the law may have been faithfully promoted, the exporter may have tendered himself ready a few hours after the expiration of the twenty days to complete his entry, and yet no remedy short of the burdensome and expensive application to Congress is afforded, while the higher power of dispensing with the proof of an actual landing in the foreign port and of cancelling the export bond is vested in the Comptroller of the Treasury.

The committee are of opinion that this is an evil embarrassing to the merchant and in nowise advantageous to the Government, for which a more summary remedy should be provided.

They do not propose to dispense with either of the formalities required by the impost act, nor to enlarge the time within which they should be ordinarily complied with, but recommend merely, where the failure to do so within that time has been the effect of innocent causes, and without any intention to defraud the Government, that the Secretary of the Treasury should be empowered to authorize the entry to be completed afterwards, where the failure shall be satisfactorily explained.

And for this purpose they report a bill.

18TH CONGRESS.] No. 717. [2D SESSION.

AMOUNT OF DRAWBACK ON EXPORTS IN 1821, 1822, AND 1823.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES JANUARY 12, 1825.

TREASURY DEPARTMENT, *January* 11, 1825.

SIR: In obedience to a resolution of the House of Representatives of the 3d of March, 1797, I have the honor to transmit a statement exhibiting the amount of drawback payable on merchandise exported from the United States during the years 1821, 1822, and 1823, compared with the amount of duties which accrued on the same, respectively.

I have the honor to be, with great respect, your obedient servant,

WM. H. CRAWFORD.

Hon. SPEAKER *of the House of Representatives.*

Statement exhibiting the amount of drawback payable on merchandise exported from the United States during the years ending on the 31st day of December, 1821, 1822, *and* 1823, *compared with the amount of duties which accrued on the same respectively.*

Species of merchandise.	1821.		1822.		1823.	
	Duties accruing.	Drawback payable.	Duties accruing.	Drawback payable.	Duties accruing.	Drawback payable.
At 7½ per cent	$66,818	$3,570	$91,345	$21,815	$111,424	$40,426
At 15 per cent	2,160,556	198,393	2,839,662	294,494	2,684,057	577,969
At 20 per cent	921,552	25,669	1,387,932	21,917	4,255,423	30,471
At 25 per cent	4,522,016	359,947	5,885,342	447,565	1,639,596	752,732
At 30 per cent	497,926	14,568	647,840	16,255	524,589	29,750
Duck, Russia	61,730	4,024	95,512	8,636	68,861	11,400
Ravens	36,963	3,780	59,424	5,098	51,591	12,048
Holland	3,540	.....	4,060	.....	3,923	88
Sheeting, brown, Russia	64,704	36,651	62,108	43,791	46,496	39,442
white	2,568	73	3,965	634	1,808	439
Wines, Madeira	120,190	26,024	142,094	51,651	102,797	33,530
Champagne, &c	3,810	.....	7,142	52	4,129	66
sherry and St. Lucar	11,316	.....	24,179	700	21,986	16,024
Lisbon, Oporto, &c	150,593	7,526	230,844	9,739	34,092	15,947
Teneriffe, Fayal, &c	186,554	8,012	150,162	6,446	85,664	11,329
claret, in bottles, &c	18,697	1,583	13,193	2,695	25,502	4,058
all other, in casks	372,795	28,952	271,315	43,350	304,023	97,275
Spirits from grain	223,599	12,377	329,312	15,388	137,639	11,532
other materials	1,566,468	88,130	1,890,780	142,535	1,715,930	168,418
Molasses	474,339	1,199	618,859	380	665,503	210
Beer, ale, and porter	12,502	627	16,961	501	16,855	658
Oil, spermaceti	1,520	395	467	.....	6,860	3,814
whale and other fish	87	.....	423	.....	167	.....
olive, in casks	17,117	914	8,462	3,509	5,325	.....
Teas, bohea	21,102	61	69,253	1,068	99,032	28,010
souchong	286,577	22,548	341,596	99,268	571,819	169,274
hyson skin, &c	493,012	8,685	576,394	66,676	624,301	71,456
hyson and young hyson	658,391	81,309	907,547	163,720	1,123,671	165,750
imperial	134,527	29,438	211,489	88,547	231,959	96,714
Coffee	1,246,583	435,926	1,229,755	501,161	1,967,635	1,006,891
Cocoa	23,232	14,564	26,294	18,650	51,089	34,142
Chocolate	28	.....	37	.....	63	.....
Sugar, brown	1,649,275	419,680	2,333,714	213,768	1,703,024	422,809
white	264,664	162,195	448,787	178,956	280,919	227,528
candy and loaf	354	83	531	.....	295	4

STATEMENT—Continued.

Species of merchandise.	1821.		1822.		1823.	
	Duties accruing.	Drawback payable.	Duties accruing.	Drawback payable.	Duties accruing.	Drawback payable.
Sugar, other refined, &c.	$46	.....	$34	.....	$57	.....
Fruits, almonds	7,716	$1,097	11,423	$261	12,389	$571
currants	910	.....	3,712	.....	5,158	569
prunes and plums	2,600	197	3,716	.....	4,862	150
figs	11,725	145	11,503	92	16,034	1,415
raisins, jar, &c.	64,531	1,417	87,799	9,688	45,785	6,676
all other	45,184	39	63,489	1,322	37,594	12,144
Candles, tallow	5,699	5,436	5,431	4,531	3,551	4,465
wax and spermaceti	11	.....	182	171	150	.....
Cheese	6,263	1,221	5,194	54	7,775	1,750
Soap	10,319	3,073	14,321	9,740	17,352	8,656
Tallow	56,889	551	19,433	447	4,303	4,235
Spice, mace	104	634	769	.....	3,510	108
nutmegs	16,963	233	14,227	1,991	22,014	1,067
cinnamon	5,338	4,493	2,832	3,062	12,199	9,010
cloves	2,318	1,697	8,189	1,458	37,007	12,832
pepper	212,459	48,449	188,988	159,691	301,710	167,079
pimento	21,389	384	58,708	8,468	46,064	14,564
cassia	20,718	17,582	28,563	21,319	56,311	38,667
Tobacco, manufactured, other than snuff, &c.	57	.....	295	.....	964	236
Snuff	1,068	371	831	391	275	239
Indigo	90,889	36,448	171,648	111,025	139,995	89,253
Cotton	17,390	16,950	9,349	6,523	10,264	5,959
Gunpowder	6,287	609	12,267	2,343	5,121	2,863
Bristles	4,205	1	5,358	.....	2,945	.....
Glue	3,511	.....	1,444	.....	4,766	.....
Paints, ochre, dry	4,882	.....	14,384	.....	15,182	145
in oil	1,135	.....	955	22	282	.....
white and red lead	116,299	2,620	112,003	2,424	107,082	1,608
whiting and Paris white	281	.....	3,515	.....	5,078	.....
Lead, sheet, bar, and pig	35,685	429	34,000	3,150	13,337	3,935
manufactured into shot	47,971	455	34,061	1,773	18,002	1,665
Cordage, cables, and tarred	15,966	10,849	16,873	7,667	27,138	23,684
untarred	14,816	.....	10,672	16	12,721	1,321
twine, seine, &c	11,598	239	16,814	954	17,548	3,005
Copper rods and bolts	1,050	.....	2,502	.....	1,091	.....
nails and spikes	225	87	1,205	55	426	.....
Wire, iron and steel, not above No. 18	13,364	.....	29,508	.....	22,528	.....
above No. 18	9,289	.....	22,380	.....	21,965	.....
Iron, tacks, &c., not above 16 ounces per M	2,323	.....	2,172	.....	1,160	.....
above 16 ounces per M	50	.....	40	.....	25	.....
nails	29,328	1,076	38,405	1,161	20,601	603
spikes	2,972	448	4,512	136	2,082	422
anchors	1,565	267	3,737	1,150	2,872	187
pig	7,317	.....	13,704	343	25,137	209
castings	6,620	.....	10,501	734	14,363	343
sheet, rod, and hoop	70,650	4,407	102,976	13,578	96,288	6,536
bar, rolled	60,810	10,395	163,314	14,010	126,949	16,473
hammered	234,565	4,152	404,230	5,589	525,315	5,096
Steel	12,784	1,058	19,448	1,019	19,519	926
Hemp	181,064	.....	296,718	622	103,880	4,300
Alum	3,798	.....	6,300	.....	2,376	113
Copperas	2,895	.....	16,308	.....	12,838	.....
Salt	814,277	6,586	872,555	7,664	1,089,402	9,260
Coal	39,090	369	49,799	160	36,006	54
Fish, dried or smoked	308	.....	1,476	.....	2,091	.....
salmon, pickled	2,564	.....	3,018	.....	5,417	.....
mackerel, pickled	299	.....	306	.....	147	.....
other, pickled	146	.....	156	.....	295	.....
Glass, bottles, black, quart	16,658	581	24,639	480	17,970	957
window	17,305	71	15,665	4	21,466	240
Boots	267	105	185	26	681	500
Shoes, silk	275	36	1,080	47	1,390	860
all other	2,178	.....	2,259	469	1,408	636
Cigars	33,028	1,746	56,758	6,401	43,639	6,644
Cards, playing	426	.....	254	.....	260	.....
Discriminating duty on French vessels	.....	.....	197	.....	7,184	.....
Total	18,706,417	2,183,896	24,066,069	2,851,196	22,409,183	4,552,666

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, January* 4, 1825.

18TH CONGRESS.] No. 718. [2D SESSION.

LOAN OF TWELVE MILLIONS OF DOLLARS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES JANUARY 12, 1825.

The Committee of Ways and Means, to whom has been referred the "report from the Secretary of the Treasury on the state of the finances" of the 31st of December last, reported:

That, in considering so much of the said report as relates to the public debt of the United States, it appears that, on the 1st day of January, 1826, there will be redeemable of the six per cent. stock of 1813 $19,000,000, and that the ordinary revenues of the year will not be adequate to the reimbursement of more than $7,000,000, leaving an excess of $12,000,000 to be provided for.

The whole amount of the public debt, including the loan of $5,000,000 at 4½ per cent., authorized by the act of the 26th of May last, is found to be $88,545,003 38. Of this sum, $2,500,000 of the last mentioned loan not having been actually paid to the United States could not be regularly included in the estimate of the Secretary of the Treasury at the close of the last year; but must, nevertheless, be considered as part of the debt with a view to future years.

This sum of $88,545,003 38 is redeemable as follows:

In 1825,	$7,654,570 93	of six per cent.
In 1826,	19,002,356 62	six per cent. of 1813.
In 1827,	13,001,437 63	six per cent. of 1814.
In 1828,	9,490,099 10	six per cent.
In 1831,	18,901 59	
In 1832,	6,673,900 72	of which $1,018,000 72 are at 5 per cent., and $5,000,000 at 4½ per cent.
In 1833,	6,673,055 31	all at 4½ per cent. except $18,901 59 at 5 per cent.
In 1834,	1,654,153 73	at 4½ per cent.
In 1835,	4,735,296 30	at 5 per cent.
	7,000,000 00	at pleasure, being the subscription to the capital of the Bank of the United States at 5 per cent.
	13,296,231 45	at pleasure, being the 3 per cent.
	88,545,003 38	

By this statement it appears that, in the years 1829 and 1830, no part of the public debt will be reimbursable, excepting the *seven millions* to the bank and the *three per cents.;* but, as these bear a less interest than that portion of the six per cents of 1813 redeemable on the 1st of January, 1826, and which cannot, for the want of means, be reimbursed before the years 1829 and 1830, it is believed to be advisable to provide for that portion by a new stock at a reduced rate of interest, and payable at those periods.

The committee, therefore, recommend a new loan or an exchange to the amount of $12,000,000, at a rate of interest not exceeding 4½ per cent., reimbursable in equal portions in the years 1829 and 1830; and for that purpose report a bill.

18TH CONGRESS.] No. 719. [2D SESSION.

AMOUNT OF DUTIES ON IMPORTATIONS FOR THREE QUARTERS TO JUNE 30, 1824.

COMMUNICATED TO THE SENATE JANUARY 17, 1825.

To the Senate of the United States:

Agreeably to a resolution of the Senate of the 19th of May last, requesting the President to cause to be laid before the Senate a report "showing the amount of duties which shall have accrued on importations into the United States for the three quarters of a year ending June 30, 1824, also the amount of duties which would have accrued on the same importations at such higher rates of duty as may be imposed by any act of the present session of Congress," I herewith transmit a report from the Secretary of the Treasury, which contains the information required.

JAMES MONROE.

JANUARY 18, 1825.

TREASURY DEPARTMENT, *January* 5, 1825.

SIR: In obedience to your reference to this Department of a resolution of the Senate of May 19, 1824, requesting the President of the United States to cause a report from the Secretary of the Treasury to be

laid before the Senate at the commencement of the next session of Congress, "showing the amount of duties which shall have accrued on importations into the United States for the three quarters of a year ending June 30, 1824, also the amount of duties which would have accrued on the same importations at such higher rates of duty as may be imposed by any act of the present session of Congress," I have the honor to submit a statement from the Register of the Treasury, which contains the information required by the resolution.

I have the honor to be, with great respect, sir, your obedient servant,

WM. H. CRAWFORD.

The PRESIDENT *of the United States.*

Statement showing the amount of duties which have accrued on importations into the United States for the three quarters of a year ending June 30, 1824; *also the amount of duties which would have accrued on the same importations at such higher rates of duty as have been imposed by the act of May* 22, 1824, *entitled "An act to amend the several acts imposing duties on imports."*

Articles.	Value.	Rate of duty.	Am't of duty.	Rate of duty under the act of May 22, 1824.	Am't of duty.	Increase in amount of duties.
Paying an ad valorem rate of duty.						
Cloths and kerseymeres	$3,481,100	25 per cent.	$870,275	30 per cent.	$1,044,330	$174,055
Worsted and stuff goods	1,594,109	15.....do.....	239,116	25.....do.....	398,527	159,411
Blankets and rugs	396,601	15.....do.....	59,490	25.....do.....	99,150	39,660
Wool	170,901	15.....do.....	25,635	20.....do.....	34,180	8,545
Cottons, printed and colored	4,609,023	25.....do.....	1,152,256	25.....do.....	1,152,256	.....
white	1,925,810	25.....do.....	481,452	25.....do.....	481,452	.....
nankeen	65,849	25.....do.....	16,462	25.....do.....	16,462	.....
Woolen and cotton hose*	.....	.....	.....	.....	.....	.....
Cotton twist, yarn and thread	115,036	25 per cent.	28,759	25 per cent.	28,759	.....
Linens, bleached and unbleached	3,046,952	15.....do.....	457,043	25.....do.....	761,738	304,695
Silk goods, from India	1,854,824	15.....do.....	278,224	25.....do.....	463,706	185,482
other	3,172,232	15.....do.....	475,835	20.....do.....	634,446	158,611
Raw silk	1,254	15.....do.....	188	15.....do.....	188	.....
Hempen goods	491,003	20.....do.....	98,201	25.....do.....	122,751	24,550
Brass	200,266	20.....do.....	40,053	25.....do.....	50,066	10,013
Copper*	.....	.....	.....	.....	.....	.....
Iron and steel	1,886,595	20 per cent.	377,319	25 per cent.	471,649	94,330
Glass ware*	.....	.....	.....	.....	.....	.....
China ware	20,540	20 per cent.	4,108	20 per cent.	4,108	.....
Earthen and stone ware	689,876	20.....do.....	137,975	.....	137,975	.....
Tin and pewter	8,645	20.....do.....	1,729	25 per cent.	2,161	432
Paper, writing and wrapping*	.....	.....	.....	.....	.....	.....
Gold, silver, and precious stones	226,610	7½ per cent.	16,996	12½ per cent.	28,326	11,330
Hats, caps, and bonnets*	.....	.....	.....	.....	.....	.....
Copper, at 15 per cent.	20,709	15 per cent.	3,106	15 per cent.	3,106	.....
Tin, in sheets or plates	254,222	15.....do.....	38,133	15.....do.....	38,133	.....
All other articles paying an ad valorem rate of duty*	.....	.....	.....	.....	.....	.....
			4,802,355	.....	5,973,469	1,171,114
Non-enumerated articles, paying an ad valorem rate of duty, amount $4,142,326, which comprise those stated in the Appendix, and are estimated to be of the value of...	864,413	7½ per cent.	64,831	12½ per cent.	108,051	43,220
	1,446,465	15.....do.....	216,970	15.....do.....	216,970	.....
	68,375	20.....do.....	13,675	25.....do.....	17,094	3,419
	1,239,528	25.....do.....	309,882	25.....do.....	309,882	.....
	523,545	30.....do.....	157,063	30.....do.....	157,063	.....
			5,564,776	.....	6,782,529	1,217,753
Paying a specific rate of duty.	*Quantity.*					
Duck, Russia† pieces	22,917	$2 00 per piece.	45,834			
Ravens† do	28,508	1 25...do.....	35,635			
Holland† do	692	2 50...do.....	1,730	25 per cent.	170,935	54,879
Sheeting, brown† do	19,573	1 60...do.....	31,317			
white† do	616	2 50...do.....	1,540			
Wines, Madeira gallons	68,773	1 00 per gallon.	68,773	$1 00 per gallon.	68,773	.....
Burgundy, &c do	2,576	1 00...do.....	2,576	1 00...do.....	2,576	.....
sherry and St. Lucar do	13,024	60...do.....	7,814	60...do.....	7,814	.....
Lisbon and Oporto, &c do	51,984	50...do.....	25,992	50...do.....	25,992	.....
Teneriffe, &c do	98,793	40...do.....	39,517	40...do.....	39,517	.....
claret, &c., in bottles do	58,389	30...do.....	17,517	30...do.....	17,517	.....
all other, in casks do	1,097,071	15.. do.....	164,560	15...do.....	164,560	.....
Spirits, from grain do	602,615	Various rates..	255,901	Various rates..	255,901	.....
from other materials do	3,314,059	Various rates..	1,474,756	Various rates..	1,474,756	.....
Molasses do	10,226,695	$0 05 per gallon.	511,335	$0 05 per gallon.	511,335	.....
Beer, ale, and porter do	74,909	15...do.....	11,236	15...do.....	11,236	.....
Oil, whale do	639	15...do.....	96	15...do.....	96	.....
olive do	43,855	25...do.....	10,964	25...do.....	10,494	.....
Teas, bohea pounds	336,668	12 per pound	40,400	12 per cent.	40,400	.....

* Vide forward.

† These are now chargeable with an ad valorem rate of duty, and the declared value is $683,739.

STATEMENT—Continued.

Articles.	Quantity.	Rate of duty.	Am't of duty.	Rate of duty under the act of May 22, 1824.	Am't of duty.	Increase in amount of duties.
Paying a specific rate of duty—Continued.						
Teas, souchong.....pounds....	1,120,533	25 per pound	$280,131	25 per cent....	$280,131	.....
imperial.....do.....	261,398	50...do.....	130,699	50.....do.....	130,699	.....
hyson and young hyson.....do.....	2,711,153	40...do.....	1,084,461	40.....do.....	1,084,461	.....
hyson skin.....do.....	1,619,934	28...do.....	453,582	28.....do.....	453,582	.....
Coffee.....do.....	29,746,319	5...do.....	1,487,316	5.....do.....	1,487,316	.....
Cocoa.....do.....	1,765,172	2...do.....	35,303	2.....do.....	35,303	.....
Chocolate.....do.....	1,571	3...do.....	47	4.....do.....	63	$16
Sugar, brown.....do.....	57,190,727	3...do.....	1,715,722	3.....do.....	1,715,722	.....
white.....do.....	9,937,883	4...do.....	397,515	4.....do.....	397,515	.....
candy.....do.....	662	11...do.....	73	11.....do.....	73	.....
Fruits, almonds.....do.....	329,375	3...do.....	9,881	3.....do.....	9,881	.....
currants.....do.....	147,990	3...do.....	4,440	3.....do.....	4,440	.....
prunes.....do.....	168,816	3...do.....	5,065	4.....do.....	6,753	1,688
figs.....do.....	665,014	3...do.....	19,950	3.....do.....	19,950	.....
raisins, in jars.....do.....	1,915,915	3...do.....	57,477	4.....do.....	76,637	19,160
all other.....do.....	2,294,482	2...do.....	45,889	3.....do.....	68,834	22,945
Candles, tallow.....do.....	60,108	3...do.....	1,803	5.....do.....	3,005	1,202
wax and sperm.....do.....	2,539	6...do.....	152	6.....do.....	152	.....
Cheese.....do.....	38,648	9...do.....	3,478	9.....do.....	3,478	.....
Soap.....do.....	179,507	3...do.....	5,385	4.....do.....	7,180	1,795
Tallow.....do.....	204,923	1...do.....	2,049	1.....do.....	2,049	.....
Spices, mace.....do.....	6,786	1 00...do.....	6,786	100.....do.....	6,786	.....
nutmegs.....do.....	27,894	60...do.....	16,736	60.....do.....	16,736	.....
cinnamon.....do.....	39,697	25...do.....	9,924	25.....do.....	9,924	.....
cloves.....do.....	72,587	25...do.....	18,147	25.....do.....	18,147	.....
pepper.....do.....	799,225	8...do.....	63,938	8.....do.....	63,938	.....
pimento.....do.....	737,180	6...do.....	44,230	6.....do.....	44,230	.....
cassia.....do.....	751,738	6...do.....	45,104	6.....do.....	45,104	.....
Indigo.....do.....	464,960	15...do.....	69,744	15.....do.....	69,744	.....
Cotton.....do.....	341,651	3...do.....	10,249	3.....do.....	10,249	.....
Tobacco, manufactured.....do.....	1,967	10...do.....	196	10.....do.....	196	.....
Snuff.....do.....	258	12...do.....	31	12.....do.....	31	.....
Gunpowder.....do.....	29,746	8...do.....	2,379	8.....do.....	2,379	.....
Bristles.....do.....	123,169	3...do.....	3,695	3.....do.....	3,695	.....
Glue.....do.....	50,510	5...do.....	2,525	1.....do.....	2,525	.....
Ochre, dry.....do.....	403,222	1...do.....	4,032	1.....do.....	4,032	.....
in oil.....do.....	25,599	1½...do.....	384	1½.....do.....	384	.....
White and red lead.....do.....	3,127,219	3...do.....	93,816	4.....do.....	125,089	31,273
Whiting and Paris white.....do.....	223,250	1...do.....	2,232	1.....do.....	2,232	.....
Lead, pig.....do.....	1,661,375	1...do.....	16,613	2.....do.....	33,226	16,613
shot.....do.....	571,180	2...do.....	11,423	3½.....do.....	19,991	8,568
Cables, tarred.....do.....	335,680	3...do.....	10,070	4.....do.....	13,427	3,357
untarred.....do.....	48,409	4...do.....	1,936	5.....do.....	2,420	484
Twine.....do.....	181,934	4...do.....	7,277	5.....do.....	9,097	1,820
Iron and steel, wire.....do.....	541,121	.....	38,878	.....	38,878	.....
tacks.....do.....	139,681	4¼ p. pound	6,288	5 per cent....	6,984	696
nails.....do.....	309,969	4...do.....	12,399	5.....do.....	15,498	3,099
spikes.....do.....	69,037	3...do.....	2,071	4.....do.....	2,761	690
Anchors.....do.....	89,584	2...do.....	1,791	2.....do.....	1,791	.....
Sheet, rod, and hoop iron.....cwt.....	26,382	50 per cwt..	65,955	.....	.....	22,688
2,954,784 pounds.....	.....	.....	.....	$0 03 per pound	88,643	
Bars, rolled.....cwt.....	102,114	1 50 per cwt.	153,171	1 50 per cwt..	153,171	.....
hammered.....do.....	240,398	75...do.....	180,299	90...do.....	216,358	36,059
Steel.....do.....	15,004	1 00...do.....	15,004	1 00...do.....	15,004	.....
Iron, in pigs.....do.....	13,543	50...do.....	6,772	50...do.....	6,772	.....
castings*.....do.....	.....	.....	.....	.....	.....	.....
Hemp.....do.....	46,673	1 50 per cwt..	70,009	1 75 per cwt..	81,678	11,669
Alum.....do.....	462	2 00.. do.....	934	2 50...do.....	1,155	231
Copperas.....do.....	8,789	1 00...do.....	8,789	2 00...do.....	17,578	8,789
Salt.....bushels....	3,383,473	20...do.....	676,695	20...do.....	676,695	.....
Coal.....do.....	672,310	5...do.....	33,615	6...do.....	40,338	6,723
Fish, foreign, dried.....quintals...	650	1 00 p. quintal	650	1 00 p. quintal.	650	.....
salmon.....barrels....	3,284	2 00 per barrel.	6,568	2 00 per barrel.	6,568	.....
mackerel.....do.....	1,168	1 50...do.....	1,752	1 50...do.....	1,752	.....
all other.....do.....	374	1 00...do.....	374	1 00...do.....	374	.....
Glass, bottles.....gross.....	8,255	1 44 per gross.	11,844	2 00 per gross.	16,450	4,606
window.....100 feet...	4,806	Various rates..	14,034	Various rates..	17,496	3,462
Boots.....pairs.....	41	$1 50 per pair..	62	$1 50 per pair..	62	.....
Shoes.....do.....	4,099	Various rates..	1,148	Various rates..	1,148	.....
Cigars.....M.....	11,751	$2 50 per M....	29,377	$2 50 per M....	29,377	.....
Cards, playing.....packs....	3,853	30 per pack.	1,156	30 per pack.	1,156	.....
			10,269,003	.....	10,531,515	262,512
Brought forward, amount of ad valorem duties.....	.....	.....	5,564,776	.....	6,782,529	1,217,753
			15,833,779	.....	17,314,044	1,480,265

* Vide forward.

STATEMENT—Continued.

Articles.	Value.	Rate of duty.	Am't of duty.	Rate of duty under the act of May 22, 1824.	Am't of duty.	Increase in amount of duties.
Paying a specific rate of duty—Continued.						
There were not any materials from which to form an exact statement of the increase of the duties on the following articles in consequence of some of the articles having formerly paid an ad valorem, which now pay a specific rate of duty, and, from other alterations in the mode of charging the duties, it has been necessary to have recourse to estimates thereof, which estimates, being founded on the best information which it was practicable to obtain, are respectfully submitted as an approximation only to the true amounts:						
Woolen and cotton hose	$523,821	20 per cent	$104,764	25 p. ct. cotton. 30 p. ct. woolen	$137,350	$32,586
Copper, (chiefly vessels)	56,112	25.....do	14,028	35 p. ct. vessels. 25 p. ct. other..	19,639	5,611
Glass ware	276,542	20.....do	55,308	20 per cent and 2 cts. p. pound.	110,616	55,308
Hats, caps, and bonnets	501,430	30.....do	150,429	50 per cent..... 30 p. ct. other..	248,830	98,401
Iron castings, (chiefly vessels,) 12,833 cwt.	.....	75 cts. per cwt.	9,625	168 p. ct. vessels 100 p. ct. other.	19,250	9,625
Paper, (it is presumed that the duty will not be increased, but rather diminished, if any alteration)	78,268	30 per cent	23,480	Var. rates p. lb.	23,480	.....
			16,191,413	.....	17,873,209	1,681,796

Schedule of articles not enumerated, which, under the former tariff, paid an ad valorem rate of duty, at the several rates stated herein, viz:

SEVEN AND A HALF PER CENT.

Acid, muriatic.
Acid, nitric.
Acid, sulphuric.
Annatto.
Dyeing drugs, and materials for composing dye—
  Argol,
  Berries, yellow,
  Cochineal,
  Cream of tartar,
  Crude tartar,
  Cudbear,
  Curcuma,
  Galls,
  Madders,
  Paints used mainly for this purpose,
  Rocou,
  Safflower,
  Tumeric,
  Woad,
  Wine lees,
  Sumach.
Gum, Arabic.
Gum, Senegal.
Laces of silk or thread—Alençon, Brussels, blond, tulle.
Lace veils and shawls.
Paste work.
Saltpetre.
Verdigris.
Vitriol, blue.
Watches of all kinds and parts of watches.

FIFTEEN PER CENT.

Acid, acetic.
Acid, benzoic.
Arrack, cherry rum, noyeau, ratafia, and other liqueurs.
Bark, alcornoque.
Battledores.
Beef, dried, smoked, or jerked.
Black, Frankfort.
Black, ivory.
Black, lamp.
Blacking.
Bone, whale, and manufactures of.
Books, printed, charts, drawings, maps, engravings, etchings, pamphlets, music, paintings.
Bricks and building stones, tiles, and slates.
Butter.
Catgut.
Cayenne pepper.
Cement, Roman.
Chemical salts and preparations.
Chestnuts and cocoa nuts, and shells of ditto; also, all fruits not preserved in brandy or sugar.
Clocks.
Colors, water, for painting, chalk, white, red, crayons, and all other paints not used as dyeing drugs.
Coral.
Copal, and varnishes of all kinds.
Corks, manufactured.
Down and feathers of all kinds, for beds.
Drugs, medicinal, of all kinds, minerals, barks, gums, oils, resins, roots, and plants, and their tinctures.
Elephants' teeth and ivory of all kinds manufactured therefrom, or from bone.
Enamel.
Essences and essential oils not used as perfumes.
Fire crackers.
Fish, herring or salmon, smoked.
Flints.
Flour, grain, and pulse of all kinds, malt, bran, starch.
Furs, dressed.
Ginger.
Ginseng.
Gold-leaf.
Gunny bags.
Hair, horse.
Hair cloth and seating.
Hair powder.

Hams, pork, lard, sausages, meats, and reindeers' tongues, and fish sounds.
Honey.
Hops.
Horns, horn plates and tips, and lanthorn leaves, manufactured or not.
India rubber.
Ink of all kinds.
Iron, old.
Isinglass.
Jewelry, mock, if not gilt or plated.
Jostick.
Leaves of trees of all kinds, unwrought.
Lents.
Lime.
Lint.
Licorice.
Macaroni.
Madras handkerchiefs of the bark of a tree.
Marble, and manufactures of marble, and of alabaster, plaster, or porphyry.
Mercury, crude, and in its preparations.
Mica or talc.
Millstones.
Mother of pearl
Muffs and tippets.
Oakum.
Oiled cloth, not floor cloth.
Oils, animal, and all expressed and essential, not used as perfumes.
Onions, potatoes, and all other vegetables.
Ores, metallic, minerals, metals, and their oxides.
Oysters.
Pipes, of clay.
Pots, blue.
Pongees.
Pounce.
Prunella shoes.
Pumice.
Quills.
Rice.
Rouge.
Sago and tapioca.
Seeds, garden.
Snuff-boxes, of paper, tortoise-shell, horn, or wood, or ivory lined with tortoise-shell.
Soy.
Sponge.
Stones, American grind, hones and oil, rotten and touch, and whet-stones.
Sirop.
Time-pieces.
Tobacco, unmanufactured.
Toys not under other rates.
Turtles, live.
Tortoise-shell, and manufactures of.
Vermicelli.
Vinegar.
Vitriol, white.
Wax, bees'.
Wax, sealing.
Wax, shoemakers'.

TWENTY PER CENT.

Blue, Prussian.
Buckles of all kinds.
Button-moulds.
Buttons of mother of pearl.
Gilt wares of all kinds.
Hardware, not specified.
Japanned ware.
Lead, and manufactures of.
Loadstone.
Plated ware.
Pins.
Printing types.
Quadrants, sextants, hour-glasses, telescopes, kaleidoscopes.
Snuff-boxes, of tin.
Trusses.

TWENTY-FIVE PER CENT.

Cashmere shawls and gown patterns.
Coach and harness furniture.
Plated saddlery and harness.
Silver plated wares.
Toys, of copper chiefly.

THIRTY PER CENT.

Almond paste.
Anchovies and sardines.
Artificial flowers.
Balsam, medicinal.
Balsam, cosmetic.
Baskets and basket carriages.
Bellows.
Brandied fruits.
Brooms.
Brushes.
Cabinet ware and chairs.
Canes and walking-sticks.
Capers.
Carraway, oil of.
Cards, visiting.
Carpeting and mats of straw or flag.
Cariages of all descriptions.
Cashmere gowns, ready made.
Clothing, ready made, and Guernsey frocks.
Cloths, painted floor.
Confectionary and sweetmeats, in brandy and sugar.
Cosmetics and washes.
Cut-glass.
Dolls, dressed or undressed.
Drawing pencils.
Essential oils and essences used as perfumes, and perfumery and pomatums.
Fans.
Feathers, ornamental.
Harps, hautboys, and other musical instruments, principally of wood.
Hobby-horses.
Leather, and all articles whereof leather is the article of chief value; laced boots, gloves, harness, bridles, and saddles.
Millinery of all kinds, and head-dresses and ostrich feathers.
Mustard.
Sallad oil.
Paint brushes.
Paper hangings.
Parasols and umbrellas, and frames for ditto.
Parchment and vellum.
Pasteboard.
Pickles.
Pocket-books.
Rules, of wood.
Snuff-boxes of wood of any kind.
Straw plait.
Tamarinds.
Tinctures, odoriferous, not medicinal.
Toys, of wood chiefly.
Wafers.
Whips.
Wood, all manufactures of.

JOSEPH NOURSE, *Register of the Treasury.*

TREASURY DEPARTMENT, *Register's Office, December* 30, 1824.

18TH CONGRESS.] No. 720. [2D SESSION.

STOCK UNDER THE ACT OF MAY 24, 1824, FOR A LOAN OF FIVE MILLIONS OF DOLLARS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES JANUARY 17, 1825.

To the House of Representatives of the United States:

In compliance with a resolution of the House of Representatives of the 28th ultimo, "requesting the President to inform the House what terms were offered by applicants for the stock created by the act of the 24th of May last, and by whom such terms were offered," I herewith transmit a report from the Secretary of the Treasury, with accompanying papers, which contain the information called for.

JAMES MONROE.

WASHINGTON, *January* 17, 1825.

TREASURY DEPARTMENT, *January* 5, 1825.

SIR: In obedience to your reference to this Department of a resolution of the House of Representatives of the 28th ultimo, "requesting the President to inform the House what terms were offered by applicants for the stock created by the act of the 24th of May last, and by whom such terms were offered," I have the honor to report, that the awards to the payment of which the proceeds of that stock were to be applied were payable so short a time after the power was given to make the loan that proposals were not invited by public notice, and that no individual offers for the stock were made. The only proposal offered was the Bank of the United States, which was for the whole amount at par, and which was accepted by the President, as appears by the accompanying papers. These contain all the information called for by the resolution, and in the possession of this Department.

I have the honor to be, with great respect, sir, your obedient servant,

WM. H. CRAWFORD.

The PRESIDENT *of the United States.*

SENATE CHAMBER, *May* 26, 1824.

MY DEAR SIR: I am informed that you wish an expression of opinion from me, whether the interest of the United States could be better promoted than by making a sale to the Bank of the United States of the stock to be created to provide for the awards of the Commissioners under the treaty with Spain, at an interest of 4½ per cent. per annum; in consequence of which I with readiness state to you that I doubt if it would be practicable to obtain the loan at a lower rate of interest from any other source, and that, if to this be added the incidental interest which the United States have in the bank from the ownership of one-fifth of its capital, there can, in my mind, be no question but it must be more for the advantage of the Government to make the negotiation with the bank than in any other way.

In giving this opinion you will allow me further to state that such an arrangement would greatly accommodate the claimants under the treaty, in whose favor awards have been rendered by the Commissioners, and that I am personally included among this number.

With great respect, your obedient servant,

J. LLOYD.

N. BIDDLE, Esq.

HOUSE OF REPRESENTATIVES, *May* 26.

MY DEAR SIR: In consequence of your inquiry this morning I beg leave to say that, on the discussion of the bill for paying the Spanish awards in the House of Representatives, it seemed to be the opinion of a great majority that the treaty stipulated for payment upon making of the awards. That was the ground on which a motion to postpone the bill to the next session was successfully opposed. It is, I believe, the universal expectation of the claimants and their agents to receive their money as soon as the awards are made.

With very great respect, yours,

D. WEBSTER.

N. BIDDLE, Esq., *President of the United States Bank.*

MEMORANDUM.

The Bank of the United States offers to lend to the Government five millions of dollars, at four and one-half per cent., reimbursable after the 1st of January, 1832, say seven and a half years.

These terms are more advantageous than could be offered by any other person, for this reason: the Government is proprietor of one-fifth of the capital of the bank. It has, therefore, seven millions of

dollars of its funds, which the bank is managing to the best advantage it can, but which, in the present state of business throughout the country, and the great amount of rival capital seeking investment in private loans, it cannot employ safely and profitably to the full extent of which they are susceptible; and as, without diminishing in the least its discounts, the bank is able to take the loan, the interest gained by it is so much clear profit to the bank and the Government.

The amount of that profit may be thus estimated:

The bank capital consists of shares	350,000
But as the bank, in the course of its dealings, has received in pledges to it, for bad debts, 37,889 shares, which are now transferred to it, and on which it retains the dividends, these pledges operate in fact as a reduction to that amount of its capital. Deduct these shares	37,889
And the efficient capital will actually consist of shares	312,111

Now, the number of shares owned by the Government is	70,000	
The whole interest on the five millions, at 4½ per cent., then, being	$225,000	
The number of shares among which this profit is to be divided	312,111	
Of which the Government owns	70,000	
The proportion of these $225,000 which will be received on these shares by the Government will be, of course	$50,462	
The consequence is that, although the Government nominally pays		$225,000
It receives back in the shape of dividends		50,462
So that, in fact, it pays for the five millions only		174,538

That is, a fraction under 3½ per cent., which would be $175,000.

No individual and no other company could take it at that rate.

No individual and no other company could lend five millions at an interest of $225,000, and then repay every six months $25,231 of that interest.

Again, these dividends of $50,462 would, during the seven and a half years' continuance of the loan, amount to $378,465, a sum equivalent to a premium, which no one in the present state of the moneyed concerns of the country could offer, being an actual bonus of $6\frac{4}{10}$ per cent.

N. BIDDLE.

WASHINGTON, *May* 26, 1824.

WASHINGTON, *May* 26, 1824.

SIR: I have the honor to offer, on the part of the Bank of the United States, to purchase the stock, to the amount of five millions of dollars, which you are authorized to issue by the act of Congress, to provide for the awards of the Commissioners under the treaty with Spain; the rate of purchase to be one hundred dollars in money for every one hundred dollars of stock, bearing an interest of four and a half per cent. per annum, payable quarter-yearly; the money to be placed to the credit of the United States at the bank in Philadelphia on the 8th day of June next, and the stock to bear interest from that day.

I have the honor to be, very respectfully, yours,

N. BIDDLE, *President of the Bank of the United States.*

Hon. WM. H. CRAWFORD, *Secretary of the Treasury.*

The proposition made by Nicholas Biddle, President of the Bank of the United States, is accepted, and the Secretary of the Treasury is hereby instructed to take the necessary measures to carry it into effect.

JAMES MONROE.

18TH CONGRESS.] **No. 721.** [2D SESSION.

REMISSION OF DUTIES ON GOODS TAKEN BY THE ENEMY.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES JANUARY 18, 1825.

The Committee of Ways and Means, to whom was referred the petition of Paul Chase, praying to be relieved from the payment of a balance of three thousand two hundred dollars, with expenses due to the United States, on judgments recovered in the Federal Court for the District of Georgia, against Paul Chase and his security, Samuel Clark, have had the same under consideration, and report:

That the petitioner was, prior to and during the late war with Great Britain, engaged in mercantile operations in the town and port of St. Mary's, in the State of Georgia; that at the time said town was

taken possession of by the British forces under the command of Admiral Cockburn, the petitioner had in possession in his store in said town a large amount of foreign merchandise, which he had then recently imported into the United States, for the duties on which he had given bonds at the custom-house, with Samuel Clark security, on which bonds judgments were subsequently recovered. That the petitioner had volunteered to defend the country against the invasion by the said British forces, and thus rendered himself personally obnoxious to the enemy; that his absence from the town of St. Mary's at the time it was entered by the enemy (being then in the service of the United States) deprived him of the opportunity he would otherwise have had of removing said merchandise to a place of security; and that said merchandise, a large amount of which remained in the original packages, was plundered from the store of the petitioner, shipped by the enemy, and carried out of the United States. The petitioner therefore prays relief from the payment of the balance due on said judgments, which he alleges is equal to the amount of duties on the merchandise thus carried off by the enemy.

The committee are of opinion that the object of the Government in laying duties on foreign merchandise imported into the United States is to raise a revenue for the support of Government, on foreign merchandise actually consumed within the United States. They cannot, therefore, conceive why the unfortunate petitioner, who lost the whole amount of merchandise for the duties on which said judgments now exist against him, should not be entitled to the relief prayed for, when, by provisions of your revenue laws, the more fortunate and (perhaps) less patriotic merchant who reships an equal amount of merchandise, with promising prospects of profit, is entitled to the benefit of drawback to an amount equal to the amount of relief prayed for, especially as the merchandise plundered from the petitioner was reshipped by the enemy and carried out of the United States, and as the loss of the petitioner was probably induced by his hostility to the enemy. The committee are aware that the benefit of drawback is allowed with a view to the encouragement of commerce. As the merchandise in question was carried out of the United States by the enemy the petitioner is not entitled to relief on that ground, for as much as such reshipment did not tend to the encouragement of commerce, yet as the act of the Government (over which the petitioner had no control) induced those relations with Great Britain which led to the capture and loss of said merchandise and deprived the petitioner of the opportunity of exporting said merchandise to the encouragement of commerce and with a view to the benefit of drawback, no argument can be drawn thence opposed to the relief prayed for, because the petitioner would have had and might have used the privilege of claiming the benefit of drawback but for such capture and loss.

On a full view of all the circumstances connected with this case, the committee are of opinion that the relief prayed for ought to be granted, especially if the petitioner's loss was occasioned by his hostility and opposition to the enemy, which the committee think probable.

The committee therefore report a bill.

To the honorable the Senate and House of Representatives of the United States in Congress assembled:

The petition of Paul Chase respectfully showeth: That your petitioner was, previous to and during the late war with Great Britain, doing business as a merchant at St. Mary's, in the State of Georgia, and in the habit of importing various kinds of merchandise at said port, all of which was duly entered at the custom-house, by which means your petitioner became indebted to the United States in a sum of more than $10,000 for duties on goods so imported. That your petitioner was so engaged in trade when the southern part of the State of Georgia was invaded by the enemy, at which time your petitioner entered as a volunteer under the command of Colonel Scott, having his store and property then in it in charge of a person in his employment. When the enemy took possession of the town of St. Mary's your petitioner's store was, in common with others who were at the time absent, rifled of its contents and the property carried off by the enemy.

Your petitioner further sets forth that the enemy took from his store upwards of $10,000 value in goods, $7,000 value of which was in the original packages, as imported, and on which he had secured the duties by giving bonds for the amount at the custom-house.

Your petitioner applied to the Treasury Department, setting forth the circumstances of his case and praying to be relieved from the payment of the duties on the goods taken by the enemy and an extension of time on the payment of the duties really due; to that petition your petitioner never received an answer. A short time after your petitioner was informed by William Davies, Esq., District Attorney for the State of Georgia, that he had taken judgments on all the bonds by order of Alexander J. Dallas, Esq., and unless they were paid he must proceed to the sale of your petitioner's remaining little property. Your petitioner, being unable to pay, from the loss of his property, was obliged to submit to the sale and consequent sacrifice of his property, which the depression of commerce had so reduced in value that your petitioner's property was sacrificed for less than half its cost. In consequence of these circumstances your petitioner's property was found insufficient to pay the bonds. Your petitioner's property being thus taken, he concluded he would be permitted to pursue his business and maintain his family by his exertion and industry, without any impediment being thrown in the way by the United States Government. Your petitioner has the painful necessity to state that he has lately received information from Mr. Samuel Clark, of St. Mary's, that all his property has been levied on by the marshal and is to be sold to satisfy those judgments as security on my bonds.

Your petitioner therefore prays that your honorable body will take his case into their consideration and grant him relief from the payment of the remaining $3,200, together with the expenses that may accrue, which is scarcely the amount of duties on the goods taken by the enemy which were in the original packages as imported, and as in duty bound your petitioner will ever pray.

PAUL CHASE.

STATE OF LOUISIANA, *City of New Orleans.*

Be it known that on the 22d day of November, in the year 1823, before me, Greenbury Ridgely Stringer, notary public in and for the city of New Orleans, duly commissioned, personally came and

appeared Paul Chase, to me, notary, well known, who, at his own request, having been by me, notary, duly sworn according to law, did depose that the facts stated and set forth in the foregoing petition subscribed by him are true in every particular. In faith whereof I grant these presents under my signature and seal of office the day and year aforesaid.

G. R. STRINGER, *Notary Public.*

GEORGIA, *Camden County, ss.*

Personally appeared Captain Charles Deshon, who, being duly sworn, doth depose and say that in the latter part of the year 1814, and early in the year 1815, he resided in the town of St. Mary's, State and county aforesaid; that his business at said time frequently caused his being in the store of Captain Paul Chase, at said St. Mary's; that this deponent resided in said St. Mary's during the occupation of it by the British forces under the command of Admiral Cockburn, in January, 1815; that at the time said forces took possession of said St. Mary's said Chase had had in his store a large amount of foreign merchandise which he then had recently imported from Amelia Island, and which merchandise was plundered from his store by said British forces and by them shipped and sent out of this country; and that the store of said Chase, during the occupation of said St. Mary's by said British forces, was used by the main guard of said forces.

CHARLES DESHON.

Sworn to before me this 20th of November, 1823.

M. H. HEBBARD, *J. P.*

GEORGIA, *Camden County, ss.*

Personally appeared Joseph Dorr, who, being duly sworn, doth depose and say that he has resided in the town of St. Mary's, State and county aforesaid, for the last twenty-eight years past; that he resided in said St. Mary's in January, 1815, when the British forces under the command of Admiral Cockburn took possession of said St. Mary's, and that he continued in said town during the occupation thereof by said forces; that at the time when said forces took possession of said town Captain Paul Chase had in his store in said town a large amount of foreign merchandise, which said Chase had then recently imported from Amelia Island, and which merchandise was plundered from his store by said British forces and by them shipped and sent out of this country in January, 1815, and that the store of Chase, during the occupation of said St. Mary's by said British forces, was used by the main guard of said forces.

JOSEPH DORR.

Sworn to before me this 20th of November, 1823.

M. H. HEBBARD, *J. P.*

GEORGIA, CAMDEN COUNTY, *town of St. Mary's, November* 21, 1823.

I do hereby certify that M. H. Hebbard is one of the justices of the peace for the county of Camden and State aforesaid, and that the foregoing are his proper signatures.

WILLIAM GIBSON,
One of the Justices of the Inferior Court of the County and State aforesaid, and Intendant of the town of St. Mary's.

STATE OF GEORGIA, *Camden County.*

Personally appeared before William Gibson, Esq., Intendant of the town of St. Mary's, John Boog, who, being duly and solemnly sworn, sayeth, that in the month of December, 1814, he was in the store of Captain Paul Chase, in St. Mary's, where he saw a large quantity of bale goods, which he was informed, and verily believes, was recently imported from Fernandina, in East Florida; and that on the 13th of January, 1815, the British forces took possession of St. Mary's; that on the following day he, the deponent, was taken prisoner, when he saw the store of Captain Chase occupied by the main guard of the British troops, having, as he understood and believes, been first plundered of its contents by the enemy.

JOHN BOOG.

Sworn to this 10th of December, 1823, before me.

WILLIAM GIBSON, *Intendant.*

STATE OF GEORGIA, *Camden County.*

Personally appeared Whipple Aldrick, who, being duly sworn, doth depose and say that he was a resident of the town of St. Mary's, Georgia, at the time said place was taken possession of by the British

in January, 1815; that the day after the arrival of their troops they took possession of the stores generally in said town, and among the number was the store of Captain Paul Chase, which they entered, and either that day or the day thereafter took therefrom some boxes, the value of which I could not declare, neither do I know the amount of property which was in the store at the time, but believe they (the British under the immediate command of Captain Jackson) took all that the store contained, let it be more or less, and they retained possession of said store until they evacuated the place.

WHIPPLE ALDRICK.

Sworn to before me this 13th of December, 1823.

M. H. HEBBARD, *J. P.*

STATE OF GEORGIA, *Camden County.*

I do hereby certify that in the years 1814 and 1815 I had command of a company of the militia of this State, being the company of the 29th district; that during said period of time Captain Paul Chase, merchant of St. Mary's, State and county aforesaid, volunteered his services in said company and served in the same under my command.

WILLIAM MICKLIN.

ST. MARY'S, *December* 22, 1823.

18TH CONGRESS.] No. 722. [2D SESSION.

TRANSACTIONS OF THE BANK OF THE UNITED STATES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES JANUARY 21, 1825.

TREASURY DEPARTMENT, *January* 20, 1825.

SIR: In obedience to a resolution of the House of Representatives of the 17th instant, I have the honor to transmit the statements (twelve in number) which have been received at this Department from the Bank of the United States, embracing the transactions of that institution for the year 1824.

I have the honor to be, with great respect, sir, your obedient servant,

WM. H. CRAWFORD.

Hon. SPEAKER *of the House of Representatives.*

DR. *General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned.*

Date.	Banks.	Bills discounted on personal security.	Bills discounted on funded debt.	Bills discounted on bank stock.	Domestic bills of exchange.	Real estate.	Treasurer United States.	Due from Bank United States and offices.	Due from State banks.	Debt of S. Smith and B., G. Williams, and J. W. McCulloch.	Deficiencies.	Banking-houses, bonus, premium on loan, &c.	Expenses.	Notes of Bank United States and offices.	Notes of State banks.	Specie.
1824.																
Feb. 3	Bank United States....	$2,797,644 23	$100 00	$2,947,760 00	$352,692 70	$4,697 59	.....	$12,098,337 50	$646,209 70	.....	.....	$1,398,561 58	$5,569 30	$772,065 56	$227,992 08	$1,302,475 02
Jan. 26	Office, Portsmouth.....	404,481 81	3,112 00	10,100 00	4,100 00	942 13	.....	3,251 23	.....	.....	.....	.....	22 50	229,540 00	24,230 79	49,420 92
29	Boston.....	1,500,201 74	16,300 00	83,900 00	451,457 01	.....	.....	808,884 79	129,790 08	.....	.....	2,850 00	.....	290,250 00	40,296 00	635,369 19
29	Providence	405,396 06	.....	10,000 00	194,260 38	.....	.....	46,289 67	15,111 96	.....	.....	.....	447 07	246,770 00	2,508 36	173,901 88
26	Middletown.....	381,346 54	.....	20,000 00	61,045 82	.....	.....	28,560 03	3,839 90	.....	$33,058 90	.....	.....	93,720 00	20,157 00	43,016 73
28	New York.....	3,480,399 47	38,339 45	432,146 00	215,364 87	.....	.....	591,079 61	73,984 92	.....	9,347 67	72,399 18	2,599 51	602,805 00	74,000 00	897,189 46
26	Baltimore.....	2,323,987 90	.....	2,054,756 76	77,626 33	87,534 07	.....	57,097 78	73,656 44	$1,267,332 08	307,404 46	110,657 34	1,751 28	471,430 00	39,116 19	705,000 00
24	Washington	1,282,689 96	.....	145,428 20	52,394 98	18,628 75	$53,368 42	124,602 83	17,084 78	.....	.....	19,287 52	1,367 53	356,685 00	15,135 75	100,729 53
27	Richmond.....	1,230,070 98	....	97,450 00	38,125 43	23,017 40	.....	53,688 06	10,614 33	.....	95,150 29	35,507 93	6,898 46	334,845 00	89,357 55	163,477 37
24	Norfolk.....	672,722 10	7,458 13	168,475 00	1,782 00	.....	38,024 23	124,784 42	35,483 18	.....	.....	27,961 54	4,709 72	6,475 00	22,581 11	102,213 89
27	Fayetteville.....	405,880 87	.....	33,575 00	88,604 55	.....	.....	33,536 31	188,960 06	.....	21,087 05	27,998 49	349 34	91,640 00	15,087 00	90,682 35
20	Charleston	2,047,600 00	30,389 39	689,889 00	309,772 04	.....	.....	1,283 01	47,348 74	.....	6,909 00	67,727 78	1,439 16	563,870 00	132,974 00	286,919 38
20	Savannah.....	491,036 19	.....	11,900 00	17,496 90	.....	.....	277,992 53	10,768 50	.....	7,285 12	41,480 52	3,215 16	1,129,065 00	6,350 00	211,027 39
16	Lexington	1,106,323 21	.....	14,092 96	52,124 49	34,223 03	.....	45,197 27	.....	.....	.....	.....	677 76	32,910 00	15,861 00	49,681 74
13	Louisville	1,085,921 20	.....	.....	83,083 88	18,888 33	.....	22,121 22	7,514 34	.....	.....	11,357 87	359 19	108,270 00	5,865 00	242,525 11
17	Chilicothe	426,755 39	.....	.....	12,960 00	.....	.....	37,692 13	.....	.....	.....	.....	87 05	224,640 00	38,108 00	269,535 92
10	Cincinnati.....	1,365,554 63	.....	500 00	151,704 65	942,309 52	.....	70 00	104,834 15	.....	7,723 14	.....	13,051 30	.....	.....	42,879 86
5	New Orleans ...	2,064,784 24	.....	9,800 00	206,696 64	.....	.....	30,880 13	29,553 49	.....	13,134 27	42,500 00	1,150 77	1,016,145 00	53,645 00	882,335 04
27	Pittsburg	674,543 87	.....	.....	17,445 16	93,839 00	2,194 36	37,690 89	.....	.....	.....	14,123 13	1,567 87	97,090 00	11,915 00	25,285 52
		24,147,340 39	95,698 97	6,729,772 92	2,388,737 83	1,224,079 42	93,587 01	14,423,040 41	1,394,754 57	1,267,332 08	501,099 90	1,872,412 68	45,262 97	6,668,215 56	835,179 83	6,273,666 30

General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned—Continued. Cr.

Date.	Banks.	Capital stock.	Notes issued.	Dividends unclaimed.	Discount, exchange, and interest.	Profit and loss and contingent interest.	Contingent fund.	Due to Bank of United States and offices.	Due to State banks.	Loan from Baring Brothers & Co.	Deposits of Treasurer United States.	Deposits of public officers.	Deposits of individuals.
1824.													
Feb. 3	Bank United States	$24,045,919 63	$1,648,049 96	$75,692 15	$12,621 07	$139,918 56	$3,823,533 29	$731,920 84	$301,351 65	$1,020,000 00	$2,168,001 28	$165,166 76	$844,609 97
Jan. 26	Office, Portsmouth	300,000 00	311,435 00	340 00	4,095 46			85,863 15			5,017 76	10,600 71	11,849 30
29	Boston	1,500,000 00	451,360 00	13,312 25	16,548 59			17,913 67	200,849 19		1,435,004 92	208,529 30	115,780 89
29	Providence	400,000 00	294,910 00	1,062 50	5,949 96			23,522 13	15,907 91		321,806 51	17,271 19	14,255 18
26	Middletown	250,000 00	280,162 50	4,587 50	3,760 98			86,017 07	3,369 52		25,234 17	21,021 70	10,591 48
28	New York	2,500,000 00	724,082 50	21,857 75	38,124 44			303,030 39	138,034 56		1,970,895 22	279,012 57	514,617 71
26	Baltimore		978,305 00	13,095 50	20,173 17			5,596,116 85	62,803 08		405,023 37	75,483 23	426,350 43
24	Washington	500,000 00	934,785 00	4,638 50	9,433 90			128,320 39	22,172 92		158,653 28	268,457 67	110,941 59
27	Richmond	1,000,000 00	783,310 00	9,840 22	9,215 58			112,689 34	10,633 49		16,980 75	86,927 72	148,605 70
24	Norfolk	500,000 00	289,800 00	5,011 25	3,693 11			77,429 88	10,624 52		75,000 00	19,800 88	231,310 68
27	Fayetteville	500,000 00	270,620 00	886 50	5,068 55			120,803 09			66,041 60	20,019 84	13,961 44
30	Charleston	1,500,000 00	1,071,295 00	7,281 25	22,117 28			712,980 01	14,006 82		301,868 19	29,233 51	635,829 44
30	Savannah	1,000,000 00	1,046,900 00	1,362 50	939 36			1,219 65	9,086 06		107,058 05	16,207 96	24,844 53
16	Lexington		124,495 00		4,603 53			1,120,937 27			9,340 54	14,420 83	77,294 29
13	Louisville		125,620 00	192 80	5,015 68			1,132,249 95	5,206 27		226,039 05	566 18	91,016 21
17	Chilicothe		190,675 00		3,179 32			571,453 76	1,225 37		197,488 64	23,100 93	22,655 47
10	Cincinnati		4,770 00		12,797 00	125,630 01		2,455,997 42					29,432 82
5	New Orleans	1,000,000 00	1,936,145 00	298 65	12,542 09			398,972 59	1,277 23		244,070 63	87,159 38	670,159 01
27	Pittsburg		155,067 50		4,535 40	6,159 62		731,937 25			20,809 40	3,423 01	53,762 62
		34,995,919 63	11,671,787 46	159,469 32	195,414 47	271,708 19	3,823,533 29	14,409,374 70	796,548 59	1,020,000 00	7,747,333 36	1,346,403 37	4,047,868 76

At Bank United States:	Funded debt United States, (various)	$10,874,014 88
	Baring Brothers & Co.	1,400,176 37
	Hope & Co	467 60
	Foreign bills	34,890 87
	Debt due by United States	5,267 32
	Foreign exchange account	89,662 86
	Mortgages, &c	12,200 00
At Office, Charleston:	Mortgages, &c	108,500 00

RECAPITULATION.

DR. CR.

Funded debt, (various)		$10,874,014 88	Capital stock		$34,995,919 63
Bills discounted, personal security	$24,147,340 39		Notes issued		11,671,787 46
funded debt	195,698 97		Dividends unclaimed		159,469 32
bank stock	6,729,772 92		Discount, exchange, and interest		194,414 47
		30,972,812 28	Profit and loss and contingent interest		271,708 19
Domestic bills of exchange		2,388,737 83	Contingent fund		3,823,533 29
Foreign bills of exchange		34,890 87	Due to Bank United States and offices	$14,409,374 70	
Baring Brothers & Co.		1,400,176 37	State banks	796,548 59	
Hope & Co.		467 60			15,205,923 29
Real estate		1,224,079 82	Loan from Baring Brothers & Co.		1,020,000 00
Mortgages, &c.		120,700 00	Deposits on account of Treasurer United		
Due from Bank United States and offices.	14,423,040 41		States	7,747,333 36	
State banks.	1,394,754 57		Deduct overdrafts	93,587 01	
		15,817,794 98			
Debt of S. Smith and B.		1,967,332 08		7,653,746 35	
Debt due by United States		5,267 32	Deposits on account of public officers	1,346,403 37	
Deficiencies		501,099 90	individuals	4,047,868 76	
Banking-houses, bonus, &c.		1,872,412 68			13,048,018 48
Expenses		45,262 97			
Foreign exchange account.		89,662 56			
Cash notes Bank United States and offices	6,668,215 56				
State banks	835,179 83				
Specie	6,273,666 30				
		13,777,061 69			
		80,391,774 13			80,391,774 13

BANK OF THE UNITED STATES, *February* 6, 1824.

THOMAS WILSON, *Cashier.*

DR. *General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned.*

Date.	Banks.	Bills discounted on personal security.	Bills discounted on funded debt.	Bills discounted on bank stock.	Domestic bills of exchange.	Real estate.	Treasurer United States.	Due from Bank United States and offices.	Due from State banks.	Deficiencies.	Debt of S. Smith and B., G. Williams and J. W. McCulloch.	Banking-houses, bonus, premium on loan, &c.	Expenses.	Notes of Bank United States and offices.	Notes of State banks.	Specie.
1824.																
March 1	Bank United States	$2,704,582 36	$100 00	$2,947,730 00	$364,513 84	$4,847 59	.....	$12,028,643 37	$630,337 05	.....	.....	$1,401,427 29	$9,154 77	$1,053,815 56	$246,374 42	$1,131,727 23
Feb. 23	Office, Portsmouth.....	399,750 78	3,012 00	9,100 00	6,050 00	942 13	.....	79,501 23	1,240 93	.....	.....	.....	758 00	224,230 00	33,979 65	50,327 39
26	Boston	1,274,594 17	13,300 00	47,100 00	375,758 42	.....	.....	716,036 62	6,190 06	.....	.....	2,850 00	551 74	397,825 00	56,326 00	462,152 97
26	Providence.....	386,791 36	.....	7,000 00	162,598 99	.....	.....	64,291 87	14,142 09	.....	.....	.....	792 57	247,610 00	1,786 75	172,833 50
23	Middletown.....	364,657 67	.....	20,000 00	53,506 38	.....	.....	75,092 53	5,004 46	$33,058 90	.....	.....	.....	111,545 00	16,370 00	42,816 66
25	New York.....	3,481,800 20	31,575 77	339,331 00	269,838 81	.....	.....	688,833 48	136,277 16	9,347 67	.....	76,958 61	3,900 99	467,005 00	87,000 00	854,940 10
23	Baltimore.....	2,297,437 43	.....	2,123,602 21	101,193 94	87,534 07	.....	29,849 55	116,071 03	307,404 46	$1,267,332 08	110,657 34	2,753 90	515,945 00	66,309 41	708,000 00
21	Washington	1,292,592 21	.....	140,068 20	56,755 68	18,923 00	$53,368 42	154,173 54	10,957 50	.....	.....	19,297 52	2,178 14	280,350 00	11,866 54	80,158 67
24	Richmond	1,207,613 75	.....	97,750 00	33,530 79	20,455 23	.....	143,376 90	32,243 94	95,150 29	.....	35,507 93	7,154 42	218,150 00	47,393 97	165,047 14
21	Norfolk.....	664,647 04	5,458 13	166,525 00	.....	.....	23,025 09	41,375 77	29,909 54	.....	.....	27,871 54	5,213 13	56,330 00	12,195 50	106,850 50
24	Fayetteville	408,039 06	.....	33,075 00	109,905 57	.....	.....	87,416 61	124,185 36	21,087 05	.....	27,998 49	876 57	74,830 00	10,772 00	20,930 34
17	Charleston.....	1,918,192 26	44,129 39	632,799 00	290,940 33	.....	.....	29,055 14	22,779 95	6,909 00	.....	67,727 78	2,857 16	473,390 00	101,724 00	285,011 21
17	Savannah	483,231 55	.....	11,900 00	17,727 92	6,013 75	.....	291,775 82	10,798 00	7,760 12	.....	41,480 32	4,409 34	1,139,755 00	.....	219.170 61
13	Lexington.....	1,092,291 33	.....	12,846 00	39,274 49	52,108 03	.....	44,523 70	.....	.....	.....	.....	899 96	32,910 00	13,961 00	39,847 86
10	Louisville	1,090,593 13	.....	.....	87,847 20	18,888 33	.....	4,965 38	7,514 34	.....	.....	11,357 87	777 66	108,270 00	5,821 00	247,008 54
14	Chilicothe.....	421,038 39	.....	.....	14,010 00	.....	.....	38,122 13	.....	.....	.....	.....	539 38	225,555 00	39,271 00	273,945 78
7	Cincinnati.....	1,364,509 83	.....	500 00	151,704 65	899,344 98	.....	70 00	104,834 15	7,723 14	.....	.....	8,489 39	.....	.....	45,079 90
Jan. 26	New Orleans ..	2,146,457 35	.....	9,800 00	239,798 29	.....	.....	38,632 31	26,098 70	13,134 27	.....	42,500 00	1,916 29	874,790 00	46,215 00	993,932 07
Feb. 25	Pittsburg	694,580 75	.....	.....	17,433 70	93,839 00	2,194 36	40,453 07	.....	.....	.....	14,123 13	1,959 80	89,350 00	11,080 00	32,954 67
		23,693,400 62	97,575 29	6,599,126 41	2,392,389 00	1,202,896 11	78,587 87	14,596,189 02	1,278,584 26	501,574 90	1,267,332 08	1,879,757 82	55,183 21	6,591,655 56	808,446 24	5,932,734 94

General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned—Continued. Cr.

Date.	Banks.	Capital stock.	Notes issued.	Dividends unclaimed.	Discount, exchange, and interest.	Profit and loss and contingent interest.	Contingent fund.	Due to Bank of United States and offices.	Due to State banks.	Loan from Baring Brothers & Co.	Deposits of the Treasurer of the United States.	Deposits of public officers	Deposits of individuals.
1824.													
March 1	Bank United States	$24,045,919 63	$1,770,049 96	$68,126 15	$28,088 81	$139,911 45	$3,820,106 96	$1,057,884 17	$248,965 13	$1,020,000 00	$2,164,202 20	$156,098 45	$695,521 41
Feb. 23	Office, Portsmouth	300,000 00	311,435 00	130 00	5,949 89			88,758 52			85,675 54	5,117 05	11,826 11
26	Boston	1,500,000 00	450,625 00	6,382 25	22,270 67			35,923 33	343,296 18		707,434 89	164,999 99	121,752 67
26	Providence	400,000 00	294,805 00	467 50	8,416 18			89,533 94	26,615 62		208,646 34	14,430 23	14,932 32
23	Middletown	250,000 00	279,582 50	3,027 50	5,403 34			82,421 94	10,777 31		67,035 80	17,571 25	6,231 96
25	New York	2,500,000 00	707,452 50	8,476 75	54,221 89			255,855 54	138,023 45		1,971,884 40	265,592 49	545,301 77
23	Baltimore		975,610 00	6,908 00	33,854 55			5,717,463 69	124,665 42		409,667 29	70,769 59	395,151 88
21	Washington	500,000 00	975,370 00	3,451 00	14,447 29			118,948 53	29,820 24		68,708 12	291,647 29	118,296 95
24	Richmond	1,000,000 00	782,820 00	7,938 72	12,894 60			84,679 63	597 71		21,372 33	87,025 45	106,045 92
21	Norfolk	500,000 00	288,460 00	2,025 25	6,298 11			88,059 45	8,103 46			14,176 91	232,278 06
24	Fayetteville	500,000 00	268,990 00	636 50	8,202 05			38,389 51			77,121 40	19,706 29	6,070 30
17	Charleston	1,500,000 00	1,070,575 00	16,677 50	37,561 49			346,636 56	3,375 44		309,761 43	25,588 29	673,839 51
17	Savannah	1,000,000 00	1,046,000 00	2,562 50	2,946 97			857 29	9,086 06		121,308 05	15,096 40	35,265 16
13	Lexington		124,475 00	82 50	8,106 28			1,080,143 53			36,640 54	14,276 83	64,937 69
10	Louisville		125,620 00	252 80	8,269 50			1,153,395 25	4,319 30		194,430 28	494 78	96,261 54
14	Chilicothe		190,675 00		3,892 83			565,914 12	297 54		306,470 55	23,050 84	22,180 80
7	Cincinnati		4,770 00		4,188 34	82,804 47		2,461,339 21					29,153 82
Jan. 26	New Orleans	1,000,000 00	1,936,145 00	257 40	24,750 55			409,939 12	51,099 70		208,052 79	112,418 71	690,611 01
Feb. 25	Pittsburg		154,967 50		6,442 42	6,159 62		753,577 23			18,230 56	4,559 18	54,031 97
		34,995,919 63	11,759,327 46	127,402 32	296,205 76	228,875 54	3,820,106 96	14,429,720 55	999,042 56	1,020,000 00	6,876,642 51	1,302,620 02	3,919,690 85

At Bank United States: Funded debt of the United States, (various) $10,874,014 88
Baring Brothers & Co 1,667,261 00
Hope & Co 467 60
Foreign bills 25,266 42
Debt due by the United States 5,267 32
Foreign exchange account 107,143 61
Mortgages, &c 12,200 00
At Office, Charleston: Mortgages, &c 108,500 00

RECAPITULATION.

Dr.			Cr.		
Funded debt of United States, (various)		$10,874,014 88	Capital stock		$34,995,919 63
Bills discounted on personal security	$23,693,400 62		Notes issued		11,759,327 46
funded debt	97,575 29		Dividends unclaimed		127,402 32
bank stock	6,599,126 41		Discount, exchange, and interest		296,205 76
		30,390 102 32	Profit and loss and contingent interest		228,875 54
Domestic bills of exchange		2,392 389 00	Contingent fund		3,820,106 96
Foreign bills of exchange		25,266 43	Due to Bank United States and offices	$14,429,720 56	
Baring Brothers & Co.		1,667,261 00	State banks	999,042 56	
Hope & Co.		467 60			15,428,763 12
Real estate		1,202,896 11	Loan from Baring Brothers & Co.		1,020,000 00
Mortgages, &c.		120,700 00	Deposits, viz:		
Due from Bank United States and offices.	14,596,189 02		On account of the Treasurer of the United States	6,876,642 51	
State banks	1,278,584 26		Deduct overdrafts, &c.	78,587 87	
		15,874,773 28		6,798,054 04	
Debt of S. Smith and B., G. Williams, and J. W. McCulloch		1,267,332 08	On account of public officers	1,302,620 02	
Debt due by United States		5,267 32	individuals	3,919,690 85	
Deficiencies		501,574 90			12,020,365 51
Banking-houses, bonus, premium on loan, &c.		1,879,757 82			
Expenses		55,183 21			
Foreign exchange account		107,143 61			
Cash notes Bank United States and offices.	6,591,655 56				
of State banks	808,446 24				
Specie	5,932,734 94				
		13,332,836 74			
		79,696,966 30			79,696,966 30

Bank of the United States, *March* 5, 1824.

THOMAS WILSON, *Cashier.*

DR. *General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned.*

Date.	Banks.	Bills discounted on personal security.	Bills discounted on funded debt.	Bills discounted on bank stock.	Domestic bills of exchange.	Real estate.	Treasurer United States.	Due from Bank United States and offices.	Due from State banks.	Deficiencies.	Debt of S. Smith and B., G. Williams, and J. W. McCulloch.	Banking-houses, bonus, premiums on loan.	Expenses.	Notes of Bank United States and offices.	Notes of State banks.	Specie.
1824.																
April 1	Bank United States....	$2,576,753 40	$100 00	$2,947,545 00	$423,818 56	$4,527 59	.....	$11,774,617 23	$704,661 15	.....	.....	$1,402,007 18	$13,521 62	$1,062,365 56	$416,923 80	$1,344,819 01
Mar. 29	Office, Portsmouth	397,648 01	2,912 00	6,900 00	6,000 00	942 13	.....	13,417 59	.....	.....	.....	.....	1,926 24	189,690 00	37,127 10	53,419 34
27	Boston	1,156,470 70	13,150 00	18,700 00	248,707 24	.....	.....	733,320 90	251,464 00	.....	.....	2,850 00	4,256 81	324,250 00	118,893 00	255,653 35
27	Providence	419,920 67	.....	7,000 00	138,573 28	.....	.....	6,578 26	17,400 64	.....	.....	.....	1,442 57	239,105 00	5,459 50	170,927 37
29	Middletown.....	354,598 75	.....	20,450 00	42,833 88	.....	.....	72,158 27	16,851 40	$33,058 90	.....	.....	1,201 45	81,800 00	6,444 00	42,967 10
31	New York.....	3,000,980 93	61,275 77	384,301 00	308,483 68	.....	.....	517,841 15	397,266 65	9,347 67	.....	77,979 54	5,583 35	827,940 00	85,000 00	1,236,073 44
29	Baltimore.....	2,317,479 20	.....	2,054,652 21	120,949 68	87,534 07	.....	123,539 06	132,548 88	307,404 46	$1,267,332 08	110,657 34	4,622 51	442,095 00	39,169 15	734,000 00
27	Washington	1,357,518 32	600 00	80,266 25	36,645 00	18,954 55	$53,368 42	159,976 94	24,614 77	.....	.....	19,297 42	2,979 30	211,120 00	13,121 18	74,404 85
30	Richmond	1,180,343 18	.....	98,013 00	29,914 50	23,717 40	.....	74,598 89	62,516 43	95,159 29	.....	35,507 93	8,121 62	217,915 00	155,846 32	169,885 08
27	Norfolk.....	664,874 61	5,458 13	168,000 00	.....	.....	.....	144,258 55	24,133 65	.....	.....	27,871 54	6,007 07	58,760 00	12,396 14	108,618 75
23	Fayetteville.....	410,042 09	.....	33,075 00	100,147 36	.....	.....	88,598 99	124,185 36	21,087 05	.....	27,998 49	1,385 26	39,570 00	16,588 00	25,261 25
23	Charleston	1,872,404 42	26,440 00	614,954 00	212,209 41	.....	.....	59,068 47	10,588 14	6,909 00	.....	67,727 78	4,858 45	435,100 00	124,705 00	280,723 99
23	Savannah.....	472,828 45	.....	11,900 00	14,896 92	6,013 75	.....	269,583 01	10,798 00	7,760 12	.....	41,480 32	5,051 27	1,150,070 00	3,600 00	230,237 65
12	Lexington	1,089,382 43	.....	12,846 06	36,841 39	52,108 03	.....	22,837 45	.....	.....	.....	.....	1,259 99	32,910 00	17,316 00	42,162 73
16	Louisville	1,095,852 51	.....	.....	93,778 26	18,888 33	.....	11,535 60	7,514 34	.....	.....	11,357 87	1,999 69	108,270 00	6,891 00	195,406 55
20	Chilicothe	430,570 19	.....	.....	11,960 00	.....	.....	38,197 18	.....	.....	.....	.....	1,433 99	225,740 00	36,939 00	268,552 83
20	Cincinnati	1,330,790 76	.....	500 00	149,204 65	940,593 06	.....	175 27	104,834 15	7,723 14	.....	.....	8,716 13	.....	.....	43,038 64
1	New Orleans...	2,289,182 86	.....	11,800 00	292,828 74	.....	.....	25,757 72	81,433 99	13,134 27	.....	42,500 00	4,120 83	819,995 00	42,850 00	1,005,074 86
24	Pittsburg.....	704,145 02	.....	....	18,683 25	81,339 00	2,194 36	1,751 49	.....	.....	.....	14,123 13	3,037 07	84,350 00	5,907 00	28,464 59
		23,121,786 50	109,935 90	6,470,902 46	2,285,975 80	1,234,617 91	55,562 78	14,137,812 02	1,970,811 55	501,574 90	1,267,332 08	1,881,358 54	80,625 22	6,551,045 56	1,145,176 19	6,309,691 38

General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned—Continued. Cr.

Date.	Banks.	Capital stock.	Notes issued.	Dividends unclaimed.	Discount, exchange, and interest.	Profit and loss and contingent interest.	Contingent fund.	Due to Bank of United States and offices.	Due to State banks.	Loan from Baring Brothers & Co.	Deposits of the Treasurer United States.	Deposits of public officers.	Deposits of individuals.
1824.													
April 1	Bank United States	$24,045,919 63	$1,798,049 96	$34,023 65	$188,930 35	$137,103 07	$3,820,106 96	$1,081,617 46	$222,294 42	$1,020,000 00	$1,890,890 65	$301,932 05	$882,786 68
March 29	Office, Portsmouth	300,000 00	311,310 00	55 00	5,772 89			13,816 08	316 61		44,044 83	28,432 02	5,334 98
27	Boston	1,500,000 00	450,625 00	4,767 25	24,603 40			20,015 53	327,157 38		447,689 58	245,672 45	107,185 41
27	Providence	400,000 00	294,805 00	217 50	11,054 56			44,615 26	15,603 02		205,519 93	19,015 19	15,576 83
29	Middletown	250,000 00	279,582 50	2,432 50	7,925 57			40,928 12	2,311 88		34,009 47	39,178 95	15,984 76
31	New York	2,500,000 00	707,452 50	3,259 73	72,140 36			402,637 10	103,001 95		2,125,140 50	446,489 92	551,951 12
29	Baltimore		966,825 00	4,943 00	46,969 10			5,705,943 30	86,788 84		383,918 23	131,991 98	414,604 19
27	Washington	500,000 00	952,110 00	1,853 50	19,432 38			79,785 62	9,210 74		72,741 02	311,709 25	106,094 49
30	Richmond	1,000,000 00	777,670 00	6,101 22	18,617 29			101,004 21	426 36		9,038 33	120,196 69	118,475 46
27	Norfolk	500,000 00	336,960 00	1,842 75	8,213 43			81,515 54	3,095 27		85,146 56	14,651 68	188,953 21
23	Fayetteville	500,000 00	268,870 00	380 50	10,696 83			31,239 65			59,695 08	13,542 50	3,514 29
23	Charleston	1,500,000 00	1,068,430 00	9,648 75	53,376 78			211,453 72	17,667 45		248,490 28	16,028 46	689,093 72
23	Savannah	1,000,000 00	1,046,885 00	1,550 00	5,753 82			827 58	9,086 06		106,957 15	16,493 09	37,026 79
12	Lexington		124,455 00	75 00	10,594 30			1,055,381 00			8,068 17	43,523 96	65,566 59
16	Louisville		125,600 00	210 30	13,222 76			1,119,144 47	4,245 30		195,214 78	386 28	93,470 26
20	Chilicothe		190,675 00		6,293 76			564,021 56	345 54		181,162 39	42,450 88	28,444 06
30	Cincinnati		4,730 00		7,123 89	82,828 54		2,459,522 26					31,371 11
1	New Orleans	1,000,000 00	1,967,235 00	532 40	40,510 08			411,919 82	6,680 13		288,940 88	81,282 45	831,577 51
24	Pittsburg		154,967 50		8,764 74	1,659 62		694,848 12			18,441 79	3,189 20	62,123 94
		34,995,919 63	11,827,237 46	71,893 05	560,006 29	221,591 23	3,820,106 96	14,120,236 40	808,230 95	1,020,000 00	6,404,749 62	1,876,167 00	4,259,064 98

At Bank United States:	Funded debt of the United States, (various)	$10,873,407 78
	Baring Brothers & Co	1,723,876 83
	Hope & Co	467 60
	Foreign bills	25,266 43
	Debt due by the United States	5,267 32
	Foreign exchange account	112,008 82
	Mortgages, &c	12,200 00
At Office, Charleston:	Mortgages, &c	108,500 00

RECAPITULATION.

Dr.			Cr.		
Funded debt of the United States, (various)		$10,873,407 78	Capital stock		$34,995,919 63
Bills discounted on personal security	$23,121,786 50		Notes issued		11,827,237 46
funded debt	109,935 90		Dividends unclaimed		71,893 05
bank stock	6,470,902 46		Discount, exchange, and interest		560,006 29
		29,702,624 86	Profit and loss and contingent interest		221,591 23
Domestic bills of exchange		2,285,975 80	Contingent fund		3,820,106 96
Foreign bills of exchange		25,266 43	Due to Bank United States and offices	14,120,236 40	
Baring Brothers & Co.		1,723,876 83	State banks	808,230 95	
Hope & Co.		467 60			14,928,467 35
Real estate		1,234,617 91	Loan from Baring Brothers & Co		1,020,000 00
Mortgages, &c		120,700 00	Deposits, viz:		
Due from Bank of United States and offices	14,137,812 02		On account of the Treasurer of the United States	6,404,749 62	
State banks	1,970,811 55		Deduct overdrafts, &c	55,562 78	
		16,108,623 57		6,349,186 84	
Debt of S. Smith and B., G. Williams, and McCulloch		1,267,332 08	On account of public officers	1,876,167 00	
Debt due by the United States		5,267 32	individuals	4,259,064 98	
Deficiencies		501,574 90			12,484,418 82
Banking-houses, bonus, premium on loan		1,881,358 54			
Expenses		80,625 22			
Foreign exchange account		112,008 82			
Cash notes Bank United States and offices	6,551,045 56				
of State banks	1,145,176 19				
Specie	6,309,691 38				
		14,005,913 13			
		79,929,640 79			79,929,640 79

BANK OF THE UNITED STATES, *April* 6, 1824.

THOMAS WILSON, *Cashier.*

Dr. *General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned.*

Date.	Banks.	Bills discounted on personal security.	Bills discounted on funded debt.	Bills discounted on bank stock.	Domestic bills of exchange.	Real estate.	Treasurer United States.	Due from Bank of United States and offices.	Due from State banks.	Deficiencies.	Debt of S. Smith and B., G. Williams, and J. W. McCulloch.	Banking-houses, bonus, premium on loan, &c.	Expenses.	Notes of Bank of United States and offices.	Notes of State banks.	Specie.
1824.																
April 30	Bank United States....	$2,640,240 44	.....	$2,942,495 00	$475,936 57	$4,527 59	.....	$11,968,777 52	$642,391 50	.....	.....	$1,404,297 76	$17,581 10	$1,193,655 56	$285,299 11	$1,352,489 39
26	Office, Portsmouth.....	404,347 28	$2,912 00	7,100 00	4,000 00	942 13	.....	10,662 71	651 90	.....	.....	.....	1,049 74	190,190 00	21,084 53	53,592 50
22	Boston	1,009,290 39	13,150 00	12,500 00	225,055 20	.....	.....	891,541 39	140,140 31	.....	.....	54,850 00	4,256 81	298,500 00	32,682 00	349,517 34
22	Providence.....	407,940 28	.....	7,000 00	134,846 73	.....	.....	16,266 65	17,179 66	.....	.....	.....	1,829 86	225,400 00	8,562 33	69,222 69
26	Hartford.....	348,903 63	.....	20,450 00	43,193 37	.....	.....	78,052 04	12,026 21	$33,058 90	.....	.....	1,201 45	68,360 00	15,924 00	42,496 24
28	New York.....	3,051,535 88	55,165 77	220,161 00	398,290 83	.....	.....	876,602 36	93,180 38	9,347 67	.....	80,673 79	6,987 30	411,985 00	184,000 00	1,141,192 21
26	Baltimore.....	2,393,718 01	.....	2,027,876 21	152,171 35	87,567 22	.....	86,137 64	90,635 16	307,404 46	$1,267,332 08	110,657 34	6,215 31	347,690 00	35,704 84	927,000 00
24	Washington	1,344,588 81	.....	83,766 25	51,385 00	19,156 97	$58,025 91	86,775 96	41,456 27	.....	.....	19,419 02	4,719 85	280,185 00	14,976 54	84,367 22
27	Richmond	1,175,328 24	.....	98,013 00	16,475 50	23,717 40	.....	134,427 59	13,191 92	95,150 29	.....	35,507 93	9,063 30	153,820 00	177,201 60	150,454 55
17	Norfolk.....	673,149 12	5,458 13	167,400 00	.....	.....	.....	112,600 99	41,267 77	.....	.....	27,871 54	6,601 52	57,365 00	18,348 65	109,373 35
20	Fayetteville.....	416,651 73	.....	35,050 00	91,347 79	....	.....	118,012 59	112,226 36	21,087 05	.....	27,998 49	1,511 04	9,385 00	24,938 00	34,137 74
20	Charleston.....	1,853,287 95	31,265 00	577,724 00	145,358 81	.....	.....	144,554 76	38,139 31	6,909 00	.....	67,727 78	6,346 71	360,730 00	92,728 00	276,032 39
20	Savannah	446,783 55	.....	11,900 00	25,854 59	7,226 25	.....	289,302 42	10,862 21	7,766 37	.....	41,480 32	5,815 72	1,145,830 00	9,424 00	237,636 06
9	Lexington.....	1,082,955 91	.....	12,846 00	35,459 99	54,935 40	.....	26,748 11	.....	.....	.....	.....	1,267 99	32,910 00	17,246 00	36,835 59
13	Louisville	1,091,440 08	.....	.....	94,742 22	18,888 33	.....	19,704 51	7,274 34	.....	.....	11,357 87	2,521 20	108,270 00	10,577 58	174,171 98
17	Chilicothe.....	434,283 19	.....	.....	10,960 00	.....	.....	40,295 25	.....	.....	.....	.....	1,563 32	211,390 00	19,359 00	65,350 04
17	Cincinnati.....	1,329,690 76	.....	500 00	149,204 65	942,593 06	.....	175 27	102,834 15	7,723 14	.....	.....	8,996 36	.....	.....	45,778 27
Mar. 29	New Orleans....	2,305,365 56	.....	11,800 00	300,270 10	.....	.....	144,242 32	118,021 99	13,134 27	.....	42,500 00	4,395 83	561,420 00	76,780 00	803,491 48
April 21	Pittsburg	704,641 57	.....	.....	23,600 63	81,339 00	2,194 36	4,085 96	.....	.....	.....	14,123 13	3,563 32	70,540 00	7,920 00	21,515 13
		23,113,142 38	107,950 90	6,236,581 46	2,378,153 33	1,240,893 35	60,220 27	15,048,965 04	1,481,479 44	501,581 15	1,267,332 08	1,938,464 97	95,478 76	5,727,625 56	1,052,756 18	5,974,651 20

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General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned—Continued. CR.

Date.	Banks.	Capital stock.	Notes issued.	Dividends unclaimed.	Discount, exchange, and interest.	Profit and loss, and contingent interest.	Contingent fund.	Due to Bank of United States and offices.	Due to State banks.	Loan from Baring Brothers & Co.	Deposits of the Treasurer United States.	Deposits of public officers.	Deposits of individuals.
1824.													
April 30	Bank United States	$24,045,919 63	$1,818,049 96	$31,836 15	$213,412 34	$137,003 07	$3,820,106 96	$1,621,690 42	$351,109 44	$1,020,000 00	$1,441,782 65	$254,612 94	$864,846 58
26	Office, Portsmouth	300,000 00	311,140 00	10 00	7,799 15			16,927 35			43,417 79	10,583 36	6,646 14
22	Boston	1,500,000 00	446,565 00	3,964 25	28,099 82			26,676 99	198,857 30		399,777 76	234,939 97	192,599 38
22	Providence	400,000 00	294,760 00	210 00	13,678 60			50,159 75	3,793 64		92,422 73	20,256 14	12,967 37
26	Hartford	250,000 00	278,547 50	2,285 00	9,573 22			40,997 87	5,234 15		41,495 84	26,481 53	9,050 73
28	New York	2,500,000 00	681,112 50	2,424 73	94,072 13			354,018 41	200,739 19		1,686,052 20	320,759 72	689,963 31
26	Baltimore		954,265 00	3,566 75	56,635 65			5,798,710 44	58,142 54		404,856 12	84,711 69	479,221 43
24	Washington	500,000 00	938,225 00	1,593 50	26,253 14			145,395 32	10,560 44		53,368 42	283,797 12	129,629 86
27	Richmond	1,000,000 00	773,755 00	5,553 72	22,886 01			58,052 90	2,121 59		3,414 32	112,590 09	103,977 69
17	Norfolk	500,000 00	333,305 00	1,657 75	10,228 05			105,106 98	5,032 67		90,582 32	7,922 49	164,600 81
20	Fayetteville	500,000 00	267,480 00	345 50	13,876 50			35,816 49			47,256 92	24,353 73	3,216 65
20	Charleston	1,500,000 00	1,065,155 00	8,440 25	68,857 18			169,690 03	3,375 44		187,068 83	40,473 34	666,243 64
20	Savannah	1,000,000 00	1,046,825 00	750 00	8,604 04			827 58	2,471 06		107,750 40	17,568 34	55,085 07
9	Lexington		124,455 00	50 00	15,598 95			1,054,570 27			8,068 17	30,428 33	68,124 27
13	Louisville		125,600 00	185 30	16,452 80			1,117,006 74	2,493 13		131,782 65	28,686 86	116,740 63
17	Chilicothe		190,675 00		7,104 69			340,134 98	6,226 96		186,905 88	23,989 53	28,163 76
17	Cincinnati		4,690 00		9,131 12	82,830 54		2,458,350 56					32,493 44
March 29	New Orleans	1,000,000 00	1,960,465 00	633 15	54,994 50			183,865 46	13,971 28		252,995 48	84,781 10	829,715 58
April 21	Pittsburg		154,642 50		10,901 82	1,659 62		695,244 24			17,043 03	4,222 80	49,809 09
		34,995,919 63	11,769,712 46	63,506 05	688,069 71	221,493 23	3,820,106 96	14,273,242 78	864,128 83	1,020,000 00	5,199,041 51	1,611,139 08	4,503,095 43

At Bank United States:	Funded debt of the United States, (various)	$10,873,407 78
	Baring Brothers & Co	1,673,619 49
	Hope & Co	467 60
	Foreign bills	25,266 43
	Debt due by United States	5,267 32
	Foreign exchange account	105,449 98
	Mortgages, &c	12,200 00
At Office, Charleston:	Mortgages, &c	108,500 00

RECAPITULATION.

Dr.			Cr.		
Funded debt of United States, (various)..	.....	$10,873,407 78	Capital stock.....	.....	$34,995,919 63
Bills discounted, personal security.....	$23,113,142 38		Notes issued.....	.....	11,769,712 46
funded debt.....	107,950 90		Dividends unclaimed.....	.....	63,506 05
bank stock.....	6,236,581 46		Discount, exchange, and interest.....	.....	688,069 71
		29,457,674 74	Profit and loss and contingent interest...	.....	221,493 23
Domestic bills of exchange.....	.....	2,378,153 33	Contingent fund.....	.....	3,820,106 96
Foreign bills of exchange.....	.....	25,266 43	Due to Bank United States and offices..	$14,273,242 78	
Baring Brothers & Co.....	.....	1,673,619 49	State banks.....	864,128 83	
Hope & Co.....	.....	467 60			15,137,371 61
Real estate.....	.....	1,240,893 35	Loan from Baring Brothers & Co.	.....	1,020,000 00
Mortgages, &c.....	.....	120,700 00	Deposits, viz:		
Due from Bank United States and offices.	15,048,966 04		On account of the Treasurer of the		
State banks.....	1,481,479 44		United States.....	5,199,041 51	
		16,530,445 48	Deduct overdrafts, &c.....	60,220 27	
Debt of S. Smith and B., and G. Wil-				5,138,821 24	
liams & Co.....	.....	1,267,332 08	On account of public officers.....	1,611,139 08	
Debt due by United States.....	.....	5,267 32	individuals	4,503,095 43	
Deficiencies	.....	501,581 15			11,253,055 75
Banking-houses, bonus, premium, &c....	.....	1,938,464 97			
Expenses.....	.....	95,478 76			
Foreign exchange account.....	.....	105,449 98			
Cash notes Bank United States and offices.	5,727,625 56				
of State banks.....	1,052,756 18				
Specie.....	5,974,651 20				
		12,755,032 94			
		78,969,235 40			78,969,235 40

Bank of the United States, *May* 4, 1824.

THOMAS WILSON, *Cashier.*

DR. *General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned.*

Date.	Banks.	Bills discounted on personal security.	Bills discounted on funded debt.	Bills discounted on bank stock.	Domestic bills of exchange.	Real estate.	Treasurer United States.	Due from Bank United States and offices.	Due from State banks.	Deficiencies.	Debt of S. Smith and R., G. Williams, and J. W. McCulloch.	Banking-houses, bonus, premiums on loan.	Expenses.	Notes of Bank United States and offices.	Notes of State banks.	Specie.
1834.																
May 31	Bank United States....	$3,122,662 13	$500 00	$2,952,530 00	$694,718 51	$4,527 59	.....	$11,565,145 20	$692,162 28	.....	.....	$1,406,193 51	$22,135 31	$1,262,850 56	$339,026 91	$1,316,383 92
24	Office, Portsmouth	417,767 84	2,812 00	7,100 00	6,250 00	942 13	.....	2,172 71	1,436 09	.....	.....	.....	1,554 74	203,410 00	22,331 88	54,182 90
27	Boston	979,916 21	3,050 00	41,200 00	176,981 00	.....	.....	873,863 44	208,335 46	.....	.....	54,850 00	4,685 68	247,230 00	52,540 00	444,580 97
27	Providence	377,365 48	.....	7,900 00	153,901 60	.....	....	23,005 22	8,965 02	.....	.....	.....	2,280 56	240,860 00	8,101 30	47,484 54
24	Hartford.....	350,775 59	.....	15,950 00	48,971 89	.....	.....	83,121 21	7,656 21	$33,058 90	.....	....	1,201 45	111,400 00	14,569 00	42,465 15
26	New York.....	3,547,092 30	108,612 67	253,840 00	355,237 71	.....	.....	1,201,373 47	39,070 70	9,347 67	.....	85,095 51	10,327 97	483,020 00	221,000 00	667,041 00
24	Baltimore.....	2,369,045 44	.....	1,929,656 21	161,776 99	86,219 99	.....	67,938 76	97,563 15	307,404 46	$1,267,332 08	110,657 34	7,402 09	408,410 00	66,234 81	802,000 00
22	Washington	1,335,680 28	.....	87,826 15	40,300 00	19,070 47	$132,828 61	191,828 71	27,864 15	.....	.....	19,427 12	5,098 21	139,390 00	15,352 14	88,742 61
25	Richmond	1,148,119 70	.....	98,013 00	27,861 67	19,389 35	.....	19,024 81	139,937 21	95,150 29	.....	35,507 93	10,308 48	248,800 00	67,572 44	150,624 78
22	Norfolk	665,431 28	2,000 00	164,000 00	.....	.....	49,431 07	92,759 62	42,530 56	.....	.....	27,871 54	7,249 51	23,955 00	11,468 32	109,450 75
25	Fayetteville.....	426,784 46	.....	35,500 00	122,586 36	.....	.....	44,900 35	93,119 27	21,087 05	.....	27,998 49	2,608 52	77,655 00	22,225 00	34,099 29
18	Charleston	1,825,177 69	25,265 00	560,340 00	171,321 48	.....	.....	106,095 26	16,951 67	6,909 00	.....	67,727 78	7,982 39	433,525 00	149,426 00	259,447 16
18	Savannah.....	446,643 20	.....	14,690 00	16,446 73	7,226 25	.....	340,172 28	10,862 21	7,776 37	.....	41,480 32	6,786 71	1,073,410 00	9,723 00	245,566 72
14	Lexington	1,075,673 00	.....	11,273 36	36,982 49	54,964 84	.....	35,520 37	.....	.....	.....	.....	1,324 81	32,910 00	16,096 00	38,161 46
11	Louisville	1,091,719 65	.....	.....	99,040 55	18,888 33	.....	29,385 23	7,293 18	.....	.....	11,357 87	2,542 88	108,270 00	8,182 58	209,416 53
15	Chilicothe	437,831 44	.....	.....	10,960 00	.....	.....	40,674 01	.....	.....	.....	.....	1,665 48	211,720 00	19,792 00	51,475 91
15	Cincinnati.....	1,329,585 55	.....	500 00	149,204 65	945,293 06	....	175 27	102,834 15	7,723 14	... .	.....	9,608 60	.....	.....	46,381 87
3	New Orleans ...	2,302,494 05	.....	11,800 00	428,941 25	.....	.....	190,660 58	97,059 13	13,134 27	.....	42,500 00	6,602 22	119,480 00	87,270 00	849,829 73
19	Pittsburg	689,026 07	.....	.....	26,622 85	81,339 00	2,194 36	5,775 59	.....	.....	.....	14,123 13	4,011 70	59,870 00	10,590 00	55,071 83
		23,948,791 36	142,239 67	6,191,168 72	2,728,105 73	1,237,861 01	184,454 04	14,913,492 09	1,593,640 44	501,581 15	1,267,332 08	1,944,790 54	115,377 31	5,486,165 56	1,141,501 38	5,512,407 12

General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned—Continued. Cr.

Date.	Banks.	Capital stock.	Notes issued.	Dividends unclaimed.	Discount, exchange, and interest.	Profit and loss and contingent interest.	Contingent fund.	Due to Bank of United States and offices.	Due to State banks.	Deposits of the Treasurer United States.	Deposits of public officers.	Deposits of individuals.
1824.												
May 31	Bank United States	$24,045,919 63	$1,842,049 96	$29,057 40	$260,885 35	$137,003 07	$3,719,467 50	$2,158,054 96	$176,642 69	$1,656,620 55	$172,973 02	$793,730 97
24	Office, Portsmouth	300,000 00	310,890 00	10 00	7,638 91			39,548 64		47,464 92	9,722 57	4,745 25
27	Boston	1,500,000 00	443,820 00	2,679 50	37,338 09			108,942 66	86,711 69	572,844 51	195,700 44	139,195 87
27	Providence	400,000 00	294,675 00	192 50	17,314 85			22,494 04	20,261 14	73,811 68	17,190 04	23,924 47
24	Hartford	250,000 00	323,937 50	2,270 00	11,865 98			40,545 85	6,373 32	35,868 03	23,013 57	15,295 15
26	New York	2,500,000 00	672,347 50	2,390 25	124,046 35			369,301 78	210,866 57	1,984,236 53	339,276 66	778,493 36
24	Baltimore		950,045 00	3,904 25	71,959 76			5,709,856 61	39,877 39	412,508 29	80,580 98	412,909 04
22	Washington	500,000 00	931,150 00	1,593 50	30,903 62			96,910 93	11,784 90	53,368 42	368,554 90	108,642 18
25	Richmond	1,000,000 00	769,010 00	5,091 22	27,022 13			33,376 69	776 36	21,344 61	106,764 38	96,924 27
22	Norfolk	500,000 00	327,875 00	1,442 75	14,575 45			62,446 68	5,189 43		60,582 06	204,036 28
25	Fayetteville	500,000 00	266,675 00	338 00	18,635 04			31,723 56		61,670 09	23,697 99	5,849 68
18	Charleston	1,500,000 00	1,066,355 00	7,625 25	79,594 82			216,379 66	3,375 44	238,011 85	15,061 11	591,628 42
18	Savannah	1,000,000 00	1,045,735 00	750 00	8,927 35			827 58	2,761 06	107,084 80	24,571 53	39,626 89
14	Lexington		124,445 00	50 00	19,877 19			1,055,074 84		7,693 17	23,094 24	71,194 60
11	Louisville		125,390 00	185 30	18,531 55			1,117,854 84	1,995 63	188,389 80	15,082 22	110,655 44
15	Chilicothe		190,675 00		8,572 87			340,460 56	5,617 64	183,521 06	35,697 99	30,189 49
15	Cincinnati		4,690 00		10,963 84	83,287 83		2,458,350 56			63,603 06	34,014 06
3	New Orleans	1,000,000 00	1,960,465 00	490 65	70,217 31			54,225 06	10,133 17	263,344 44		727,292 54
19	Pittsburg		154,047 50		13,132 84	1,659 62		707,087 51		15,758 49	2,813 22	54,125 35
		34,995,919 63	11,804,277 46	58,070 57	852,003 30	221,950 52	3,719,467 50	14,643,463 01	582,366 43	5,923,481 24	1,577,504 41	4,242,473 31

At Bank United States:	Funded debt of the United States, (various)	$10,873,407 78
	Baring Brothers & Co.	679,914 39
	Hope & Co	467 60
	Foreign bills	25,266 43
	Debt due by the United States	5,267 32
	Foreign exchange account	7,045 66
	Mortgages, &c	12,200 00
At Office, Charleston:	Mortgages, &c	108,500 00

RECAPITULATION.

Dr.			Cr.		
Funded debt of the United States, (various)		$10,873,407 78	Capital stock		$34,995,919 63
Bills discounted on personal security	$23,948,791 36		Notes issued		11,804,277 46
funded debt	142,239 67		Dividends unclaimed		58,070 57
bank stock	6,191,168 72		Discount, exchange, and interest		852,003 30
		30,282,199 75	Profit and loss and contingent interest		221,950 52
Domestic bills of exchange		2,728,105 73	Contingent fund		3,719,467 50
Foreign bills of exchange		25,266 43	Due to Bank United States and offices	$14,643,463 01	
Baring Brothers & Co.		679,914 39	State banks	582,366 43	
Hope & Co.		467 60			15,225,829 44
Real estate		1,237,861 01	Deposits, viz:		
Mortgages, &c.		120,700 00	On account of the Treasurer of the United States	5,923,481 24	
Due from Bank of United States and offices	14,913,492 09		Deduct overdrafts, &c.	184,454 04	
State banks	1,593,640 44			5,739,027 20	
		16,507,132 53	On account of public officers	1,577,504 41	
Debt of S. Smith and B., G. Williams, and McCulloch		1,267,332 08	individuals	4,242,473 31	
Debt due by the United States		5,267 32			11,559,004 92
Deficiencies		501,581 15			
Banking-houses, bonus, premium on loan		1,944,790 54			
Expenses		115,377 31			
Foreign exchange account		7,045 66			
Cash notes Bank United States and offices	5,486,165 56				
of State banks	1,141,501 38				
Specie	5,512,407 12				
		12,140,074 06			
		78,436,523 34			78,436,523 34

BANK OF THE UNITED STATES, *June* 1, 1824.

THOMAS WILSON, *Cashier.*

DR.

General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned.

Date.	Banks.	Bills discounted on personal security.	Bills discounted on funded debt.	Bills discounted on bank stock.	Domestic bills of exchange.	Real estate.	Treasurer United States.	Due from Bank United States and offices.	Due from State banks.	Deficiencies.	Debt of S. Smith and B., G. Williams, and J. W. McCulloch.	Banking-houses, bonus, premium on loan, &c.	Expenses.	Notes of Bank of United States and offices.	Notes of State banks.	Specie.
1824.																
July 3	Bank United States.....	$2,937,450 03	$500 00	$2,961,530 00	$512,464 21	$4,527 59	.....	$11,013,315 07	$632,057 46	.....	.....	$1,348,067 94	.....	$1,305,700 56	$347,052 73	$1,726,217 44
June 28	Office, Portsmouth.....	412,991 83	2,712 00	7,300 00	6,300 00	942 13	.....	3,011 23	.....	.....	.....	.....	.....	214,375 00	28,163 05	54,915 42
July 1	Boston	1,022,562 53	2,750 00	43,200 00	132,073 11	.....	.....	833,677 09	297,124 91	.....	.....	55,250 65	.....	397,030 00	80,770 00	532,229 15
1	Providence.....	386,403 19	.....	7,900 00	157,757 90	.....	.....	21,061 85	10,413 95	.....	.....	.....	$336 20	238,395 00	9,747 25	48,216 01
June 28	Hartford.....	256,630 40	.....	15,950 00	50,157 07	.....	.....	125,279 58	10,466 62	$35,919 63	.....	.....	.....	54,115 00	18,935 00	42,861 36
30	New York.....	3,708,080 00	47,922 76	193,550 00	463,951 95	.....	.....	1,258,623 31	130,438 73	9,997 67	.....	85,800 14	777 27	419,065 00	139,000 00	644,044 49
28	Baltimore.....	2,317,983 91	.....	1,747,306 21	129,636 57	131,991 08	.....	50,085 52	102,136 67	307,404 46	$1,207,332 08	110,657 34	105 50	438,735 00	35,360 65	408,000 00
26	Washington	1,291,596 43	.....	127,392 92	57,916 74	19,054 27	$191,709 66	108,161 16	23,636 84	.....	.....	12,077 12	219 51	88,635 00	22,888 91	80,285 31
29	Richmond	1,180,505 61	.....	78,200 00	10,819 93	19,430 67	.....	207,991 15	11,083 55	95,150 29	.....	35,541 83	5,259 72	207,980 00	60,091 29	130,505 09
26	Norfolk.....	654,667 51	500 00	154,825 00	.....	.....	.....	248,385 85	61,335 16	.....	.....	27,900 68	3,891 14	44,850 00	9,920 61	101,375 75
29	Fayetteville	435,027 83	.....	34,650 00	144,231 67	.....	.....	43,868 87	132,347 88	21,087 05	.....	27,998 49	288 54	15,025 00	34,289 00	34,155 51
22	Charleston.....	1,791,605 63	22,265 00	472,445 00	297,660 17	.....	.....	91,661 26	142,272 78	6,909 00	.....	67,727 78	.....	419,190 00	134,051 00	231,682 71
22	Savannah	464,282 38	.....	5,690 00	40,293 35	7,327 66	.....	315,955 89	10,862 21	8,066 37	.....	41,542 82	2,827 35	1,074,890 00	9,940 00	251,186 17
18	Lexington	1,063,456 10	.....	11,273 36	40,106 47	54,964 84	.....	32,112 55	.....	.....	.....	.....	34 06	32,910 00	14,815 00	56,169 37
15	Louisville	1,078,650 56	.....	.....	87,510 55	18,888 33	.....	13,554 48	7,293 18	.....	.....	11,357 87	130 25	56,870 00	10,871 58	190,901 59
19	Chilicothe.....	435,935 86	.....	.....	11,960 00	.....	.....	43,279 63	.....	.....	.....	.....	144 70	212,985 00	21,935 00	57,373 52
19	Cincinnati.....	1,328,207 15	.....	500 00	149,204 65	945,593 06	.....	280 23	102,834 15	7,723 14	.....	.....	13,927 37	.....	.....	46,596 47
7	New Orleans....	2,298,230 58	.....	14,800 00	582,230 30	.....	.....	55,298 64	22,364 71	13.134 27	.....	42,500 00	49 98	178,310 00	119,065 00	710,865 22
23	Pittsburg	680,908 47	.....	.....	21,794 33	81,750 00	2,194 36	7,149 77	.....	.....	.....	14,123 13	1,747 07	50,855 00	8,570 00	40,419 66
		23,844,875 95	76,649 76	5,876,511 79	2,896,058 97	1,284,469 63	193,904 02	14,472,753 13	1,696,688 80	505,391 88	1,207,332 08	1,880,545 79	29,738 66	5,449,915 56	1,195,466 07	5,588,000 24

General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned—Continued. CR.

Date.	Banks.	Capital stock.	Notes issued.	Dividends unclaimed.	Discount, exchange, and interest.	Profit and loss and contingent interest.	Contingent fund.	Due to Bank of United States and offices.	Due to State banks.	Deposits of the Treasurer of the United States.	Deposits of public officers.	Deposits of individuals.
1824.												
July 3	Bank United States	$24,045,919 63	$2,118,049 96	$807,698 15	.....	$231,803 00	$3,737,549 80	$3,000,110 10	$786,486 42	$1,629,285 48	$467,910 65	$2,194,840 57
June 28	Office, Portsmouth	300,000 00	310,555 00	.....	$1,421 85	.....	.....	40,271 56	.....	66,304 00	6,534 81	5,623 44
July 1	Boston	1,500,000 00	443,225 00	2,644 25	6,927 52	.....	.....	97,428 52	39,834 05	628,364 50	425,832 12	252,111 68
1	Providence	400,000 00	294,550 00	142 50	2,718 03	.....	.....	39,167 09	29,161 71	69,811 68	27,541 06	17,139 28
June 28	Hartford	250,000 00	321,912 50	2,232 50	1,379 47	.....	.....	60,293 11	744 32	15,630 37	29,245 63	28,896 76
30	New York	2,500,000 00	721,762 50	2,122 75	18,890 81	.....	.....	216,394 96	302,503 69	2,140,456 69	396,978 05	1,002,141 87
28	Baltimore	.....	937,690 00	2,226 75	11,209 22	.....	.....	4,977,698 36	193,928 24	299,187 54	133,436 64	431,348 24
26	Washington	500,000 00	924,965 00	1,493 50	5,296 02	.....	.....	59,645 37	16,342 20	53,368 42	332,347 44	130,115 22
29	Richmond	1,000,000 00	766,875 00	4,916 22	3,774 89	.....	.....	29,778 42	1,269 61	29,684 78	101,095 29	105,164 92
26	Norfolk	500,000 00	326,665 00	1,442 75	1,322 77	.....	.....	97,662 22	931 00	39,311 01	46,864 27	293,452 68
29	Fayetteville	500,000 00	266,675 00	338 00	5,017 61	.....	.....	74,419 44	.....	49,704 12	22,487 62	4,337 05
22	Charleston	1,500,000 00	1,066,355 00	6,495 50	10,794 11	.....	.....	352,964 26	3,375 44	240,500 97	26,446 36	574,038 69
22	Savannah	1,000,000 00	1,045,505 00	750 00	1,302 85	.....	.....	247 11	2,320 39	127,351 47	17,937 07	37,450 26
18	Lexington	.....	124,365 00	50 00	1,660 43	.....	.....	1,072,563 64	.....	6,699 58	19,922 35	80,580 75
15	Louisville	.....	125,200 00	185 30	1,265 45	.....	.....	1,039,433 07	1,995 63	189,716 88	12,684 75	105,545 31
19	Chilicothe	.....	190,665 00	.....	431 37	.....	.....	352,266 51	4,648 30	182,723 64	21,830 00	31,048 89
19	Cincinnati	.....	4,350 00	.....	12,610 97	83,287 83	.....	2,458,457 59	.....	.....	.....	36,159 83
7	New Orleans	1,000,000 00	1,943,745 00	340 65	4,874 35	.....	.....	127,492 51	16,283 30	165,495 71	116,127 13	662,490 05
23	Pittsburg	.....	153,812 50	.....	1,177 21	1,659 62	.....	687,951 34	.....	12,240 40	1,593 90	51,076 82
		34,995,919 63	12,086,922 46	833,078 82	92,074 73	316,750 45	3,737,549 80	14,789,238 18	1,399,824 30	6,145,837 24	2,206.815 14	6,043,562 31

At Bank United States:	Funded debt of the United States, (various)	$15,872,791 57
	Baring Brothers & Co	496,716 44
	Hope & Co	467 60
	Foreign bills of exchange	30,354 23
	Debt due by the United States	5,267 32
	Mortgages, &c	25,173 57
At Office, Charleston:	Mortgages, &c	108,500 00

RECAPITULATION.

Dr.			Cr.		
Funded debt of United States, (various)..	.....	$15,872,791 57	Capital stock.....	.....	$34,995,919 63
Bills discounted on personal security.....	$23,844,875 95		Notes issued.....	.....	12,086,922 46
funded debt.....	76,649 76		Dividends unclaimed.....	.....	833,078 82
bank stock.....	5,876,511 79		Discount, exchange, and interest.	.....	92,074 73
		29,798,037 50	Profit and loss and contingent interest...	.....	316,750 45
Domestic bills of exchange.....	.....	2,896,058 97	Contingent fund	.....	3,737,549 80
Foreign bills of exchange.....	.....	30,354 23	Due to Bank United States and offices...	$14,789,238 18	
Baring Brothers & Co.....	.....	496,716 44	State banks.....	1,399,824 30	
Hope & Co.....	.....	467 60			16,189,062 48
Real estate.....	.....	1,284,469 63	Deposits, viz:		
Mortgages, &c.....	.....	.....	On account of the Treasurer of the		
Due from Bank United States and offices.	14,472,553 13		United States.....	6,145,837 24	
State banks.....	1,696,688 80		Deduct overdrafts, &c.....	193,904 02	
		16,169,441 93			
Debt of S. Smith and B., G. Williams,				5,951,933 22	
and J. W. McCulloch.....	.....	1,297,332 08	On account of public officers.....	2,206,815 14	
Debt due by United States.....	.....	5,267 32	individuals.....	6,043,562 31	
Deficiencies	.....	505,391 88			14,202,310 67
Banking-houses, bonus, premium on loan,					
&c.....	.....	1,880,545 79			
Expenses.....	.....	29,738 66			
Cash notes Bank United States and offices.	5,449,915 56				
of State banks	1,105,466 07				
Specie.....	5,588,000 24				
		12,143,381 87			
		82,453,669 04			82,453,669 04

Bank of the United States, *July* 13, 1824.

J. ANDREWS, *Assistant Cashier.*

DR. *General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned.*

Date.	Banks.	Bills discounted on personal security.	Bills discounted on funded debt.	Bills discounted on bank stock.	Domestic bills of exchange.	Real estate.	Treasurer United States.	Due from Bank United States and offices.	Due from State banks.	Deficiencies.	Debt of S. Smith and B., G. Williams, and J. W. McCulloch.	Banking-houses, bonds, premium on loan.	Expenses.	Notes of Bank United States and offices.	Notes of State banks.	Specie.
1824.																
July 30	Bank United States....	$2,746,744 13	$500 00	$2,947,330 00	$496,969 94	$4,628 84	.....	$10,924,555 28	$695,265 53	.....	.....	$1,348,461 05	$8,685 22	$1,007,980 56	$269,173 55	$2,143,046 10
19	Office, Portsmouth	408,107 95	2,612 00	7,300 00	4,250 00	942 13	.....	3,707 95	.....	.....	.....	.....	.....	218,135 00	29,132 19	54,594 22
22	Boston	930,272 54	2,750 00	38,200 00	162,556 35	.....	.....	1,421,674 12	108,000 00	.....	.....	55,225 65	.....	265,130 00	15,230 00	505,824 48
22	Providence	385,046 20	.....	8,600 00	166,350 68	.....	.....	37,323 93	8,575 04	.....	.....	.....	425 20	252,475 00	17,253 18	48,826 32
26	Hartford.....	369,477 77	.....	12,450 00	49,251 75	.....	.....	52,542 78	11,744 22	$33,058 90	.....	.....	.....	105,635 00	8,386 00	43,865 66
28	New York.....	3,552,020 18	54,422 76	119,350 00	367,580 22	.....	.....	1,612,647 98	37,379 28	9,997 67	.....	86,148 59	2,164 93	943,153 02	133,000 00	816,246 24
26	Baltimore.....	2,225,508 45	.....	1,691,623 35	127,301 51	131,872 58	.....	72,400 84	64,371 09	307,404 46	$1,207,332 08	110,657 34	1,227 33	427,975 00	58,142 57	505,405 33
24	Washington	1,271,969 66	.....	122,057 24	57,254 34	19,054 27	$53,368 42	213,511 43	21,999 73	.....	.....	12,077 12	1,041 16	139,100 00	21,768 47	69,346 37
20	Richmond	1,177,899 32	.....	84,200 00	26,395 73	19,005 82	.....	150,385 88	69,258 45	95,150 29	.....	35,541 83	6,199 63	272,635 00	44,168 60	130,905 19
17	Norfolk.....	642,208 47	500 00	119,040 00	.....	.....	.....	345,707 71	21,580 42	.....	.....	27,918 96	4,617 06	38,700 00	7,811 00	100,988 00
20	Fayetteville.....	425,936 57	.....	31,950 00	132,847 82	.....	.....	39,060 66	109,847 88	21,087 05	.....	28,498 49	602 77	125,565 00	53,079 00	34,342 38
13	Charleston	1,735,023 59	22,265 00	477,545 00	421,636 34	.....	.....	113,095 00	30,799 01	6,909 00	.....	67,727 78	1,423 49	398,360 00	107,896 25	222,681 05
13	Savannah.....	459,362 74	.....	11,403 00	26,592 37	7,485 02	.....	469,477 02	10,862 21	8,066 37	.....	41,542 82	3,525 17	1,000,515 00	11,170 00	153,063 33
9	Lexington	1,055,185 68	.....	11,273 36	51,950 08	68,495 84	.....	42,709 53	.....	.....	.....	.....	325 28	32,910 00	10,275 00	56,248 67
13	Louisville	1,083,575 56	.....	.....	78,025 28	18,888 33	.....	27,913 74	7,293 18	.....	.....	11,357 87	414 10	56,870 00	11,407 58	184,654 77
17	Chilicothe	425,578 98	.....	.....	12,060 00	.....	.....	45,336 95	.....	.....	.....	.....	169 88	215,655 00	33,948 00	67,760 80
3	Cincinnati	1,323,062 65	.....	500 00	149,204 65	950,331 77	.....	280 23	102,834 15	7,723 14	.....	.....	14,538 90	.....	.....	48,948 29
June 28	New Orleans...	2,209,275 37	.....	14,800 00	637,377 67	.....	.....	160,643 22	64,964 71	13,134 27	.....	42,500 00	143 53	178,310 00	61,425 00	628,661 86
July 21	Pittsburg.....	693,799 31	.....	.....	24,491 15	81,750 00	2,194 36	10,300 99	.....	.....	.....	14,123 13	2,229 02	40,755 00	12,650 00	8,148 65
		23,120,085 12	83,049 76	5,697,621 95	2,992,095 88	1,302,454 60	55,562 78	15,743,275 24	1,364,774 90	502,531 15	1,207,332 08	1,881,780 63	47,732 58	5,719,858 58	905,916 39	5,824,157 66

General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned—Continued. CR.

Date.	Banks.	Capital stock.	Notes issued.	Dividends unclaimed.	Discount, exchange, and interest.	Profit and loss and contingent interest.	Contingent fund.	Due to Bank of United States and offices.	Due to State banks.	Deposits of the Treasurer United States.	Deposits of public officers.	Deposits of individuals.
1824.												
July 30	Bank United States	$24,045,919 63	$2,160,049 96	$79,267 90	$29,811 89	$233,061 96	$3,737,549 80	$3,483,803 10	$1,070,352 43	$1,670,136 90	$258,359 52	$2,063,722 14
19	Office, Portsmouth	300,000 00	310,555 00	330 00	1,044 42			39,481 20		62,875 72	7,356 27	7,138 83
22	Boston	1,500,000 00	441,325 00	22,906 75	12,231 64			237,357 13	156,867 40	558,032 63	216,141 73	360,000 86
22	Providence	400,000 00	294,550 00	2,875 00	4,738 98			20,530 14	14,770 37	142,811 68	12,579 11	32,020 27
26	Hartford	250,000 00	319,692 50	6,887 50	3,612 70			46,575 99	596 79	17,904 09	22,846 42	18,296 09
28	New York	2,500,000 00	777,762 50	19,657 75	35,471 74			429,352 33	681,634 13	1,967,647 95	278,231 77	1,044,952 70
26	Baltimore		936,220 00	11,426 75	18,882 01			5,051,383 69	140,902 85	242,549 15	79,923 13	449,934 35
24	Washington	500,000 00	919,480 00	3,628 50	8,742 53			32,167 28	25,632 71	69,052 69	312,498 73	131,345 77
20	Richmond	1,000,000 00	766,875 00	16,191 22	8,054 96			76,449 64	1,967 05	39,373 72	102,212 00	100,622 15
17	Norfolk	500,000 00	326,060 00	8,337 75	2,499 62			97,030 19	4,609 21	26,037 76	20,959 02	323,538 07
20	Fayetteville	500,000 00	284,905 00	1,010 50	6,896 62			134,626 73		50,144 65	22,004 28	3,259 84
13	Charleston	1,500,000 00	1,063,275 00	6,125 50	20,031 55			356,843 36	3,375 44	193,727 01	44,649 02	525,834 63
13	Savannah	1,000,000 00	1,045,420 00	650 00	1,710 00			247 11	2,320 39	111,570 45	15,311 73	25,835 37
9	Lexington		124,365 00	50 00	10,475 66			1,078,502 29		6,699 58	18,661 13	90,619 78
13	Louisville		125,200 00	185 30	2,480 64			1,037,918 81	2,095 63	188,909 55	12,568 24	111,042 10
17	Chilicothe		190,665 00		1,637 16			346,571 51	2,285 70	212,933 43	19,439 67	26,977 14
3	Cincinnati		4,350 00		14,421 43	83,287 83		2,458,457 59				36,906 93
June 28	New Orleans	1,000,000 00	1,943,745 00	340 65	14,082 98			127,841 82	11,036 90	142,926 29	112,117 25	659,144 74
July 21	Pittsburg		153,597 50		4,121 88	1,659 62		668,373 77		8,029 52	2,514 09	52,145 23
		34,995,919 63	12,188,092 46	179,871 07	200,948 41	318,009 41	3,737,549 80	15,723,513 68	2,118,447 00	5,711,362 77	1,558,373 11	6,063,336 99

At Bank United States:	Funded debt of the United States, (various)	$15,872,791 57
	Baring Brothers & Co	308,544 34
	Hope & Co	467 60
	Foreign bills of exchange	24,844 67
	Debt due by the United States	6,998 07
	Mortgages, &c	25,048 07
At Office, Charleston:	Mortgages, &c	108,500 00

RECAPITULATION.

Dr.			Cr.		
Funded debt United States, (various)		$15,872,791 57	Capital stock		$34,995,919 63
Bills discounted, personal security	$23,120,085 12		Notes issued		12,188,092 46
funded debt	83,049 76		Dividends unclaimed		179,871 07
bank stock	5,697,621 95		Discount, exchange, and interest		200,948 41
		28,900,756 83	Profit and loss and contingent interest		318,009 41
Domestic bills of exchange		2,992,095 88	Contingent fund		3,737,549 80
Foreign bills of exchange		24,844 67	Due to Bank United States and offices	$15,723,513 68	
Baring Brothers & Co.		308,544 34	State banks	2,118,447 00	
Hope & Co.		467 60			17,841,960 68
Real estate		1,302,454 60	Deposits, viz:		
Mortgages, &c		133,548 07	On account of the Treasurer of the United States	5,711,362 77	
Due from Bank United States and offices.	15,743,275 24		Deduct overdrafts	55,562 78	
State banks	1,364,774 90			5,655,799 99	
		17,108,050 14	On account of public officers	1,558,373 11	
Debt of S. Smith and B., and G. Williams & Co.		1,207,332 08	individuals	6,063,336 99	
Debt due by United States		6,998 78			13,277,510 09
Deficiencies		502,531 15			
Banking-houses, bonus, premium, &c		1,881,780 63			
Expenses		47,732 58			
Cash notes Bank United States and offices	5,719,858 58				
of State banks	905,916 39				
Specie	5,824,157 66				
		12,449,932 63			
		82,739,861 55			82,739,861 55

Bank of the United States, *August* 2, 1824.

THOMAS WILSON, *Cashier.*

DR. *General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned.*

Date.	Banks.	Bills discounted on personal security.	Bills discounted on funded debt.	Bills discounted on bank stock.	Domestic bills of exchange.	Real estate.	Treasurer United States.	Due from Bank United States and offices.	Due from State banks.	Deficiencies.	Mortgages.	Banking-houses, bonus, premium on loan, &c.	Expenses.	Notes of Bank United States and offices.	Notes of State banks.	Specie.
1824.																
Aug. 31	Bank United States	$2,653,569 60	$500 00	$2,936,380 00	$547,780 93	$4,778 34	.....	$11,070,293 96	$647,270 11	.....	$25,048 07	$1,350,223 99	$12,440 02	$1,563,380 56	$254,872 84	$1,960,136 94
23	Office, Portsmouth.....	398,635 28	2,412 00	6,300 00	4,250 00	942 13	.....	12,502 67	.....	.....	.....	.....	30 00	213,370 00	36,765 43	54,673 90
26	Boston	884,942 97	2,800 00	38,000 00	160,029 89	.....	.....	1,418,373 00	151,460 27	.....	.....	55,225 65	.....	378,840 00	76,299 00	315,090 25
26	Providence.....	387,257 04	.....	8,600 00	176,348 71	.....	.....	37,116 16	8,198 71	.....	.....	.....	750 90	245,200 00	6,083 29	52,921 80
23	Hartford.....	352,262 25	.....	12,350 00	43,491 64	.....	.....	30,713 73	8,465 83	$33,058 90	.....	.....	.....	156,605 00	2,850 00	42,874 11
25	New York.....	3,472,015 11	5,000 00	187,800 00	224,910 97	.....	.....	1,973,141 87	84,633 14	9,997 67	.....	86,404 50	3,899 96	633,390 00	122,969 00	775,415 50
30	Baltimore.....	2,192,056 19	.....	1,668,283 35	150,331 11	131,872 58	.....	63,511 97	93,117 11	307,404 46	.....	110,657 34	2,205 07	467,935 00	42,598 70	516,405 33
28	Washington	1,258,271 59	.....	127,822 81	40,627 20	19,193 01	$53,368 42	255,462 22	20,339 10	.....	.....	12,496 63	2,068 89	207,420 00	12,088 67	68,340 80
24	Richmond	1,176,566 59	.....	81,200 00	7,536 21	18,644 88	.....	289,151 28	18,835 80	95,150 49	.....	35,548 33	7,203 00	146,200 00	79,915 67	132,181 41
21	Norfolk.....	645,966 45	500 00	121,390 00	.....	.....	.....	409,399 24	18,321 75	.....	.....	27,918 96	5,378 83	17,395 00	5,488 50	94,998 75
24	Fayetteville	452,582 34	.....	31,900 00	88,836 88	.....	.....	84,460 16	136,466 01	21,087 05	.....	28,498 49	1,259 71	101,125 00	15,493 00	34,087 34
17	Charleston.....	1,742,519 34	18,625 00	455,545 00	360,873 92	.....	.....	128,674 80	17,994 71	6,909 00	108,500 00	67,727 78	2,814 06	481,130 00	168,874 00	210,071 88
17	Savannah	456,627 27	.....	11,403 00	26,061 24	7,489 08	.....	432,816 35	10,862 21	8,066 37	.....	41,542 82	4,426 25	1,013,395 00	11,446 00	154,777 01
13	Lexington.....	1,050,875 46	.....	11,270 00	48,273 54	68,536 57	.....	52,093 79	.....	.....	.....	.....	577 44	32,910 00	6,869 00	56,136 24
10	Louisville	1,104,550 18	.....	.....	76,675 98	18,888 33	.....	34,934 11	7,293 18	....	.....	11,357 87	734 02	56,870 00	26,690 58	227,100 63
14	Chilicothe.....	425,724 98	.....	.....	11,960 00	.....	.....	45,495 95	.....	.....	.....	.....	296 87	216,350 00	34,680 00	70,528 82
7	Cincinnati.....	1,318,464 05	.....	500 00	149,204 65	955,573 30	.....	296 85	100,334 15	7,723 14	.....	.....	11,023 50	.....	.....	52,651 04
July 26	New Orleans ..	2,129,247 78	.....	14,800 00	601,802 39	.....	.....	234,019 82	29,987 72	13,134 27	.....	42,500 00	1,399 29	248,585 00	69,455 00	542,850 06
Aug. 25	Pittsburg	684,166 42	.....	.....	26,386 37	81,750 00	2,194 36	11,931 19	.....	.....	.....	14,123 13	2,617 71	79,820 00	13,800 00	26,351 24
		22,786,300 89	29,477 00	5,713,544 16	2,745,381 63	1,307,668 72	55,262 78	16,587,389 12	1,353,579 90	502,531 35	133,548 07	1,884,225 49	59,124 82	6,259,920 56	987,508 68	5,387,593 05

General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned—Continued. CR.

Date.	Banks.	Capital stock.	Notes issued.	Dividends unclaimed.	Discount, exchange, and interest.	Profit and loss and contingent interest.	Contingent fund.	Due to Bank of United States and offices.	Due to State banks.	Deposits of Treasurer United States.	Deposits of public officers.	Deposits of individuals.
1824.												
Aug. 31	Bank United States	$24,045,919 63	$2,171,049 96	$68,736 65	$52,216 00	$223,013 08	$3,733,469 61	$3,917,410 22	$942,285 12	$1,659,541 49	$246,984 84	$2,115,381 50
23	Office, Portsmouth	300,000 00	309,830 00	95 00	3,581 09			37,363 94		64,136 48	4,118 89	10,756 01
26	Boston	1,500,000 00	440,635 00	8,920 75	16,679 17			282,802 96	148,357 34	668,699 49	196,334 98	218,631 34
26	Providence	400,000 00	294,220 00	380 00	7,845 41			31,218 57	11,825 18	126,119 18	11,382 54	39,485 03
23	Hartford	250,000 00	225,277 50	1,547 50	5,660 73			50,006 80	330 98	12,064 09	22,153 45	15,630 41
25	New York	2,500,000 00	767,407 50	11,049 75	51,710 63			506,473 30	207,030 99	2,289,200 48	278,893 49	967,811 58
30	Baltimore		932,065 00	5,629 25	30,504 61			5,212,296 74	73,697 45	223,310 24	83,165 35	395,041 65
28	Washington	500,000 00	901,760 00	2,321 00	14,599 97			56,276 54	22,715 82	169,033 98	307,902 75	102,889 28
24	Richmond	1,000,000 00	762,260 00	6,981 72	17,380 91			41,320 31	5,330 62	45,765 53	101,540 83	107,553 74
21	Norfolk	500,000 00	323,690 00	3,157 75	4,910 55			91,887 03	2,497 89	118,571 03	16,937 10	285,106 13
24	Fayetteville	500,000 00	282,380 00	663 00	10,072 00			142,738 81		30,684 68	22,597 60	6,659 89
17	Charleston	1,500,000 00	1,061,535 00	17,743 00	35,355 46			402,328 74	3,375 44	211,817 49	35,260 50	502,483 86
17	Savannah	1,000,000 00	1,045,330 00	4,622 50	2,139 68			247 11	2,416 39	85,217 20	17,788 33	21,151 39
13	Lexington		124,365 00	140 00	14,050 85			1,078,822 11		5,764 58	18,865 30	85,534 20
10	Louisville		125,200 00	252 80	6,077 61			1,049,122 67	2,095 63	254,766 57	9,770 52	118,079 08
14	Chilicothe		190,665 00		2,949 14			349,390 43	3,779 11	214,325 20	20,478 45	23,449 29
7	Cincinnati		4,300 00		4,800 35	83,283 83		2,465,916 17				38,470 33
July 26	New Orleans	1,000,000 00	1,924,110 00	333 15	32,389 54			198,652 11	5,950 67	170,386 84	81,764 20	514,194 92
Aug. 25	Pittsburg		153,347 50		6,139 27	4,659 62		722,578 88		6,645 48	1,527 11	51,242 46
		34,995,919 63	12,140,427 46	132,573 82	319,062 97	317,956 53	3,733,469 61	16,636,853 44	1,431,688 63	6,356,050 03	1,477,466 23	5,619 552 19

At Bank United States:	Funded debt of the United States, (various)	$15,872,791 57
	Baring Brothers & Co	256,961 08
	Hope & Co	467 60
	Foreign bills of exchange	24,844 67
	Debt due by the United States	5,267 32
At Office, Baltimore:	Debt of S. Smith and B., G. Williams and J. W. McCulloch	637,457 23
	Due by George Williams	269,874 85
	J. W. McCulloch	300,000 00
		1,207,332 07

RECAPITULATION.

Dr.			Cr.		
Funded debt of United States, (various).		$15,872,791 57	Capital stock		$34,995,919 63
Bills discounted, personal security	$22,786,300 89		Notes issued		12,140,427 46
funded debt	29,477 00		Dividends unclaimed		132,573 82
bank stock	5,713,544 16		Discount, exchange, and interest		319,062 97
		28,529,322 05	Profit and loss and contingent interest		317,956 53
Domestic bills of exchange		2,745,381 63	Contingent fund		3,733,469 61
Foreign bills of exchange		24,844 67	Due to Bank of United States and offices.	$16,636,853 44	
Baring Brothers & Co.		256,961 08	State banks	1,431,688 63	
Hope & Co.		467 60			18,068,542 07
Real estate		1,307,668 72	Deposits, viz:		
Mortgages, &c.		133,548 07	On account of the Treasurer of the United States	6,356,050 03	
Due from Bank United States and offices	16,587,389 12		Deduct overdrafts	55,562 78	
State banks	1,353,579 90			6,300,487 25	
		17,940,969 02	On account of public officers	1,477,466 23	
Debt of S. Smith and B.		1,207,332 08	individuals	5,619,552 19	
Debt due by United States		5,267 32			13,397,505 67
Deficiencies		502,531 35			
Banking-houses, bonus, &c.		1,884,225 49			
Expenses		59,124 82			
Cash notes Bank United States and offices.	6,259,920 56				
of State banks	987,508 68				
Specie	5,387,593 05				
		12,635,022 29			
		83,105,457 76			83,105,457 76

Bank of the United States, *September* 4, 1824.

THOMAS WILSON, *Cashier.*

DR. *General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned.*

Date.	Banks.	Bills discounted on personal security.	Bills discounted on funded debt.	Bills discounted on bank stock.	Domestic bills of exchange.	Real estate.	Treasurer United States.	Due from Bank United States and offices.	Due from State banks.	Mortgages.	Deficiencies.	Banking-houses, bonus, premium on loan, &c.	Expenses.	Notes of Bank United States and offices.	Notes of State banks.	Specie.
1824.																
Oct. 4	Bank United States....	$2,530,417 61	.....	$2,940,880 00	$694,954 19	$4,458 84	.....	$11,421,830 30	$786,152 36	$25,048 07	.....	$1,351,331 23	$18,462 53	$1,317,823 06	$315,742 40	$1,931,227 03
Sept. 27	Office, Portsmouth....	402,995 60	$2,212 00	6,800 00	4,500 00	942 13	.....	15,281 61	.....	.....	.....	.....	1,011 71	171,650 00	20,142 96	54,672 78
30	Boston.....	859,238 83	2,200 00	38,000 00	127,263 20	.....	.....	1,370,403 34	124,483 85	.....	.....	56,947 88	3,933 66	406,000 00	32,010 09	829,858 40
30	Providence.....	415,282 69	.....	8,600 00	166,941 44	.....	.....	67,747 36	15,901 96	.....	.....	.....	1,400 20	232,210 00	11,979 75	52,479 97
27	Hartford.....	371,799 49	.....	9,850 00	54,317 12	.....	$34,005 64	785 84	17,705 66	.....	$33,058 90	.....	1,135 40	196,750 00	5,535 00	43,281 33
29	New York.....	3,165,293 78	5,000 00	238,700 00	256,431 99	.....	.....	2,216,393 77	22,681 38	.....	9,997 67	86,404 50	5,516 83	571,675 00	125,000 00	1,114,373 70
27	Baltimore.....	2,222,771 72	.....	1,603,767 51	157,234 99	131,872 58	.....	98,582 22	154,743 03	.....	307,404 46	110,657 34	3,735 61	503,540 00	70,151 66	507,400 00
25	Washington	1,246,560 34	.....	122,822 22	32,705 00	19,118 01	53,368 42	224,888 72	44,487 12	.....	.....	29,399 84	2,988 77	138,140 00	17,349 28	64,744 27
28	Richmond.....	1,094,072 28	.....	83,800 00	57,540 40	33,937 88	.....	224,163 04	28,771 48	.....	95,150 29	35,548 33	8,548 46	153,860 00	127,755 25	132,476 89
25	Norfolk.....	658,828 56	1,500 00	111,390 00	.....	.....	.....	448,899 53	4,369 45	.....	.....	27,972 29	5,999 78	24,865 00	9,255 72	92,947 75
28	Fayetteville.....	458,842 41	.....	30,700 00	61,456 31	.....	.....	44,785 36	150,966 01	.....	21,087 05	28,498 49	1,921 45	124,705 00	29,897 00	33,466 13
21	Charleston	1,682,956 61	18,265 00	450,745 00	368,010 53	.....	.....	165,643 64	43,052 45	108,500 00	6,909 00	67,727 78	4,914 43	472,230 00	137,645 00	211,137 36
21	Savannah.....	462,290 27	.....	5,690 00	9,771 01	7,492 30	.....	451,924 70	10,862 21	.....	8,066 37	41,542 82	5,240 64	1,021,415 00	11,496 00	155,186 77
17	Lexington	1,040,190 79	.....	17,405 00	46,953 15	68,242 26	.....	101,637 82	.....	.....	.....	.....	842 85	32,910 00	4,945 00	44,653 03
16	Louisville	1,101,074 47	.....	.....	85,831 04	18,888 33	.....	38,935 70	7,293 18	.....	.....	11,357 87	1,481 50	72,350 00	14,000 58	209,347 28
25	Chilicothe	419,131 50	.....	.....	11,960 00	.....	.....	46,683 55	.....	.....	.....	.....	1,027 09	218,510 00	38,714 00	95,747 59
18	Cincinnati.....	1,313,198 48	.....	500 00	143,354 65	964,913 30	.....	213 22	100,334 15	.....	7,723 14	.....	12,193 04	.....	.....	56,789 98
6	New Orleans ...	1,975,370 86	.....	13,500 00	532,445 40	.....	.....	312,436 06	56,837 49	.....	13,134 27	42,500 00	3,731 15	189,015 00	115,910 00	610,722 78
29	Pittsburg	686,663 51	.....	.....	33,828 21	81,750 00	4,109 83	4,776 65	.....	.....	.....	14,123 13	3,034 96	73,830 00	18,160 00	21,310 85
		22,106,979 80	29,177 00	5,683,149 73	2,755,498 63	1,331,615 63	91,483 89	17,255,412 43	1,568,641 78	133,548 07	502,531 15	1,904,011 50	87,120 06	5,921,478 06	1,105,607 60	6,252,823 89

General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned—Continued. CR.

Date.	Banks.	Capital stock.	Notes issued.	Dividends unclaimed.	Discount, exchange, and interest.	Profit and loss and contingent interest.	Contingent fund.	Due to Bank of United States and offices.	Due to State banks.	Deposits of the Treasurer of the United States.	Deposits of public officers.	Deposits of individuals.
1824.												
Oct. 4	Bank United States	$24,045,919 63	$2,201,049 96	$59,017 50	$282,120 32	$232,988 08	$3,733,469 61	$3,954,668 02	$850,635 87	$1,388,137 67	$527,086 10	$1,984,310 88
Sept. 27	Office, Portsmouth	300,000 00	308,745 00	57 50	6,245 31	.....	.....	16,591 30	.....	20,367 89	12,401 80	15,799 99
30	Boston	1,500,000 00	558,695 00	5,788 25	19,329 95	.....	.....	344,744 70	101,688 83	637,037 70	463,737 99	210,316 74
30	Providence	400,000 00	292,180 00	362 50	11,741 02	.....	.....	35,732 21	48,266 45	129,277 46	24,324 51	30,659 22
27	Hartford	250,000 00	409,842 50	940 50	8,620 04	.....	.....	59,691 02	2,660 64	.....	26,539 53	9,928 15
29	New York	2,500,000 00	753,307 50	7,663 15	71,930 16	.....	.....	526,796 72	385,964 27	2,336,385 20	349,540 07	885,881 55
27	Baltimore	.....	927,910 00	5,109 25	38,631 05	.....	.....	5,276,555 70	94,271 42	190,768 81	120,013 92	425,933 05
25	Washington	500,000 00	893,325 00	2,358 50	17,996 57	.....	.....	35,151 83	27,532 74	53,368 42	326,535 23	140,303 70
28	Richmond	1,000,000 00	756,810 00	7,010 22	23,040 86	.....	.....	23,876 46	7,245 70	30,828 11	110,651 09	116,161 86
25	Norfolk	500,000 00	319,985 00	2,725 25	6,480 72	.....	.....	113,774 69	8,023 34	134,955 04	29,157 04	270,927 00
28	Fayetteville	500,000 00	277,910 00	556 75	14,281 13	.....	.....	138,202 81	.....	21,751 41	27,395 56	6,147 55
21	Charleston	1,500,000 00	1,058,565 00	13,253 00	46,169 65	.....	.....	376,511 18	3,375 44	283,662 22	33,547 64	422,652 97
21	Savannah	1,000,000 00	1,045,330 00	4,560 00	2,179 88	.....	.....	459 37	2,416 39	92,654 70	22,160 67	21,217 08
17	Lexington	.....	124,365 00	110 00	18,651 64	.....	.....	1,078,449 74	.....	9,622 96	31,663 73	94,916 83
16	Louisville	.....	125,080 00	227 80	8,922 37	.....	.....	1,088,086 28	2,095 63	222,021 31	8,665 39	105,461 17
25	Chilicothe	.....	190,665 00	.....	5,091 86	.....	.....	346,195 20	3,792 58	223,622 49	36,118 76	25,684 84
18	Cincinnati	.....	4,300 00	.....	6,887 36	83,271 85	.....	2,465,914 17	.....	.....	.....	38,846 58
6	New Orleans	1,000,000 00	1,916,245 00	498 15	47,334 90	.....	.....	147,006 66	19,709 84	112,508 68	156,694 74	465,105 04
20	Pittsburg	.....	152,992 50	.....	9,274 52	1,659 62	.....	714,030 71	.....	2,194 36	3,362 30	58,073 13
		34,995,919 63	12,317,302 46	110,238 32	645,429 31	317,919 55	3,733,469 61	16,742,438 77	1,557,679 12	5,889,164 43	2,309,596 07	5,328,330 03

At Bank United States:	Funded debt of the United States, (various)	$15,872,169 38
	Baring Brothers & Co	108,993 72
	Hope & Co	467 60
	Foreign bills of exchange	24,178 00
	Debt due by the United States	5,267 32
At Office, Baltimore:	Debt of S. Smith and B, George Williams, and J. W. McCulloch	637,457 23
	Debt of George Williams	269,874 85
	Debt of J. W. McCulloch	300,000 00
		1,207,332 08

RECAPITULATION.

Dr.			Cr.		
Funded debt of the United States, (various)		$15,872,169 38	Capital stock		$34,995,919 63
Bills discounted on personal security	$22,106,979 80		Notes issued		12,317,302 46
funded debt	29,177 00		Dividends unclaimed		110,238 32
bank stock	5,683,149 73		Discount, exchange, and interest		645,429 31
		27,819,306 53	Profit and loss and contingent interest		317,919 55
Domestic bills of exchange		2,755,498 63	Contingent fund		3,733,469 61
Foreign bills of exchange		24,178 00	Due to Bank United States and offices	$16,742,438 77	
Baring Brothers & Co.		108,993 72	State banks	1,557,679 14	
Hope & Co.		467 60			18,300,117 91
Real estate		1,331,615 63	Deposits, viz:		
Mortgages, &c.		133,548 07	On account of the Treasurer of the United States	5,889,164 43	
Due from Bank of United States and offices	17,255,412 43		Deduct overdrafts, &c.	91,483 89	
State banks	1,568,641 78			5,797,680 54	
		18,824,054 21	On account of public officers	1,309,596 07	
Debt of S. Smith and B., G. Williams, and J. W. McCulloch		1,207,332 08		5,328,330 03	
Debt due by the United States		5,267 32			13,435,606 64
Deficiencies		502,531 15			
Banking-houses, bonus, premium on loan		1,904,011 50			
Expenses		87,120 06			
Cash notes Bank United States and offices	5,921,478 06				
of State banks	1,105,607 60				
Specie	6,252,823 89				
		13,279,909 55			
		83,856,003 43			83,856,003 43

Bank of the United States, *October* 7, 1824.

THOMAS WILSON, *Cashier.*

DR. *General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned.*

Date.	Banks.	Bills discounted on personal security.	Bills discounted on funded debt.	Bills discounted on bank stock.	Domestic bills of exchange.	Real estate.	Treasurer United States.	Due from Bank United States and offices.	Due from State banks.	Mortgages.	Deficiences.	Banking-houses, bonus, premium on loan.	Expenses.	Notes of Bank United States and offices.	Notes of State banks.	Specie.
1824.																
Nov. 1	Bank United States....	$2,354,172 54	.....	$2,946,980 00	$540,873 68	$4,458 84	.....	$11,373,341 68	$674,144 86	$25,048 07	.....	$1,353,505 30	$22,441 62	$1,435,681 38	$795,684 79	$1,606,228 44
Oct. 25	Office, Portsmouth	400,809 56	$2,012 00	6,700 00	10,150 00	942 13	.....	16,447 85	100 00	.....	.....	.....	1,327 89	185,120 00	14,957 20	55,406 55
28	Boston	798,593 22	2,130 00	34,500 00	145,367 20	.....	.....	1,403,891 61	96.103 02	.....	.....	59,890 03	3,933 66	316,080 00	112,425 00	754,013 26
28	Providence	410,600 86	.....	8,600 00	184,012 07	.....	.....	64,937 42	14,116 53	.....	.....	.....	1,788 95	234,340 00	4,907 87	75,170 17
25	Hartford.....	396,057 04	.....	9,000 00	46,418 00	.....	$34,005 64	32,622 85	15,671 63	.....	$33,058 90	.....	1,935 40	148,250 00	4,924 00	42,996 39
27	New York.....	2,972,369 99	5,000 00	437,000 00	325,963 31	.....	.....	2,324,002 41	168,641 26	.....	9,997 67	86,424 30	6,666 44	459,315 00	312,000 00	903,111 78
25	Baltimore.....	2,260,894 95	.....	1,577,852 76	155,644 88	131,872 58	.....	97,923 72	119,461 23	.....	305,804 46	110,657 34	4,910 38	382,085 00	42,564 08	493,000 00
23	Washington	1,244,312 66	.....	124,472 22	26,000 00	19,118 01	53,368 42	186,905 77	40,631 59	.....	.....	29,399 84	4,697 09	191,785 00	18,580 49	62,120 35
26	Richmond	1,068,331 55	.....	83,800 00	28,772 00	33,986 30	.....	179,786 21	20,086 25	.....	95,150 29	35,555 33	9,512 87	254,435 00	119,900 00	132,130 32
23	Norfolk	654,941 33	1,500 00	100,930 00	.....	.....	.....	449,097 56	11,851 35	.....	.....	27,972 29	6,678 45	10,910 00	8,233 76	88,643 00
26	Fayetteville.....	474,071 41	.....	30,700 00	51,470 14	.....	.....	46,829 50	156,255 01	.....	21,087 55	28,498 49	2,017 58	110,340 00	27,973 00	33,211 20
19	Charleston	1,674,795 08	22,265 00	446,145 00	202,349 88	.....	.....	266,628 97	126,052 45	108,500 00	6,909 00	67,727 78	6,448 72	467,980 00	120,655 00	210,988 64
19	Savannah.....	456,428 99	.....	11,403 00	9,245 46	7,506 20	.....	431,553 13	10,826 21	.....	8,066 37	41,542 82	6,045 64	1,033,685 00	11,470 00	155,878 73
15	Lexington	1,044,703 23	.....	.....	42,019 15	69,244 26	.....	104,265 30	.....	7,000 00	.....	.....	1,176 39	32,910 00	5,626 00	31,053 70
12	Louisville	1,105,148 84	.....	.....	87,922 00	18,888 33	.....	22,389 96	7,293 18	.....	.....	11,357 87	1,568 12	72,350 00	21,391 58	232,527 82
16	Chilicothe.....	422,676 50	.....	.....	10,960 00	.....	.....	43,698 93	.....	.....	.....	.....	1,064 59	218,750 00	37,715 00	93,315 61
16	Cincinnati.....	1,312,868 88	.....	500 00	143,354 65	965,154 27	.....	213 22	100,334 15	.....	7,723 14	.....	13,093 67	.....	.....	61,308 14
Sept. 27	New Orleans...	1,941,357 83	.....	13,530 00	454,953 58	.....	.....	186,517 95	104,565 64	.....	13,134 27	42,500 00	3,808 08	440,815 00	72,805 00	611,012 36
Oct. 27	Pittsburg	685,959 91	.....	....	33,390 41	86,000 00	2,194 36	12,180 75	.....	.....	.....	14,123 13	3,453 30	64,845 00	23,455 00	22,276 31
		21,679,094 37	30,907 00	5,832,082 98	2,498,866 41	1,337,170 92	89,568 42	17,243,234 89	1,666,170 36	140,548 07	500,931 65	1,909,154 42	102,568 84	6,059,676 38	1,785,267 77	5,664,392 77

General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned—Continued. CR.

Date.	Banks.	Capital stock.	Notes issued.	Dividends unclaimed.	Discount, exchange, and interest.	Profit and loss and contingent interest.	Contingent fund.	Due to Bank of United States and offices.	Due to State banks.	Baring Brothers & Co.	Deposits of the Treasurer United States.	Deposits of public officers.	Deposits of individuals.
1824.													
Nov. 1	Bank United States	$24,045,919 63	$2,321,049 96	$54,705 60	$316,526 00	$232,968 08	$3,733,469 61	$3,701,763 68	$799,801 85	$55,983 24	$1,545,881 17	$223,067 95	$2,003,486 73
Oct. 25	Office, Portsmouth	300,000 00	308,165 00	35 00	8,138 19			42,703 80			17,898 38	6,090 40	10,942 41
28	Boston	1,500,000 00	556,365 00	3,615 75	24,551 20			335,799 94	102,479 36		801,742 60	235,504 12	196,869 03
28	Providence	400,000 00	292,180 00	297 50	14,286 56			36,734 11	14,579 32		183,736 53	22,247 21	34,410 64
25	Hartford	250,000 00	409,092 50	910 50	10,484 84			59,103 41	1,785 26			22,036 83	11,526 51
27	New York	2,500,000 00	817,997 50	5,722 25	88,804 88			581,544 61	142,392 51		2,568,699 26	347,746 26	957,584 89
25	Baltimore		915,050 00	3,899 25	47,363 30			5,208,477 54	41,831 88		180,753 31	78,029 92	414,593 26
23	Washington	500,000 00	892,315 00	1,981 00	23,618 75			55,824 37	35,538 80		53,368 42	267,102 01	171,643 09
26	Richmond	1,000,000 00	754,450 00	5,728 22	26,565 26			7,407 21	10,465 37		31,445 44	102,603 64	122,780 98
23	Norfolk	500,000 00	318,805 00	2,117 75	8,451 25			144,874 47	8,673 74		108,709 66	10,335 39	258,790 48
26	Payetteville	500,000 00	274,260 00	506 75	17,419 89			133,506 26			26,840 18	23,354 09	6,566 71
								355,656 67					
19	Charleston	1,500,000 00	1,055,375 00	12,555 50	55,156 25			459 37	1,986 44		294,954 70	44,043 04	405,717 92
19	Savannah	1,000,000 00	1,045,030 00	4,180 00	2,403 79			1,071,529 41	2,416 39		88,718 36	19,404 93	21,074 71
15	Lexington		124,335 00	110 00	24,033 98			1,042.944 20			9,622 96	20,786 27	87,580 41
12	Louisville		124,830 00	200 30	12,110 42			437,531 18	2,095 63		270,522 20	8,497 35	119,637 60
16	Chilicothe		190,665 00		5,991 17			2,468,346 61	3,777 58		132,410 47	29,142 62	28,662 61
16	Cincinnati		3,740 00		9,229 65	83,271 85							39,962 01
Sept. 27	New Orleans	1,000,000 00	1,916,245 00	398 15	52,375 91			182,182 90	22,438 80		89,875 87	144,350 00	477,103 08
Oct. 27	Pittsburg		152,992 50		11,000 98	1,659 62		694,629 33			27,954 71	2,420 34	57,220 69
		34,995,919 63	12,472,942 46	96,963 52	758,519 27	517,919 55	3,733,469 61	16,651,019 07	1,190,292 93	55,983 24	6,433,134 22	1,606,762 37	5,426,153 76

At Bank United States:	Funded debt of the United States, (various)	$15,872,169 38
	Hope & Co.	467 60
	Foreign bills of exchange	24,178 00
	Debt due by the United States	5,267 32
At Office, Baltimore:	Debt of S. Smith and B., George Williams, and J. W. McCulloch	637,457 23
	Debt of George Williams	269,874 85
	Debt of J. W. McCulloch	300,000 00
		1,207,332 08

RECAPITULATION.

Dr.			Cr.		
Funded debt of United States, (various)..	.....	$15,872,169 38	Capital stock.....	.....	$34,995,919 63
Bills discounted on personal security.....	$21,679,094 37		Notes issued.....	.....	12,472,942 46
funded debt.....	30,907 00		Dividends unclaimed.....	.....	96,963 52
bank stock.....	5,832,082 98		Discount, exchange, and interest.....	.....	758,519 27
		27,542,084 35	Profit and loss and contingent interest...	.....	317,919 55
Domestic bills of exchange.....	.....	2,498,866 41	Contingent fund.....	.....	3,733,469 61
Foreign bills of exchange.....	.....	24,178 00	Due to Bank United States and offices..	$16,561,019 07	
Hope & Co.....	.....	467 60	State banks.....	1,190,262 93	
Real estate.....	.....	1,337,170 92			17,751,282 00
Mortgages, &c.....	.....	140,548 07	Baring Brothers & Co..	.....	55,983 24
Due from Bank United States and offices.	17,243,234 89		Deposits, viz:		
State banks.....	1,666,170 36		On account of the Treasurer of the		
		18,909,405 25	United States.....	6,433,134 22	
Debt of S. Smith and B., G. Williams,			Deduct overdrafts, &c.....	89,568 42	
and J. W. McCulloch.....	.....	1,207,332 08		6,343,565 80	
Debt due by United States.....	.....	5,267 32	On account of public officers.....	1,106,762 37	
Deficiencies	.....	500,931 65	individuals	5,426,153 76	
Banking-houses, bonus, premium on loan,					13,376,481 93
&c.....	.....	1,909,154 42			
Expenses.....	.....	102,568 84			
Cash notes Bank United States and offices.	6,059,676 38				
of State banks.....	1,785,267 77				
Specie.....	5,664,392 77				
		13,509,336 92			
		83,559,481 21			83,559,481 21

Bank of the United States, *November* 4, 1824.

THOMAS WILSON, *Cashier.*

DR. *General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned.*

Date.		Bills discounted on personal security.	Bills discounted on funded debt.	Bills discounted on bank stock.	Domestic bills of exchange.	Real estate.	Treasurer United States.	Due from Bank of United States and offices.	Due from State banks.	Deficiencies.	Mortgages.	Banking-houses, bonus, premium on loan, &c.	Expenses.	Notes of Bank of United States and offices.	Notes of State banks.	Specie.
1824.																
Dec. 2	Bank United States....	$2,298,266 30	.....	$2,946,980 00	$484,217 59	$4,462 99	.....	$11,780,348 91	$1,145,527 78	.....	$33,096 61	$1,353,505 30	$26,432 23	$1,514,963 06	$356,148 56	$1,646,023 51
Nov. 22	Office, Portsmouth.....	398,949 33	$2,012 00	6,700 00	10,150 00	942 13	.....	15,227 23	.....	.....	.....	.....	1,423 65	202,040 00	23,047 61	55,372 90
25	Boston	918,577 48	61,280 00	82,900 00	154,805 77	.....	.....	1,921,369 91	80,154 62	.....	.....	59,890 03	4,404 79	476,540 00	31,421 00	866,562 54
25	Providence.....	388,346 44	.....	8,600 00	182,600 97	.....	.....	71,764 62	15,916 07	.....	.....	.....	2,162 01	245,110 00	3,103 00	90,733 53
22	Hartford.....	428,409 29	.....	9,000 00	61,500 94	.....	$33,603 25	16,067 49	13,014 41	$33,058 90	.....	.....	1,935 40	129,700 00	9,408 00	42,655 34
24	New York.....	3,355,347 40	3,000 00	362,700 00	365,569 32	.....	.....	1,495,895 24	272,461 68	9,997 67	.....	86,424 30	10,346 76	585,895 00	486,000 00	1,091,982 30
29	Baltimore.....	2,223,272 27	.....	1,627,352 76	135,140 37	131,872 58	.....	94,687 39	149,704 83	305,804 46	.....	110,657 34	7,021 42	400,565 00	79,606 52	545,000 00
20	Washington	1,241,257 78	.....	119,272 22	32,212 00	19,118 89	53,368 42	101,058 06	31,547 96	.....	.....	29,399 84	5,527 06	233,010 00	24,124 50	58,192 61
23	Richmond	1,108,776 66	.....	44,700 00	67,455 00	33,764 16	.....	191,235 54	55,756 67	95,150 29	.....	35,555 33	10,600 08	265,655 00	12,500 41	133,584 23
20	Norfolk.....	655,859 38	500 00	101,230 00	.....	.....	.....	330,131 57	35,962 28	.....	.....	27,972 29	7,291 97	120,860 00	9,671 19	90,998 75
23	Fayetteville.....	475,445 07	.....	30,700 00	74,517 91	.....	.....	38,372 91	182,215 88	21,087 05	.....	28,498 49	2,721 03	79,415 00	26,887 00	33,846 76
23	Charleston.....	1,669,624 13	20,265 00	441,645 00	91,966 20	.....	.....	289,325 86	120,052 45	6,909 00	108,500 00	67,727 78	7,816 72	447,900 00	158,087 00	260,220 81
23	Savannah	452,996 62	.....	5,690 00	6,300 00	7,565 56	.....	374,815 50	10,862 21	8,066 37	.....	41,542 82	6,843 21	1,061,805 00	11,411 00	157,143 11
12	Lexington.....	1,041,849 49	.....	.....	42,724 55	69,252 54	.....	2,633 75	.....	.....	7,000 00	.....	1,487 08	32,910 00	10,724 00	66,940 63
9	Louisville	1,074,206 05	.....	.....	88,995 74	34,323 33	.....	22,812 18	7,293 18	.....	.....	11,357 87	2,632 68	75,955 00	19,942 55	262,899 12
20	Chilicothe.....	428,413 50	.....	.....	10,960 00	.....	.....	43,211 27	118 12	.....	.....	.....	1,663 49	219,410 00	28,409 00	103,103 85
13	Cincinnati.....	1,304,459 18	.....	500 00	143,354 65	967,781 77	.....	2,792 38	100,334 15	7,723 14	.....	.....	13,767 93	.....	.....	66,287 95
1	New Orleans....	2,001,542 11	.....	8,000 00	389,428 23	.....	.....	272,969 68	45,050 19	13,134 27	.....	42,500 00	5,721 34	764,075 00	46,585 00	765,768 87
24	Pittsburg	688,098 48	.....	.....	37,080 09	86,000 00	2,194 36	14,132 46	.....	.....	.....	14,123 13	3,866 44	54,980 00	21,756 00	42,085 28
		22,153,696 96	87,057 00	5,795,969 98	2,378,980 33	1,355,083 95	89,166 03	17,078,851 95	2,965,972 48	500,931 15	138,596 61	1,909,154 52	123,665 29	6,910,788 06	1,358,832 37	6,378,402 09

General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned—Continued. CR.

Date.	Banks.	Capital stock.	Notes issued.	Dividends unclaimed.	Discount, exchange, and interest.	Profit and loss and contingent interest.	Contingent fund.	Due to Bank of United States and offices.	Due to State banks.	Baring Brothers & Co.	Deposits of the Treasurer United States.	Deposits of public officers.	Deposits of individuals.	Special deposit of Treasury drafts.
1824.														
Dec. 2	Bank United States	$24,045,919 63	$2,335,049 96	$25,249 55	$488,312 20	$235,715 82	$3,733,439 61	$3,221,000 17	$270,187 37	$1,581,762 35	$1,614,295 03	$196,590 30	$734,503 05	
Nov. 22	Office, Portsmouth	300,000 00	307,775 00		9,699 80			65,799 56			14,398 43	9,307 15	8,884 91	
25	Boston	1,500,000 00	585,350 00	3,600 75	31,397 70			410,258 29	136,825 49		1,069,046 25	198,185 42	158,243 24	$565,000 00
25	Providence	400,000 00	291,995 00	272 50	17,003 42			43,641 18	16,564 23		186,979 56	17,192 19	34,688 56	
22	Hartford	250,000 00	405,107 50	910 50	13,117 82			65,284 81				21,771 90	22,160 49	
24	New York	2,500,000 00	813,212 50	4,504 75	114,586 27			575,103 13	63,405 50		2,941,188 96	277,505 79	836,112 77	
20	Baltimore		906,820 00	3,329 25	62,553 95			5,314,342 69	34,790 41		231,890 00	67,124 65	397,166 07	
20	Washington	500,000 00	877,175 00	1,676 00	27,957 53			60,088 32	34,064 34		53,368 42	249,705 20	144,054 53	
23	Richmond	1,000,000 00	750,810 00	4,993 22	30,898 66			25,572 41	10,392 89		30,979 49	91,540 07	109,546 63	
20	Norfolk	500,000 00	418,675 00	2,002 75	9,723 00			93,602 76	16,071 63		7,340 90	60,101 38	272,960 01	
23	Fayetteville	500,000 00	271,915 00	306 75	20,820 73			129,266 08			32,992 54	22,807 86	14,598 14	
23	Charleston	1,500,000 00	1,048,785 00	11,848 00	66,150 28			483,230 48	286 44		149,500 58	40,254 77	389,984 40	
23	Savannah	1,000,000 00	1,045,030 00	930 00	3,902 30			459 37	2,416 39		26,978 21	20,168 87	45,156 26	
12	Lexington		124,335 00	102 50	28,295 30			1,011,968 27			9,622 96	18,033 92	83,164 09	
9	Louisville		124,830 00	200 30	14,906 75			1,149,355 64	1,338 63		190,732 93	10,929 80	108,123 68	
20	Chilicothe		190,665 00		7,475 86			433,955 37	2,784 65		148,679 61	26,647 65	25,081 09	
13	Cincinnati		3,740 00		12,032 00	83,246 80		2,467,891 61					40,090 74	
1	New Orleans	1,000,000 00	2,154,390 00	399 75	61,085 18			302,691 75	37,177 41		73,467 83	140,208 22	585,354 55	
24	Pittsburg		152,582 50		16,954 92	1,659 62		702,295 71			26,521 46	3,013 31	61,288 72	
		34,995,919 63	12,808,242 46	60,326 57	1,036,873 67	320,622 24	3,733,469 61	16,555,807 60	626,305 38	1,581,762 35	6,807,983 16	1,471,088 45	5,071,162 03	565,000 00

At Bank United States:

Funded debt of the United States, (various)	$15,872,169 38
Hope & Co	467 60
Foreign bills of exchange	24,178 00
Debt due by the United States	5,267 32

At Office, Baltimore:

Debt of S. Smith and B., G. Williams, and J. W. McCulloch	637,457 23
Due by George Williams	269,874 85
Due by J. W. McCulloch	300,000 00
	1,207,332 08

RECAPITULATION.

Dr.			Cr.		
Funded debt United States, (various)		$15,872,169 30	Capital stock		$34,995,919 63
Bills discounted on personal security	$22,153,696 96		Notes issued		12,808,242 46
funded debt	87,057 00		Dividends unclaimed		60,326 57
bank stock	5,795,969 98		Discount, exchange, and interest		1,036,873 67
		28,036,723 94	Profit and loss and contingent interest		320,622 24
Domestic bills of exchange		2,378,980 33	Contingent fund		3,733,469 61
Foreign bills of exchange		24,178 00	Due to Bank United States and offices	$16,555,807 60	
Hope & Co		467 60	State banks	626,305 38	
Real estate		1,355,083 95			17,182,112 98
Mortgages, &c		138,596 61	Baring Brothers & Co		1,581,762 35
Due from Bank United States and offices.	17,078,851 95		Deposits, viz:		
State banks	2,265,972 48		On account of Treasurer United States	6,807,983 16	
		19,344,824 43	Deduct overdrafts	89,166 03	
Debt of S. Smith and B		1,207,332 08			
Debt due by United States		5,267 32		6,718,817 13	
Deficiencies		500,931 15	On account of public officers	1,471,088 45	
Banking-houses, bonus, &c		1,909,154 52	individuals	5,071,162 03	
Expenses		193,665 29			13,261,067 61
Cash notes Bank United States and offices.	6,910,788 06		Special deposit of Treasurer's drafts		565,000 00
State banks	1,358,832 37				
Specie	6,378,402 09				
		14,648,022 52			
		85,545,397 12			85,545,397 12

THOMAS WILSON, *Cashier.*

Bank of the United States, *December* 6, 1824.

DR. *General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned.*

Date.	Banks.	Bills discounted on personal security.	Bills discounted on funded debt.	Bills discounted on bank stock.	Domestic bills of exchange.	Real estate.	Treasurer United States.	Due from Bank United States and offices.	Due from State banks.	Deficiencies.	Mortgages.	Banking-houses, bonus, premium on loan, &c.	Expenses.	Notes of Bank of United States and offices.	Notes of State banks.	Specie.
1825.																
Jan. 3	Bank United States.....	$2,260,517 02	$52,300 00	$2,930,180 00	$537,365 31	$4,472 09	.....	$12,522,084 69	$1,370,140 55	.....	$19,591 85	$1,293,548 42	$982 21	$1,429,343 06	$218,804 28	$849,074 73
1824.																
Dec. 27	Office, Portsmouth.....	400,649 76	400 00	6,700 00	10,150 00	942 13	.....	5,159 26	2,500 00	.....	.....	.....	.....	129,815 00	27,832 38	55,242 95
30	Boston	1,544,945 87	40,080 00	87,600 00	198,125 55	.....	.....	1,731,032 40	243,861 73	.....	.....	61,760 72	.....	442,250 00	111,918 00	772,589 39
30	Providence.....	372,182 64	.....	8,600 00	188,723 81	.....	.....	58,605 21	8,627 08	.....	.....	.....	.....	244,665 00	7,388 25	99,627 64
27	Hartford.....	439,057 96	.....	8,700 00	90,025 98	.....	$33,432 45	346 75	13,385 35	$33,058 90	.....	.....	.....	150,495 00	13,050 00	43,389 42
29	New York.....	3,565,056 98	141,279 86	232,000 00	444,939 67	.....	.....	957,501 97	199,303 61	9,997 67	.....	86,424 30	395 30	497,315 00	212,800 00	1,416,488 76
27	Baltimore.....	2,309,027 24	.....	1,613,077 76	124,313 10	131,872 58	.....	254,323 02	107,449 07	305,804 46	.....	110,657 34	198 09	329,190 00	48,667 32	613,000 00
24	Washington	1,246,399 38	.....	117,987 22	51,658 26	19,381 58	53,368 42	149,798 22	48,103 11	.....	.....	29,399 84	343 35	249,715 00	13,734 80	78,518 07
28	Richmond	1,123,884 31	.....	44,700 00	50,982 96	33,824 16	.....	202,261 88	15,359 06	95,150 29	.....	35,555 33	5,265 55	206,885 00	72,782 95	133,745 87
24	Norfolk.....	648,128 83	5,500 00	101,330 00	.....	.....	.....	357,999 01	54,136 67	.....	.....	29,639 69	3,997 48	108,275 00	7,939 34	94,968 87
28	Fayetteville	466,149 39	.....	32,500 00	85,053 13	.....	.....	14,712 22	164,299 26	21,087 05	.....	28,498 49	36 40	99,920 00	30,415 00	33,196 42
21	Charleston.....	1,729,583 92	19,265 00	456,495 00	172,808 62	.....	.....	115,721 15	198,591 32	6,909 00	108,500 00	67,727 78	.....	596,810 00	130,714 00	316,340 94
21	Savannah	448,125 21	.....	6,590 00	6,070 00	7,565 56	.....	364,834 78	10,362 21	8,066 37	.....	41,586 07	2,899 73	1,049,010 00	14,050 00	163,495 11
17	Lexington	1,036,773 38	.....	.....	39,805 55	69,260 29	.....	7,782 56	.....	.....	7,000 00	.....	.....	32,910 00	18,844 00	65,041 96
14	Louisville	1,075,308 98	.....	.....	74,834 82	35,058 78	.....	26,546 66	7,293 18	.....	.....	11,514 86	71 70	75,955 00	21,390 19	70,364 87
24	Chilicothe.....	430,182 00	.....	.....	10,960 00	.....	.....	46,002 65	.....	.....	.....	.....	52 35	219,130 00	35,574 00	46,858 28
18	Cincinnati.....	1,302,801 94	.....	500 00	143,354 65	971,981 77	.....	2,792 38	100,334 15	7,723 14	.....	.....	9,132 80	.....	.....	15,374 68
Nov. 29	New Orleans....	2,073,277 80	.....	8,500 00	453,772 42	.....	.....	52,931 32	95,675 43	13,134 27	.....	42,500 00	11,901 76	1,252,890 00	56,530 00	837,456 31
Dec. 29	Pittsburg	698,489 32	.....	.....	44,847 39	85,700 00	2,194 36	9,819 69	.....	.....	.....	14,123 13	1,617 92	78,470 00	13,790 60	42,177 94
		23,170,541 93	258,824 86	565,459 98	2,727,791 22	1,360,058 94	88,995 23	16,880,255 82	2,639,921 78	500,931 15	135,091 85	1,852,935 97	36,894 64	7,193,043 06	1,056,224 51	*6,746,952 21

*In addition to this sum of specie on hand	$6,746,952 21
There is in transitu from the western offices	300,000 00
Making a total of	7,046,952 21

General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned—Continued. CR.

Date.	Banks.	Capital stock.	Notes issued.	Dividends unclaimed.	Discount, exchange, and interest.	Profit and loss and contingent interest.	Contingent fund.	Due to Bank of United States and offices.	Due to State banks.	Baring Brothers & Co.	Seven per cent. stock.	Six per cent. stock exchanged.	Deposits of Treasurer United States.	Special deposits of Treasury drafts.	Deposits of public officers.	Deposits of individuals.
1825.																
Jan. 3	Bank United States....	$24,045,919 63	$2,391,049 96	$809,941 20	$75 33	$622,023 06	$3,750,947 67	$4,694,857 93	$81,232 56	$2,407,282 90	$865,879 35	$786,336 41	$34,159 23	.....	$572,391 58	$1,877,780 10
1824.																
Dec. 27	Office, Portsmouth	300,000 00	237,030 00	.....	2,034 93	.....	.....	72,474 97	.....	.....	.....	.....	6,013 71	.....	14,752 49	7,085 38
30	Boston	1,500,000 00	582,070 00	2,863 25	6,652 65	.....	.....	901,229 50	236,636 43	.....	.....	.....	1,029,944 42	$565,000 00	286,662 79	123,104 62
30	Providence	400,000 00	291,570 00	215 00	2,227 22	.....	.....	41,580 11	25,371 24	.....	.....	.....	165,823 40	.....	19,682 53	41,950 13
27	Hartford.....	250,000 00	402,107 50	980 50	1,729 13	.....	.....	126,832 67	5,836 79	.....	.....	.....	.....	.....	20,705 87	16,749 35
29	New York.....	2,500,000 00	832,452 50	3,569 75	13,171 52	.....	.....	888,444 85	34,520 62	.....	.....	.....	2,469,670 47	.....	359,708 31	661,965 10
27	Baltimore.....	.....	903,350 00	2,941 75	10,294 91	.....	.....	5,358,126 80	49,370 37	.....	.....	.....	381,872 52	.....	63,182 20	405,773 51
24	Washington	500,000 00	870,070 00	1,601 00	5,336 67	.....	.....	72,189 98	21,337 38	.....	.....	.....	98,082 10	.....	323,291 72	166,498 40
28	Richmond	1,000,000 00	748,640 00	4,854 47	6,501 08	.....	.....	7,513 50	11,695 46	.....	.....	.....	37,435 31	.....	89,136 04	114,621 50
24	Norfolk.....	500,000 00	415,585 00	1,905 25	1,234 10	.....	.....	92,041 77	16,751 56	.....	.....	.....	56,310 18	.....	51,140 03	276,947 00
28	Fayetteville.....	500,000 00	266,070 00	89 25	2,716 67	.....	.....	129,521 68	.....	.....	.....	.....	50,591 48	.....	21,931 98	4,946 30
21	Charleston	1,500,000 00	1,061,785 00	8,883 00	7,440 06	.....	.....	576,050 01	.....	.....	.....	.....	208,226 16	.....	39,887 23	517,195 27
21	Savannah.....	1,000,000 00	1,044,690 00	1,173 55	2,439 17	.....	.....	459 37	1,266 57	.....	.....	.....	14,808 44	.....	18,421 84	39,896 10
17	Lexington	.....	124,215 00	102 50	1,081 91	.....	.....	1,048,390 84	.....	.....	.....	.....	6,947 54	.....	15,123 89	81,556 56
14	Louisville	.....	124,770 00	200 30	1,449 45	.....	.....	1,120,871 04	312 72	.....	.....	.....	6,453 55	.....	45,000 76	99,281 22
24	Chilicothe	.....	190,665 00	.....	732 16	.....	.....	512,360 15	2,795 78	.....	.....	.....	33,467 24	.....	25,516 75	23,222 20
18	Cincinnati	.....	3,680 00	.....	763 01	86,075 94	.....	2,422,605 75	.....	.....	.....	.....	.....	.....	.....	40,870 81
Nov. 29	New Orleans...	1,000,000 00	2,592,960 00	379 75	78,344 45	.....	.....	213,810 54	22,699 22	.....	.....	.....	97,613 16	.....	121,381 74	771,380 45
Dec. 29	Pittsburg.....	.....	152,082 50	.....	1,973 66	1,659 62	.....	749,313 33	.....	.....	.....	.....	21,756 89	.....	4,346 37	60,097 38
		34,995,919 63	13,234,842 46	839,700 52	146,198 08	709,758 62	3,750 947 67	19,022,674 79	509,826 70	2,407,282 90	865,879 35	786,336 41	4,699,175 80	565,000 00	2,092,263 62	5,330,921 38

At Bank United States:	Funded debt of the United States, (various)		$18,422,027 38
	Foreign bills of exchange		24,178 00
	Debt due by the United States		5,267 32
At Office, Baltimore:	Debt of S. Smith and B., G. Williams, and J. W. McCulloch		637,457 23
	Debt of George Williams		269,874 85
	Debt of J. W. McCulloch		300,000 00
			1,207,332 08

RECAPITULATION.

Dr.			Cr.		
Funded debt United States, (various)		$18,422,027 38	Capital stock		$34,995,919 63
Bills discounted on personal security	$23,170,541 93		Notes issued		13,234,842 46
funded debt	258,824 86		Dividends unclaimed		839,700 52
bank stock	5,655,459 98		Discount, exchange, and interest		146,198 08
		29,084,826 77	Profit and loss and contingent interest		709,758 62
Domestic bills of exchange		2,727,791 22	Contingent fund		3,750,947 67
Foreign bills of exchange		24,178 00	Due to Bank United States and offices	$19,028,674 79	
Real estate		1,360,058 94	State banks	509,826 70	
Mortgages, &c		135,091 85			19,538,501 49
Due from Bank United States and offices	16,880,255 82		Seven per cent. stock		865,879 35
State banks	2,639,921 78		Six per cent. stock exchanged		786,336 41
		19,520,177 60	Baring Brothers & Co		2,407,282 90
Debt of S. Smith and B., and G. Williams & Co		1,207,332 08	Deposits, viz:		
Debt due by United States		5,267 22	On account of the Treasurer of the United States	4,699,175 80	
Deficiencies		500,931 15	Deduct overdrafts, &c	88,995 23	
Banking-houses, bonus, premium, &c		1,852,935 97		4,610,880 57	
Expenses		36,894 64	On account of public officers	2,092,263 62	
Cash notes Bank United States and offices	7,193,043 06		individuals	5,330,921 38	
of State banks	1,056,224 51				12,033,365 57
Specie	6,746,952 21		Special deposit of Treasury drafts		565,000 00
		14,996,219 78			
		89,873,732 70			89,873,732 70

Bank of the United States, *January* 6, 1824.

THOMAS WILSON, *Cashier.*

18TH CONGRESS.] No. 723. [2D SESSION.

UNCLAIMED DIVIDENDS ON PUBLIC STOCK SINCE THE ESTABLISHMENT OF THE GOVERNMENT.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES JANUARY 25, 1825.

TREASURY DEPARTMENT, *January* 20, 1825.

SIR: In obedience to a resolution of the House of Representatives of the 16th of December last, directing the Secretary of the Treasury to lay before the House a statement of the unclaimed dividends on the public stock since the establishment of the present Government, I have the honor to submit a statement containing the information required.

I have the honor to be your obedient servant,

WM. H. CRAWFORD.

Hon. H. CLAY, *Speaker of the House of Representatives.*

TREASURY DEPARTMENT, *Register's Office, January* 19, 1825.

SIR: I have the honor to transmit "an account of the dividends on the public stock, since the establishment of the present Government," which remained "unclaimed" on the 1st January, 1825.

Most respectfully, your obedient, humble servant,

JOSEPH NOURSE, *Register.*

Hon. WILLIAM H. CRAWFORD, *Secretary of the Treasury.*

An account of the dividends on the public stock, since the establishment of the present Government, which remained "unclaimed" on the 1st of January, 1825.

January 1, 1825. Amount of dividends payable at the Treasury, of those which had accrued at the several Loan Offices, and which, not having been applied for within nine months after they became payable, were returned as unclaimed.....	$226,845 89
	226,845 89
January 1, 1825. Cash in the hands of the Cashier of the Branch Bank at Washington, for payment of dividends returned unclaimed from the several Loan Offices.....	26,823 01
Amount of unclaimed Loan Office dividends, being so much retained *in* and *payable at the Treasury on application of the stockholders*	200,022 88
	226,845 89

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, January* 19, 1825.

18TH CONGRESS.] No. 724. [2D SESSION.

SMUGGLING ON THE NORTHWESTERN FRONTIER.

COMMUNICATED TO THE SENATE JANUARY 28, 1825.

TREASURY DEPARTMENT, *January* 20, 1825.

SIR: In reply to your letter, enclosing a resolution of the Senate directing the Committee on Finance to inquire what measures are necessary to prevent smuggling on the northwestern frontier of the United States, I have the honor to enclose a report from the First Comptroller of the Treasury containing the correspondence of that officer with certain Collectors on that frontier.

The seizures made in those districts are generally of small value, and frequently do not more than pay the costs of prosecution; so that the officers of the customs are usually not benefitted by them. I enclose a letter from the Collector of Oswegatchie, which affords an illustration of this opinion, and also the draught of a bill which was prepared by that officer with a view to a remedy. I do not know that any better remedy can be suggested.

I have the honor to be, with great respect, sir, your obedient servant,

WM. H. CRAWFORD.

Hon. SAMUEL SMITH, *Chairman of the Committee on Finance, Senate.*

TREASURY DEPARTMENT, *Comptroller's Office, January* 5, 1825.

SIR: In compliance with your directions in relation to the enclosed resolution of the Senate of the United States, which instructs the Committee on Finance to inquire into the expediency of providing for the more effectual protection of the revenue on the frontiers of the United States, I have the honor to transmit herewith copies of the correspondence of this Department on the subject of seizures and violation of the revenue laws in some of the frontier districts of the United States.

With great respect, I have the honor to be your obedient servant,

JOS. ANDERSON, *Comptroller.*

Hon. WM. H. CRAWFORD, *Secretary of the Treasury.*

DISTRICT OF OSWEGATCHIE, *Ogdensburg, January* 10, 1823.

SIR: I have thought it to be a duty which I owed as well to the Government as to myself to inform you of what has transpired during the last year in relation to forfeitures of goods imported into this district in violation of the laws, and respectfully to submit to the consideration of the Department whether the law has been properly regarded by its officers; if so, to suggest some amendments which I cannot but think would, in their operation, essentially aid the revenue and promote the ends of justice.

During the period above mentioned six or seven separate seizures were made by myself and the other officers of the district, which, on being reported, from time to time, to the District Attorney, were all included in five separate libels. No claim was interposed in any of the cases, and condemnation ensued of course. On a sale by the Marshal, at public auction, of the articles so seized, the aggregate avails were found to be $319 04. On calling, not long since, upon the District Clerk to receive the moiety which, by the act of March 3, 1815, the Collector is entitled to receive to his own use, and to the use of the Inspectors and informers, I was informed the amount of sales did not equal the costs of prosecution in the several cases, and that the deficiency, which would probably be about forty dollars, would be charged to my account, the costs in each case being about *ninety* dollars.

The first question which presents itself seems to be, whether, by the provisions of the 5th section of the aforesaid act, the moiety vests in the Collector upon the seizure of the goods, and if it does, whether he can be divested thereof for the purpose of paying the costs of prosecution; and, also, whether he can be made liable for costs not met by the amount of sales? I have the honor to request an opinion on this subject, rendered the more interesting to me as I have advanced to indigent informers a considerable portion of their share, which I have been compelled to lose. I beg, sir, to state that, in my opinion, the law in relation to seizures of small amount is extremely defective, and the proceedings unnecessarily tedious and expensive; and that, as I perceive that a bill is before Congress in which proper provisions might, probably, be inserted with convenience, I hope I shall be pardoned for the liberty that I have taken of enclosing herewith my hasty ideas in the form of a sketch of a bill.

It appears to me that no danger to the revenue could result from the proposed alteration of the law in the cases contemplated, and I am satisfied that the operation of the amendments would, on the contrary, aid the revenue to the amount of from one to two hundred thousand dollars annually, which is now unnecessarily expended in costs.

I have the honor to be, with the highest regard, your very obedient servant,

AARON HACKLEY, JR.

Hon. WM. H. CRAWFORD, *Secretary of the Treasury.*

COLLECTOR'S OFFICE, *District of Champlain, Plattsburg, February* 20, 1819.

SIR: I have the honor to acknowledge the reception of your letter dated the 8th instant, recommending "the utmost vigilance in detecting the frauds which are stated to be practised on board of steamboats," and accompanied with a copy of a statement transmitted to your Department from Troy, in date of the 28th ultimo.

I have been convinced, since thirty months, of the inefficacy of the regulations maintained in relation to steamboats on Lake Champlain; my remonstrances on that subject to the former Collector of Vermont have had no effect, and in order, as it appeared, to remove all interference on my part, he placed an Inspector on board, and the act of the 3d day of March, 1817, was passed—an act granting privileges to those vehicles, repugnant, in my opinion, to some of the fundamental principles of the revenue laws, and injurious to the revenue. I readily believe that frauds against the revenue are committed on board these boats. The present Collector of Vermont (Mr. Fisk) has himself informed me that several whole hogsheads of rum have been passed fraudulently last summer, being covered with the fire-wood for the use of the engine; and that in one instance, on information, he sent his deputy to accompany the boat to White Hall, and seized one hogshead of rum which was found so concealed.

The fact is, sir, that these boats are not searched; too much reliance is placed on the faculties of the officer of the customs stationed on board, and accompanying the vessel from the office at Alburgh to Burlington; indeed, it is impossible that a man alone could examine, with effect, those unwieldly boats where there are so many places of concealment, for when he has visited one place, the articles to be smuggled may be removed to the same place before visited. A slight examination of some of the trunks of the passengers takes place, and there generally ends.

Should I direct a search of these steamboats when an Inspector of Vermont is on board it would be deemed oppression, and would also offend, as I have formerly experienced, the Collector of Vermont, who would consider such a step as intended to distrust the faithfulness of his officer and the propriety of his own measures.

The stewards of these steamboats have every chance they can wish for to defraud the revenue, and

no doubt they improve it. The masters of the steamboats do not insert in their manifests, on their return from Canada, his sea stores, nor in the manifests of their cargo on their way to Canada; the stores of the stewards, I believe, are never inquired for; they may, therefore, have any number of small casks filled with liquors brought from Canada, and dispose of them at White Hall, and do the same every trip. You may think, sir, that it is my duty to see these irregularities rectified; but give me leave to repeat that these boats are kept and have been placed under the control of the officers of Vermont, and that they enter at that custom-house. There is, sir, but the old practice, which, in my opinion, will answer the object aimed at; it is, that the two Collectors should agree that the officers and men of both districts, stationed near each other at a narrow part of the lake, two miles on our side of the frontier line, should unite in examining thoroughly and faithfully these boats and baggage on their return from Canada, which, if done, I have no hesitation to say, will soon put a stop to the smuggling complained of, and the sea stores ought also to be limited to the exigencies of the voyage. But, sir, permit me to observe that any measures calculated to put these boats under proper regulations should be as specifically as possible recommended strongly to the Collectors on this lake. Mr. Fisk is a good man, and means to do his duty well; he is also my friend, but he feels a delicacy in deviating from measures which have been adopted by his predecessor.

I have the honor to be, very respectfully, sir, your most obedient servant,

PETER SAILLY.

Hon. W. H. CRAWFORD, *Secretary of the Treasury.*

TREASURY DEPARTMENT, *Comptroller's Office, March* 18, 1819.

SIR: It having been intimated to the Treasury that there are strong grounds for suspecting the steamboats on Lake Champlain to be concerned in smuggling, I consider it my duty to call your immediate attention to the subject, and to request that energetic measures may be adopted to prevent a repetition of the abuses alluded to.

It has been suggested that it might have a salutary effect if officers from your district and the district of Champlain were stationed near each other at a narrow part of the lake, about two miles from the frontier line, with directions to unite in a thorough and strict examination of the steamboats and the baggage of the passengers on their return from Canada.

You will therefore be pleased to make arrangements with the Collector of the district of Champlain as to the course proper to be pursued under those circumstances.

The 45th section of the collection law of 1799 points out the course to be observed with respect to the sea stores, and the 46th section with respect to the baggage of passengers. The Collector of Champlain has received similar instructions.

Respectfully,

JOSEPH ANDERSON, *Comptroller.*

JAMES FISK, Esq., *Collector, Vermont.*

TREASURY DEPARTMENT, *Comptroller's Office, March* 18, 1819.

SIR: The Secretary of the Treasury having referred to me your letter of the 20th ultimo, instructions on the subject-matter of it were immediately given to the Collector for the district of Vermont, a copy of which instructions is enclosed for your information.

You will be pleased to co-operate with him in devising such means as will be likely to counteract the illicit practices to which you have alluded.

Respectfully,

JOSEPH ANDERSON, *Comptroller.*

PETER SAILLY, Esq., *Collector, Champlain.*

CUSTOM-HOUSE, *District of Oswegatchie, August* 18, 1819.

SIR: Several of the innkeepers in this district have, as they could find opportunity, smuggled liquors for the use of their houses. A misunderstanding happening among them, one engaged as an assistant has informed against one of the smugglers, which has so alarmed the rest that they have all come forward and offered to report, under oath, what they have smuggled, and pay the duties. Not considering myself authorized to compromise any breach of the law, I make this appeal, respectfully soliciting your instructions, believing myself it would be more for the public interest to make a compromise with all of them by accepting the entries and receiving the duties. I have forwarded to the District Attorney, in a number of instances, the names of persons subjected to penalties, requesting prosecutions might be commenced against them. In very few instances suits were *commenced*, but not a solitary one has been brought to final judgment, and should I take the same course with those now referred to, the result would probably be the same. I am further induced to make this application in consideration of the respectable standing of the party complained of, who is Captain Lyttle, late of the rifle corps, who did himself and country so much credit by his gallant services on the Niagara frontier in the late war. Besides, the informer is not the most creditable. Having been concerned in smuggling himself, he is not induced from any principle of respect for the laws in preferring the complaint, but from malice towards Captain Lyttle, whom he has threatened to ruin. Indeed, he has made himself so obnoxious by his conduct that a prosecution on his information would not be popular, and it would be difficult to get witnesses to go 150 miles to attend

the court. I believe Captain Lyttle to have been ignorant of the penalties of the law, although he must have known it was against the law to smuggle, and degraded himself in doing it. But he supposed (for which he can claim no merit) that could he evade the vigilance of the custom-house officers no after consequences could ensue. I have reason to suppose and believe that this exposure will be attended with happy consequences, and should a compromise be recommended, I think it would have a better effect than to prosecute. The smugglers, finding the hazard to be so great, will be deterred from making any attempts in future. I shall wait your instructions, and then act as you direct.

Very respectfully, your obedient servant,

ALEXANDER RICHARDS.

Hon. Wm. H. Crawford, *Secretary of the Treasury.*

Treasury Department, *Comptroller's Office, September* 1, 1819.

Sir: The Secretary of the Treasury has referred to me your letter of the 18th ultimo, stating that several of the innkeepers of your district had smuggled liquors for the use of their houses; that a person engaged as an assistant among them had informed against one of the smugglers, which so alarmed the rest that they came forward and offered to report, under oath, what they had smuggled, and pay the duties; but, not considering yourself authorized to make a compromise in the case of a breach of the laws, you request instructions from this Department, believing it would be for the interest of the public to make the compromise.

In reply, I have to observe that the officers of the Treasury do not consider themselves possessed of the power to make such a commutation; and, even if they did, I should very much question the policy of exercising it in cases similar to these under consideration.

Such a course, instead of diminishing, would, I apprehend, have a tendency to increase the evil.

I have, therefore, to request that you will seize and libel every article which you can ascertain to have been smuggled, and prosecute (without regard to persons) for the penalties which have been incurred by the unlawful procedure.

As you state that there is but one witness in the cases, it would be well to endeavor to obtain another.

It may be proper to add that those persons who may be disposed to pay their fines without a prosecution may be permitted to do so.

Respectfully,

JOS. ANDERSON, *Comptroller.*

Alexander Richards, Esq.

Extract of a letter from John Grant, jr., Deputy Collector for the District of Oswego, dated November 5, 1823.

"During Elliott's service he seized one vessel, the *Marietta*, which I have reported to the District Attorney for libelling. She had been employed in petty smuggling, and in making voyages to Canada, when under a license. She was seized at the eastern extremity of our district, and I was under the necessity of employing two special Inspectors for the purpose of navigating her to this port. These were John Bugee and Henry Manwaring, whose accounts are in the bills of Inspectors. Two other vessels have been reported, which will be seized as soon as an opportunity offers."

Port of Ogdensburg, *January* 16, 1824.

Sir: About a year ago I had the honor to enclose to the Secretary of the Treasury the sketch of a bill similar to the one which I now take the liberty to enclose to you, which liberty I pray you to pardon. The session being limited was then, probably, too far advanced to have insured attention to the subject, had the amendment proposed met the approbation of the honorable the Secretary. Persuaded myself of the beneficial operation of such a bill, as it regards both the Treasury and the officers of the customs, I have hoped that during the recess it might have attracted the attention of the Department, and if approved, have been recommended to the consideration of either the Committee of Ways and Means or that of Commerce.

In the pressure of more weighty concerns, during the lamented illness of the Secretary, this comparatively unimportant matter has probably escaped his notice.

During the summer I had an opportunity of conversing with Mr. Cambreleng, of the Committee of Ways and Means, who was pleased to approve of the alteration proposed in the law, and to promise to consult with you in relation to it.

Most of the seizures made on this frontier, and, I presume, many of those made in the western States and on the seaboard, are of small amount, and in ninety-nine out of a hundred cases no claim is preferred. It appears to me, and such also is the view of other Collectors in this quarter, that in these small cases there is no necessity of going through the tedious and dilatory forms of monition, libel, condemnation, and sale by the Marshal. The taxable costs in each case are about ninety dollars—a sum frequently exceeding the avails of the article sold, and the deficiency of avails to meet the costs is charged to the Collector, who has generally been at considerable expense in making the seizure, and has, perhaps, made advances to informers.

The costs in any case intended to be embraced in the proposed bill would not exceed ten, and in most cases would not reach five dollars, creating a saving to the Treasury which, I believe, would not fall

short of fifty thousand dollars annually now expended in unnecessary costs. Allow me to add that the subordinate officers of the customs are much disheartened, after undergoing the fatigue, the trouble, and sometimes the peril of making these seizures, to find, at last, instead of a division of the avails being made between the Government and them, that the whole proceeds are consumed by the costs of prosecution.

Permit me to solicit your indulgence for the liberty I have taken in asking your attention to the above subject.

I embrace this occasion to inquire of you whether, under your instructions of the 26th of September last, I am to permit persons travelling from Canada into the United States, with their own sleighs or carriages and horses, with their own personal baggage only, and with the intention, as far as can be ascertained, of returning, to pass without the payment of duties; and whether those carrying freight, either for themselves or others, are or are not subject to duty. I have never permitted horses, brought from Canada "for the importer's own use," to be so imported without subjecting them to duty, whether "intended to be taken back" or not; and such have been my instructions to the Inspectors, which I believe have been faithfully observed.

I have the honor to remain, with the highest respect, your very obedient servant,

AARON HACKLEY, *Collector.*

Hon. JOSEPH ANDERSON, *First Comptroller of the Treasury.*

TREASURY DEPARTMENT, *Comptroller's Office, February* 24, 1824.

SIR: The enclosed sketch of a bill, which was forwarded to this Department by Mr. Hackley, Collector of the Customs for the district of Oswegatchie, is respectfully submitted to you for such a disposition of it as you may think proper to make.

With great respect, I have the honor to be, your obedient servant,

JOS. ANDERSON, *Comptroller.*

Hon. WM. H. CRAWFORD, *Secretary of the Treasury.*

Extract from a letter of Nathan Sage, Esq., Collector for the District of Oswego, dated April 22, 1824.

"I have kept one of them, Mr. Southworth, in employ, not only in my own district, but also in the neighboring districts, and even in Canada. The accounts rendered in his favor, as an Inspector, will not by any means cover my advances to him, although (in my own opinion at least) his services have been greater than those of any three Inspectors who have been employed on this frontier for the year past. Through his exertions I have been enabled to detect several vessels which have been more or less employed in violating the revenue laws for years past, and have also ascertained several acts of smuggling committed by some of the most responsible men in this and a neighboring district, whom I have never been able to detect before, although I have been long satisfied that they were daily accumulating large fortunes by their constant and successful violation of the revenue laws. In the letter acompanying the returns from this office for the last quarter of 1823, Mr. Anderson was advised that we were preparing to seize some vessels then laid up for the winter, and also to commence some suits for penalties as soon as the testimony could be arranged.

"Anxious, however, to avoid all prosecutions that might be trifling in themselves, or which might possibly terminate unfavorably, I sent my deputy to the United States Attorney, at Utica, for the purpose of submitting the facts, together with the testimony, to him, and to be governed by his decision. After an examination of the subject, Mr. Beardsley, the United States Attorney, authorized and sanctioned the seizure of five vessels and the prosecution of eight suits for penalties. In consequence of this opinion, one of the vessels (the Laura) of Genesee river has been seized; the others not being in the habit of frequenting our district, arrangements have been made with Colonel Esseltyne, the Collector at Cape Vincent, to seize them in his district whenever an opportunity shall offer. The amount of penalties, which we have every reason to believe we shall recover, will be some four or five thousand dollars. Writs have already been issued, returnable in May term *ensuing;* and when returned, a detailed account of the whole will be forwarded to Mr. Anderson. For all this I am chiefly indebted to the exertions of Mr. Southworth. In the abstract of Inspector's bill for the quarter ending the 31st March instant, the name of John Bugee will be found as an Inspector, whose employment as such was not sanctioned by the Secretary. He was employed twice, on different wages, in cases of such emergency that time did not permit my requesting the Secretary's approbation, and he was not designed for any further services than those charged in his account."

Extract of a letter from John Grant, jr., Deputy Collector for the District of Oswego, dated October 20, 1824.

"In a communication addressed to Mr. Anderson under date of April 22 last, I had the honor of informing him that, from the exertions of D. H. Southworth, one of our Inspectors, we had detected several vessels which had been long suspected of being smugglers, and should seize them as soon as circumstances would permit; that we had also detected several gentlemen residing in this and the neighboring districts, some of whom were well known to have accumulated handsome fortunes by smuggling, (but who had hitherto conducted all their concerns of this description so ingeniously as to avoid all penal prosecutions,) against whom we should commence suits as soon as possible. I have now the honor of informing Mr. Anderson that, at the last term of the United States Court in this district, the

schooner Sandy Creek was condemned, (the Marietta and Clarissa having been condemned the term previous,) and thirteen suits for the recovery of penalties tried, in all of which we obtained judgments, amounting in the aggregate, exclusive of costs, to $3,790. Two of the most important remain to be tried, having been put over by the defendants through the indulgence of the Judge. A more detailed account of the suits will, I presume, be furnished Mr. Anderson by Mr. Beardsley, the United States Attorney.

"I would close this communication by reporting to Mr. Anderson the seizure of the steamboat Ontario, made a few days since by some of our officers, in the district of Sackett's Harbor, which has produced an uncommon degree of excitement. We do not charge either the owners or master of this vessel so much with smuggling as we do with rendering facilities to others to smuggle in the character of passengers. It has long been customary for this steamboat, both in the river Niagara and St. Lawrence, in her trips between Niagara and Ogdensburg, and frequently in the Kingston channel, to receive passengers from the Canada shore, with their trunks and baggage, and in many cases to send her own boats after them and bring them with their trunks on board, (while sailing under a license,) and afterwards land them at different places on our own shore, without ever reporting the facts to any custom-house officer; a practice which, if permitted, would furnish to smugglers all the security and protection they could wish. Our only object in making the seizure was to stop this practice, a thing which we found impossible in any other way."

18TH CONGRESS.] **No. 725.** [2D SESSION.

ASSAYS OF FOREIGN COINS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES JANUARY 28, 1825.

TREASURY DEPARTMENT, *January* 27, 1825.

SIR: In pursuance of the act entitled "An act regulating the currency within the United States of the gold coins of Great Britain, France, Spain, and Portugal, and the crowns of France, and five franc pieces," passed the 29th day of April, 1816, I have the honor to transmit herewith a report of the Director of the Mint, giving the result of sundry assays made in pursuance of instructions from this Department.

I have the honor to be your most obedient servant,

WM. H. CRAWFORD.

Hon. HENRY CLAY, *Speaker of the House of Representatives.*

MINT OF THE UNITED STATES, *Philadelphia, January* 21, 1825.

SIR: Conformably to your general instructions addressed to this office, I have caused assays to be made of the foreign coins current by law in the United States, and now communicate the result.

The report of the assays exhibits the following proportions of pure gold and pure silver contained in the aforesaid coins, respectively:

Gold coins.

Of Great Britain, 22 carats, or 22 parts pure gold in 24.
Of Portugal, 21 carats, $3\frac{15}{18}$ grains, or $21\frac{23}{24}$ parts pure gold in 24.
Of France, 21 carats, $2\frac{1}{2}$ grains, or $21\frac{6}{8}$ parts pure gold in 24.
Of Spain, 20 carats, 3 grains, or $20\frac{3}{4}$ parts pure gold in 24.

Silver coins.

Crowns of France, 10 ounces, 18 pennyweights, 12 grains pure silver in 12 ounces.
Five franc pieces, 10 ounces, 16 pennyweights, 12 grains pure silver in 12 ounces.
Spanish dollars, 10 ounces, 16 pennyweights pure silver in 12 ounces.

The gold assays were made of proportional parts of three pieces, and the silver assays of proportional parts of five pieces, of the latest dates procurable of the several coins assayed.

The standard of the gold coins of the United States being eleven parts fine and one part alloy, or 22 parts pure gold in 24, and the eagle of ten dollars containing, as by law established, 270 grains of standard gold, the following intrinsic values of the foreign gold coins now current, according to the standard of the United States, are severally derived from the above assays thereof:

Standard United States, 100 cents for 27 grains, or $88\frac{89}{100}$ cents per pennyweight.
Coins of Great Britain, 100 cents for 27 grains, or $88\frac{89}{100}$ cents per pennyweight.
Coins of Portugal, 100 cents for $27\frac{3}{100}$ grains, or $88\frac{83}{100}$ cents per pennyweight.
Coins of France, 100 cents for $27\frac{47}{100}$ grains, or $87\frac{97}{100}$ cents per pennyweight.
Coins of Spain, 100 cents for $28\frac{63}{100}$ grains, or $83\frac{84}{100}$ cents per pennyweight.

On comparing these results with preceding assays of foreign coins, it will be observed that the gold coins of Great Britain are uniformly of the standard of the United States; that those of Portugal, though

they approach the same standard very nearly, are, strictly, inferior; and that those of France and Spain are always decidedly inferior. It will also be observed that the values severally assigned to those coins by the act of March 23, 1823, under which they have a qualified currency, being made receivable in payments on account of public lands, agree very nearly with the average of all the assays thereof hitherto made.

The standard of the silver coins of the United States being 10 ounces, 14 pennyweights, $4\frac{5}{13}$ grains of pure silver in 12 ounces, and the dollar of one hundred cents, containing, as by law established, 416 grains of standard silver, the following intrinsic values of the foreign silver coins now current, according to the standard of the United States, are severally derived from the above assays thereof:

Standard United States,	$115\frac{38}{100}$ cents per ounce.
Crown of France,	$117\frac{74}{100}$ cents per ounce.
Five franc pieces,	$116\frac{63}{100}$ cents per ounce.
Spanish dollars,	$116\frac{37}{100}$ cents per ounce.

The ordinary weight of the French crown now in circulation, as appears from the average of those received and weighed recently at the Mint, is 18 pennyweights, $13\frac{1}{4}$ grains; their intrinsic value, therefore, is $109\frac{1}{2}$ cents.

The ordinary weight of the five franc piece, as appears from the average of those recently weighed at the Mint, is 16 pennyweights, the intrinsic value corresponding to which is 93 cents 3 mills.

The intrinsic value of the Spanish dollar may be estimated at 100 cents 6 mills, the weight thereof being generally 415 grains, as assumed in the several acts of Congress making it a legal tender.

I am, with great respect, your obedient servant,

SAM. MOORE.

Hon. Wm. H. Crawford, *Secretary of the Treasury.*

18th Congress.] **No. 726.** [2d Session.

OPERATIONS OF THE MINT IN 1824.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES FEBRUARY 5, 1825.

To the House of Representatives of the United States:

I herewith transmit a report from the Director of the Mint of the United States, showing the operations of that institution for the last year.

JAMES MONROE.

Washington, *February* 2, 1825.

Mint of the United States, *Philadelphia, January* 1, 1825.

Sir: I have the honor to lay before you a report of the operations of the Mint during the past year.

From the statement of the Treasurer, herewith transmitted, it appears that the coinage executed within the above period has amounted to $1,858,297, consisting of 4,786,894 pieces of coin, viz:

Of gold	19,940	pieces, amounting to.....	$93,200
Of silver	3,504,954	pieces, amounting to.....	1,752,477
Of copper	1,262,000	pieces, amounting to.....	12,620
	4,786,894		1,858,297

Deposits of gold have been for the last three years inconsiderable. While gold bullion is in demand at a premium on its standard value, for the purpose of exportation as a remittance, instead of bills at the current exchange, no adequate inducement exists to bring it to the Mint, if its value can be otherwise satisfactorily ascertained. It is obvious that, if coined and issued under such circumstances, it cannot be retained in circulation.

Of the gold coined within the year, about five per cent. was received from North Carolina, thirty-five from Africa, and fifty from South America and the West Indies. The remainder, about ten per cent., is of uncertain origin.

Of silver, the receipt has been abundant throughout the year. The amount now in the vaults of the Mint exceeds $300,000, and no failure of the supply is at present anticipated. A large portion of this supply comes directly from Mexico, South America, and the West Indies, in various forms of unwrought bullion, in plate, and in coins not admitted into our currency. But the principal deposits are made in foreign coins by the banks, especially the Bank of the United States, about $1,200,000 having been received from that institution within the past year.

The amount of copper, coined and uncoined, the property of the United States, now at the Mint, is about $25,000. The issue of cents within the year has amounted to $15,475, on which a profit has accrued of nearly $4,500, as will be more particularly specified in the usual return made by the Treasurer on that subject.

The aggregate profit heretofore realized on the coinage of copper having amply refunded the amount ordinarily invested on behalf of the Government in the purchase of that article, the profit now derived from the annual issue of cents, which is regularly paid into the Treasury of the United States, is an effective reimbursement of so much of the amount expended under the appropriation of the year for the support of the Mint.

Copper coins being transported at the expense and risk of the Government to all parts of the United States, the knowledge of this facility, as it is more generally diffused, may be expected to increase the demand for them. Care is taken that this demand shall always be promptly satisfied.

No material interruption has occurred within the year to the ordinary business of the Mint. Though the retirement from office and closely following decease of my excellent predecessor marked this period, the assiduous care of highly qualified officers, long associated with him, preserved unimpaired the progress of its operations. The present report exhibits an amount of coinage inferior by only a minute difference to that of the year 1820, hitherto the most productive in the records of the establishment.

I have the honor to be, with great respect, your obedient servant,

SAM. MOORE.

The PRESIDENT *of the United States.*

Statement of the coins struck at the Mint of the United States from January 1 *to December* 31, 1824.

Coins.	Half eagles.	Quarter eagles.	Half dollars.	Cents.	Total.
Gold coins	17,340	2,600	....	.....	$93,200 00
Silver coins	.....	.....	3,504,954	.....	1,752,477 00
Copper coins	.....	.....	.....	1,262,000	12,620 00
	17,340				
	2,600				
Pieces of gold coins	19,940				
Pieces of silver coins	3,504,954				
Pieces of copper coins	1,262,000				
Number of all the pieces	4,786,894				
Amount of all the coins	.....	.....	.....	.....	1,858,297 00

MINT OF THE UNITED STATES, *Treasurer's Office, Philadelphia, December* 31, 1824.

JAMES RUSH.

18TH CONGRESS.] **No. 727.** [2D SESSION.

SINKING FUND FOR PAYMENT OF THE PUBLIC DEBT.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES FEBRUARY 7, 1825.

REPORT.

The Commissioners of the Sinking Fund respectfully report to Congress:

That the measures which have been authorized by the Board subsequent to the last report of the 6th of February, 1824, as far as the same have been completed, are fully detailed in the report of the Secretary of the Treasury to this Board, dated the fourth day of the present month, and in the statements therein referred to, which are herewith transmitted and prayed to be received as a part of this report.

JOHN GAILLARD, *President of the Senate pro tem.*
JOHN QUINCY ADAMS, *Secretary of State.*
WM. H. CRAWFORD, *Secretary of the Treasury.*

WASHINGTON, *February* 5, 1825.

TREASURY DEPARTMENT, *February* 4, 1825.

The Secretary of the Treasury respectfully reports to the Commissioners of the Sinking Fund:

That the sums disbursed from the Treasury during the year 1823, on account of the principal and interest of the public debt, amounted, as per the last annual report, to.. $5,531,171 58

To which add for interest on debts recovered from Commissioners of Loans out of office 148 07

5,531,319 65

And deduct the amount of a repayment in that year..... 1,365 72

Leaves the amount to be accounted for in this report..... $5,529,953 93

There was applied for the payment of a sum short provided on account of the public debt prior to the 1st of January, 1823, as per statement B, annexed to the last annual report		$27,620 18
There was applied during the year 1823, towards the payment of the principal and interest of the public debt, as ascertained by accounts rendered to this Department, as per annexed statement A, the sum of	$5,617,741 25	
As follows:		
In the reimbursement of the principal of the deferred stock	601,560 32	
In the reimbursement of the principal of the Mississippi stock	5,477 07	
In payment of certain parts of the domestic debt	294 42	
	607,331 81	
The interest which accrued in the year 1823 amounted to	5,010,409 44	
	5,617,741 25	
Of this sum there was short provided, consisting of unclaimed dividends not applied for by the proprietors, as per annexed statement B	115,407 50	
		5,502,333 75
		5,529,953 93

That during the year 1824 the following disbursements were made by the Treasury, on account of the principal and interest of the public debt:

On account of the interest of the debt and reimbursement of the deferred stock	$5,301,104 19
Redemption of the seven per cent. stock	8,647,611 54
Redemption of the exchanged six per cent. stock of 1812	2,612,435 69
Reimbursement of the Mississippi stock	7,242 34
Making, together, as appears by statement C, the sum of	16,568,393 76

Which disbursements were made from the appropriation of ten millions of dollars for the year 1824, and will be accounted for in the next annual report, in conformity to accounts which shall then have been rendered to this Department. In the mean time, the manner in which the said sum has been applied is estimated as follows:

There is estimated to have been applied to the deficiency at the end of the year 1823, as per statement B		$115,407 50
Add per statement D, in the reimbursement of the deferred stock		357,544 91
In the purchase and redemption of the seven per cent. stock		8,597,309 35
In the redemption of the exchanged six per cent. stock of 1812		2,612,435 69
In the reimbursement of the Mississippi stock		7,242 34
		11,689,939 79
In the payment of the interest on the debt, and premium on the purchase of seven per cent. stock under the act of the 22d of January, 1824:		
The interest for 1824 is estimated at	$4,906,602 07	
The premium paid on seven per cent. stock purchased between January 22 and June 30, 1824, as per accounts settled at the Treasury, amounted to	50,302 19	
	4,956,904 26	
Deduct this sum, short provided, per estimate E	78,450 29	
		4,878,453 97
		16,568,393 76

A statement (F) is annexed which exhibits the annual appropriation remaining unapplied on the 1st of January, 1825, and a statement, marked G, of the funded debt on the 1st of January, 1825.

All which is respectfully submitted.

WM. H. CRAWFORD.

A.

Statement of the application during the year 1823 *of the funds provided for the payment of the principal and interest of the public debt.*

I. Payments on account of the principal of the public debt:

1. Reimbursement of the deferred stock	$601,560 32	
2. Reimbursement of the Mississippi stock	5,477 07	
3. In payment of certain parts of the domestic debt	294 42	
		$607,331 81
II. Payments on account of the interest:		
The interest for the year 1823, as per accounts settled at the Treasury, amounted to		5,010,409 44
		5,617,741 25

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, February* 3, 1825.

B.

Statement of the provision made before the 1st January, 1824, for payment of the principal and interest of the public debt.

The demands to be satisfied on the 1st of January, 1824, were as follows:

1. Dividends payable by Commissioners of Loans, including dividends due on that day, and exclusive of dividends no longer demandable at their offices	$1,525,462 31	
2. Unclaimed dividends from the Loan Offices, payable at the Treasury, beyond the amount advanced for their payment	232,622 01	
3. Balance due the late agents in London, per Treasury settlement No. 43,824	1,474 44	
		$1,759,558 76

The funds provided to satisfy the demands were as follows:

1. Cash in the hands of Commissioners of Loans applicable to dividends.	1,528,153 45	
2. Cash advanced for Treasury dividends over the amount payable	12,060 07	
3. Cash paid for bills on account of the debt which were protested for non-payment and not yet repaid, as per note A to statement B, which accompanied the report of 7th of February, 1822	103,937 74	
		1,644,151 26
Short provided		115,407 50

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, February* 3, 1825.

C.

List of warrants drawn according to law, during the year 1824, *on the Treasurer of the United States, on account of interest and reimbursement of the domestic debt.*

Date.	No.	In whose favor.	Amount.
1824.			
January 5	3959	Branch of Farmers' Bank, Delaware	$208 21
7	80	Branch Bank, Fayetteville	197 31
9	88	....do.... Washington	50,000 00
February 10	4045	....do.... New York	5,177 48
12	47	Bank of the United States	1,768 16
14	54	Branch Bank, Boston	10,035 06
16	55	....do.... Providence	131 99
18	61	Bank of the United States	39 22
19	62	Branch Bank, New York	1,454 83
20	63	....do.... Boston	2,257 96
21	70	....do.... Providence	478 76
25	83	Bank of the United States	239 75
26	84	Branch Bank, New York	660 14
27	85	....do.... Boston	2,399 10
	86	....do.... Middletown	128 69
March 1	96	....do.... Providence	27 47
3	4104	....do.... New York	359 67
4	8	....do.... Boston	3,044 60
8	13	....do.... Providence	64 45
	14	....do.... Middletown	54 24
10	20	....do.... New York	278 76
11	22	....do.... Boston	1,822 65
13	28	....do.... Providence	113 83
15	33	....do.... Washington	8 75
17	41	....do.... New York	778 55
19	45	....do.... Boston	679 47
	46	....do.... Providence	8 75
20	49	Bank of the United States	7 00
26	61	Branch Bank, New York	35 00
	62	....do.... Portsmouth	5,593 56
	63	....do.... Middletown	7,613 61
	64	Bank of the United States	592,055 84
	65	Trenton Banking Company	3,969 55
	66	Branch Bank, Baltimore	52,437 51
	67	Bank of the United States	10,060 53
	68	Branch Bank, Washington	13,342 23
	69	Thomas T. Tucker	12,364 74
	417)	....do....	1,970 55

C—Continued.

Date.	No.	In whose favor.	Amount.
1824.			
March 26	4171	Branch Bank, Charleston	$46,524 99
29	74	do Richmond	5,945 09
	75	do Boston	261,708 69
31	81	do Middletown	49 17
April 3	4246	do New York	304,413 81
5	97	Branch of Farmers' Bank of Delaware	64 38
	98	Branch Bank, Providence	8,242 68
7	4324	do New York	5,352 42
8	30	do Fayetteville	150 32
	31	do Boston	4,511 55
9	39	do Providence	199 59
14	64	do New York	893 82
15	70	do Boston	2,402 46
17	77	Bank of the United States	2,245 28
22	91	Branch Bank, Boston	872 23
23	95	do Baltimore	41 41
	95	do New York	1,209 47
29	4410	do do	96 25
	13	do Boston	1,989 84
May 5	60	do New York	471 62
6	62	do Boston	1,097 82
8	70	do Providence	254 36
13	79	do New York	359 62
	80	do Boston	355 06
15	92	do Baltimore	87 50
19	4502	do New York	106 75
21	21	do Providence	175 34
	23	de Boston	48 35
27	41	do New York	359 40
	42	do Baltimore	29 75
	47	do Boston	107 85
	48	do Providence	178 50
June 1	82	Bank of the United States	540 09
4	89	Branch Bank, Boston	124 49
11	4619	do do	1 75
19	4705	Bank of the United States	603,472 71
	8	Trenton Banking Company	3,329 51
	9	Bank of the United States	10,060 53
	10	Branch Bank, Washington	13,430 19
	11	Thomas T. Tucker	12,364 74
	12	do	1,970 55
21	21	Branch Bank, Baltimore	52,774 53
	22	do Hartford	7,534 77
23	42	do Portsmouth	5,461 86
	43	do Boston	248,889 01
24	53	Bank of the United States	10 50
25	58	Branch Bank, Charleston	42,322 13
	59	do Richmond	5,936 24
28	69	do New York	298,402 03
July 7	4909	Branch of Farmers' Bank of Delaware	66 37
8	20	Branch Bank, Boston	2,986 03
10	21	do New York	4,436 70
12	28	do Fayetteville	150 32
16	57	Bank of the United States	385 59
22	76	Branch Bank, New York	305 06
	80	do Boston	250 76
28	5005	do New York	409 50
29	10	do Boston	586 01
August 2	38	do Baltimore	175 00
	43	do New York	150 69
5	62	do Boston	459 03
6	66	do Providence	192 50
12	80	do Boston	606 37
	81	do New York	87 50
19	99	do Boston	869 13
	5100	do New York	87 50
25	16	do Boston	67 37
	17	do New York	21 67
30	28	do do	87 50
September 1	55	Bank of the United States	1,089 74
3	61	Branch Bank, Providence	7,389 80
	62	do Boston	95 41
8	84	do do	26 25
16	5200	do do	67 73
21	4	Trenton Banking Company	3,379 48
	5	Bank of the United States	646,851 27
	6	Branch Bank, Baltimore	52,187 14
	7	do Richmond	6,030 18
23	5309	Bank of the United States	9,990 47

C—Continued.

Date.	No.	In whose favor.	Amount.
1824.			
September 23	5210	Branch Bank, Washington	$13,105 29
	11	Thomas T. Tucker	12,459 45
	12	.....do	1,871 49
	13	Branch Bank, Boston	241,626 13
	14	.....do.....Charleston	40,363 13
	16	.....do.....New York	14 00
	17	.....do.....Hartford	7,473 41
24	19	.....do.....Portsmouth	5,446 53
27	20	.....do.....Providence	7,205 99
	21	.....do.....Boston	401 18
30	24	.....do.....Washington	2 36
	25	.....do.....New York	293,508 92
October 13	5357	.....do.....Fayetteville	107 35
18	65	Branch of Farmers' Bank of Delaware	66 16
November 6	5450	Branch Bank, Providence	2 62
26	90	.....do.....do	11 35
December 2	5523	.....do.....Boston	84 89
8	41	.....do.....New York	68 96
15	55	.....do.....do	1,035 82
16	56	.....do.....Boston	194 63
20	64	Thomas T. Tucker	1,871 49
23	76	Branch Bank, Boston	265 27
24	81	.....do.....Portsmouth	4,083 76
	83	Bank of the United States	618,918 59
	85	Branch Bank, New York	240,601 65
	86	.....do.....Boston	201,102 08
	87	.....do.....Baltimore	51,078 38
	88	.....do.....Providence	6,309 94
27	89	.....do.....Charleston	39,174 00
	90	.....do.....Hartford	3,158 77
	91	Trenton Banking Company	2,442 09
	94	Branch Bank, Richmond	5,184 90
	95	Branch of Farmers' Bank of Delaware	34 41
28	96	Bank of the United States	3,061 40
	97	Branch Bank, Washington	9,337 84
	98	Thomas T. Tucker	11,615 82
30	5602	Branch Bank, New York	7 08
			5,301,104 19
		Redemption of seven per cent. stock.	
February 10	4045	Branch Bank, New York	301,773 69
12	47	Bank of the United States	103,059 48
14	54	Branch Bank, Boston	584,905 30
16	55	.....do.....Providence	7,693 86
18	61	Bank of the United States	2,286 18
19	62	Branch Bank, New York	84,796 58
20	63	.....do.....Boston	131,609 17
	64	.....do.....Portsmouth	582 82
21	70	.....do.....Providence	27,905 58
23	71	.....do.....Charleston	30,190 55
25	83	Bank of the United States	13,974 00
26	84	Branch Bank, New York	38,478 16
27	85	.....do.....Boston	139,834 94
	86	.....do.....Middletown	7,502 93
	87	.....do.....Portsmouth	3,656 70
March 1	95	.....do.....Charleston	13,974 00
2	96	.....do.....Providence	1,601 40
3	4104	.....do.....New York	20,964 17
4	7	.....do.....Portsmouth	195 22
8	8	.....do.....Boston	177,461 82
	13	.....do.....Providence	3,756 66
	14	.....do.....Middletown	3,162 00
	15	.....do.....Charleston	5,828 56
10	20	.....do.....New York	16,248 60
11	22	.....do.....Boston	106,236 13
	23	.....do.....Portsmouth	408 00
13	28	.....do.....Providence	6,634 59
15	33	.....do.....Washington	595 68
16	35	.....do.....Charleston	4,590 00
17	41	.....do.....New York	45,378 44
19	44	.....do.....Portsmouth	102 00
	45	.....do.....Boston	39,607 26
	46	.....do.....Providence	510 00
	49	Bank of the United States	408 00
23	52	Branch Bank, Charleston	8,160 00
25	59	.....do.....Portsmouth	1,020 00
26	61	.....do.....New York	2,040 00
29	4173	.....do.....Charleston	11,540 67

C—Continued.

Date.	No.	In whose favor.	Amount.
		Redemption of seven per cent. stock—Continued.	
1824.			
March 31	4181	Branch Bank, Middletown	$2,866 29
April 5	4985	....do....Portsmouth	459 00
	96	....do....Charleston	7,731 60
7	4324	....do....New York	308,147 46
	25	....do....Portsmouth	1,020 00
8	31	....do....Boston	259,739 67
9	39	....do....Providence	11,491 18
13	57	....do....Charleston	27,642 00
14	64	....do....New York	51,458 69
15	70	....do....Boston	133,276 93
17	77	Bank of the United States	129,264 49
22	91	Branch Bank, Boston	50,215 91
23	94	....do....Baltimore	2,384 22
	95	....do....New York	69,631 31
29	4410	....do....do	5,541 25
	13	....do....Boston	114,553 39
May 5	60	....do....New York	27,152 12
6	62	....do....Boston	63,206 30
8	70	....do....Providence	14,644 01
13	79	....do....New York	20,704 12
	80	....do....Boston	20,441 80
15	93	....do....Baltimore	5,037 50
19	4502	....do....New York	6,145 75
21	21	....do....Providence	10,094 44
	23	....do....Boston	2,783 73
27	41	....do....New York	20,691 19
	42	....do....Baltimore	1,712 75
28	47	....do....Boston	6,209 29
	48	....do....Providence	10,276 50
June 1	82	Bank of the United States	31,093 97
4	89	Branch Bank, Boston	7,167 35
11	4619	....do....do	100 75
22	4727	....do....Charleston	3,390 77
24	53	Bank of the United States	604 50
July 8	4917	Branch Bank, Portsmouth	1,021 00
	20	....do....Boston	170,637 00
10	21	....do....New York	253,536 95
16	57	Bank of the United States	22,035 42
22	76	Branch Bank, New York	17,432 30
	80	....do....Boston	14,329 00
28	5005	....do....New York	23,400 00
29	10	....do....Boston	33,488 06
August 2	38	....do....Baltimore	10,000 00
	43	....do....New York	8,611 00
5	62	....do....Boston	26,231 00
6	66	....do....Providence	11,000 00
12	80	....do....Boston	34,650 00
	81	....do....New York	5,000 00
19	99	....do....Boston	49,665 00
	5100	....do....New York	5,000 00
25	16	....do....Boston	3,850 00
	17	....do....New York	1,238 72
27	20	....do....Portsmouth	2,000 00
30	28	....do....New York	5,000 00
September 1	55	Bank of the United States	62,271 28
3	62	Branch Bank, Boston	5,452 00
8	84	....do....do	1,500 00
16	5200	....do....do	3,870 74
27	20	....do....do	22,926 23
23	16	....do....New York	800 00
30	24	....do....Washington	135 00
November 1	5423	....do....Charleston	2,087 00
6	50	....do....Providence	500 00
12	62	....do....Portsmouth	201 00
26	87	....do....do	1,000 00
	89	....do....Providence	1,243 00
December 2	5523	....do....Boston	8,386 00
8	41	....do....New York	5,631 00
15	55	....do....do	76,030 00
16	56	....do....Boston	14,980 00
23	76	....do....do	18,714 00
24	81	....do....Portsmouth	71,437 21
	83	Bank of the United States	946,403 07
	85	Branch Bank, New York	1,401,505 91
	86	....do....Boston	1,746,636 19
	87	....do....Baltimore	17,623 00
	88	....do....Providence	37,797 84
27	5589	....do....Charleston	69,335 13

C—Continued.

Date.	No.	In whose favor.	Amount.
1824.		*Redemption of seven per cent. stock*—Continued.	
December 27	5590	Branch Bank, Hartford	$49,061 00
	91	Trenton Banking Company	687 76
	94	Branch Bank, Richmond	32 81
30	5602	.....do.....New York	500 00
30	3	.....do.....Washington	7,195 65
			8,647,611 54
		Reimbursement of Mississippi stock.	
March 24	4157	Branch Bank, Washington	600 00
July 29	5009	.....do.....do	2,000 00
December 7	5539	.....do..... do	4,642 34
			7,242 34
		Reimbursement of exchanged six per cent. stock of 1812.	
December 24	5581	Branch Bank, Portsmouth	8,502 41
	83	Bank of the United States	893,886 16
	85	Branch Bank, New York	279,370 44
	86	.....do.....Boston	1,095,944 30
	87	.....do.....Baltimore	235,180 98
	88	.....do.....Providence	24,436 60
27	89	.....do.....Charleston	25,862 19
	90	.....do.....Hartford	20,320 43
	91	Trenton Banking Company	2,551 23
	94	Branch Bank, Richmond	92 71
	95	Branch of Farmers' Bank, Delaware	559 40
30	5603	Branch Bank, Washington	25,728 84
			2,612,435 69

RECAPITULATION.

Interest and reimbursement of domestic debt	$5,301,104 19
Redemption of seven per cent. stock	8,647,611 54
Reimbursement of Mississippi stock	7,242 34
Redemption of exchanged six per cent. stock of 1812	2,612,435 69
	16,568,393 76

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, February* 3, 1825.

D.

Estimate of the appropriation in 1824 *of the funds provided for the payment of the principal and interest of the public debt falling due in that year.*

I. On account of the principal.

1. Reimbursement of the deferred stock, estimated at	$357,544 91	
2. Purchase and redemption of the seven per cent. stock	8,597,309 35	
3. Redemption of the exchanged six per cent. stock	2,612,435 69	
4. Reimbursement of the Mississippi stock	7,242 34	
		$11,574,532 29

II. On account of the interest of the domestic funded debt and premium on the purchase of seven per cent. stock.

1. On account of the interest	$4,906,602 07	
2. For premium on amount of seven per cent. stock purchased between the 22d January and the 30th June, 1824	50,302 19	
		4,956,904 26
		16,531,436 55

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, February* 3, 1825.

E.

Estimate of the funds provided before the 1st January, 1825, for the payment of the principal and interest of the public debt which was payable on and before that day.

Amount short provided on the 1st of January, 1824, per statement B		$115,407 50
Application, per estimate		16,531,436 55
		16,646,844 05
Amount of warrants issued on account of the principal and interest of the public debt during the year 1824, per statement		16,568,393 76
Short provided		78,450 29

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, February* 3, 1825.

F.

Statement of the annual appropriation of ten million of dollars by the second section of the act to provide for the redemption of the public debt, passed March 3, 1817.

Application in 1817		$10,000,000 00
Application in 1817, in anticipation of the appropriation for 1818		2,830,108 52
		12,830,108 52
Application in 1818		7,169,891 48
Application in 1819		7,703,821 87
Application in 1820		8,628,514 28
Application in 1821		8,367,093 62
Application in 1822		7,849,159 67
Application in 1823		5,529,805 86
Application in 1824, per accompanying report		16,568,393 76
Balance unapplied January 1, 1825		5,353,210 94
		80,000,000 00
Appropriation in 1817		10,000,000
Appropriation in 1818		10,000,000
Appropriation in 1819		10,000,000
Appropriation in 1820		10,000,000
Appropriation in 1821		10,000,000
Appropriation in 1822		10,000,000
Appropriation in 1823		10,000,000
Appropriation in 1824		10,000,000
		80,000,000

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, February* 3, 1825.

G.

Statement of the funded debt of the United States on the 1st of January, 1825.

Reimbursement of the deferred stock in 1823, as per the foregoing statement A		$601,560 32
Purchase and redemption of the seven per cent. stock, as per estimate D		8,597,309 35
Redemption of exchanged six per cent. stock of 1812, per estimate D		2,612,435 69
Amount of the funded debt on the 1st of January, 1825, subject to a reduction on account of the reimbursement of the deferred stock in 1824, and by the amount of the seven per cent. and exchanged six per cent. stock of 1822, payable, but not on that day provided for, by warrants on the Treasurer		86,468,268 51
		98,279,573 87
Amount of the funded debt on the 1st of January, 1824, per statement H, which accompanied the report of the Commissioners of the Sinking Fund of February, 1824		90,779,573 87
Stock issued since, viz:		
Four and one-half per cent. under the act of May 24, 1824	$5,000,000	
Four and one-half per cent., being one moiety of the loan authorized by the act of May 26, 1824	2,500,000	
		7,500,000 00
		98,279,573 87

Amount of the debt on the 1st of January, 1825, brought down.....		$86,468,268 51
Deduct estimated amount of deferred stock reimbursed in 1824.....	$357,544 91	
And payments on account of the seven per cent. and exchanged six per cent. stock of 1812 not covered by warrants till after the 1st of January, 1825,	65,720 22	
		423,265 13
Amount of the funded debt on the 1st of January, 1825, per statement (3) which accompanied the Secretary of the Treasury's report of the 31st of December, 1824.....		86,045,003 38

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, February* 3, 1825.

18TH CONGRESS.] **No. 728.** [2D SESSION.

DISCRIMINATING DUTIES AND CREDITS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES FEBRUARY 21, 1825.

Mr. MCLANE, of Delaware, from the Committee of Ways and Means, to whom has been referred a resolution instructing them to inquire whether any, and if any what, provision ought to be made by law to discriminate between importations made by citizens of the United States and others, and whether it is or is not expedient to repeal all laws allowing credits for duties upon merchandise imported by aliens or on foreign account, reported:

That it would, in their opinion, be inexpedient at this time to repeal all laws allowing credits for duties upon merchandise imported by aliens or on foreign accounts. That though such a measure may not be prohibited by the strict letter of existing treaties, it would nevertheless conflict with the spirit and general design of those treaties, and beget a system of discrimination which the liberal policy of most commercial nations is aiming to abolish, and which, in the opinion of the committee, would be extremely prejudicial to the fiscal and commercial interests of the United States.

The committee are also of opinion that it would be wise and expedient to make provision by law to discriminate between importations made by citizens of the United States and others.

It would afford the best means of information of our various commercial interests, and enable the Government ultimately to ascertain the comparative benefit or loss between American and foreign importations.

Such a regulation is altogether practicable, and would impose no material additional burden upon the officers of the customs, and the committee therefore report a bill.

18TH CONGRESS.] **No. 729.** [2D SESSION.

RELATIVE TO CHANGE IN MODE OF ISSUING DEBENTURES OF DRAWBACK OF DUTIES.

COMMUNICATED TO THE SENATE FEBRUARY 25, 1825.

TREASURY DEPARTMENT, *February* 22, 1825.

SIR: In obedience to a resolution of the Senate dated the 25th of January last, I have the honor to transmit a report of the Collector of the district and port of New York. In the opinions and views therein presented I entirely concur.

I have the honor to be, with great respect, your most obedient servant,

WM. H. CRAWFORD.

The PRESIDENT OF THE SENATE.

NEW YORK, *February* 11, 1825.

SIR: I have received the memorial* of the New York Chamber of Commerce to the Senate and House of Representatives, and transmitted by you for my special report.

I have read the memorial with attention, and agree with the memorialists that the drawback of duties

* This memorial was not returned to the Senate with this report.

on the exportation of foreign merchandise is of great advantage to the shipping and mercantile interests of this city. In an office where the business is so complicated and various as that in the Collector's of this port, it cannot be supposed but that some little delay must necessarily take place. And it is not surprising that men so enterprising and active as our merchants, who are pushing to the utmost extent the employment of their funds, should occasionally complain of the unavoidable delay in the execution of their debenture certificates. I am not, however, aware that any extraordinary delay exists at present which should have called forth the memorial. I admit that we are about two months behind with the debentures; one month can scarcely be avoided at any time while the existing laws remain in force, allowing the exporter twenty days after the clearance to make the oath and give the exportation bond.

The export trade, as the memorialists truly state, has increased within the last few years almost beyond calculation, and the duties incident to the Collector's office have proportionably increased. Would the department proposed by the memorialists, if organized, prevent the delay or give any facility to the issuing of the debentures? I think not, but would add much to the responsibility of the Collector and increase very essentially the labor incident to the duties of his office. Should the department recommended be created, it would be necessary that it should be furnished by the importers with an entry of the merchandise, and by the inspectors, weighers, gaugers and measurers with their returns, both inward and outward, which would increase the labor fifty per cent. on importation entries. The duties inwards are nearly ten times as much as the drawbacks, and it can be easily ascertained whether the public would derive any benefit from the proposed experiment. Should it be suggested that the new department might have the use of the entries made in the Collector's office, I would urge in reply, should that be allowed, it would render it almost impossible for the Collector to make out his accounts of the import revenue.

I cannot admit that any branch of the business in the Collector's office is neglected, or that each does not receive all possible attention. Attention is given to the drawbacks on exports as well as to the collection of the revenue arising from imports and tonnage.

The division of responsibility in monied concerns seldom results in any good. But should the department recommended be organized, I would ask whether, instead of dividing the responsibility it would not increase that of the Collector, by rendering him liable for the acts of the head of the new department. And in what way can the creation of the contemplated department relieve the Collector from any of his arduous duties; he would still be under the necessity of examining the same papers relating to merchandise entitled to drawback before he could sign the debentures or make his return to the Treasury that he has now to examine, and the same delay would unavoidably take place. In my own judgment the greater number of co-ordinate or independent departments created in the collection of the customs the greater will be the delay, embarrassment, labor, and expense.

To that part of the memorial which complains of the accommodations in the custom-house, I beg leave to state that it is entirely incorrect.

Previous to the last summer there may have been grounds for this complaint. But during the past summer I caused the second story of the front building of the custom-house to be thrown into one room, which is about fifty feet square, placing the counters and desks in such manner as to form a large hollow square for the persons transacting business. The room and arrangements have been acknowledged by all persons visiting the custom-house, except the memorialists, to be sufficiently capacious and every way convenient.

Since the opening of the trade to Mexico and South America generally the exportation of assorted cargoes with the benefit of drawback has greatly increased. We have several times received from a single shipper, in one vessel, eighty, ninety, and to one hundred entries for drawbacks, he having purchased as many packages of goods as would entitle him to a debenture of fifty dollars or thereabouts of duties on importation, and for each entry three debentures generally become necessary to meet the several terms of credit of the duties on importation.

During the last month I have placed four additional clerks in my office, who, together with several others besides those usually employed, are now progressing with the calculations of the drawbacks, which I expect shortly to get up as near as is practicable to keep them. The extension of time for bonding and making the oath of exportation after clearance of the vessel has tended to cause many omissions. Was the exporter required to have his drawback entries of goods subject to *ad valorem* duties made complete, and all of his entries for drawback signed and dated when lodged at the custom-house, and the bond and exportation oath made within ten days thereafter, it would add much to the facility of preparing the debentures. And I think another salutary provision might be made, when the drawback of duties on exportation did not exceed one hundred dollars, by requiring only one debenture and payment at the most extended time allowed by law for the credit of the duties on importation. This alteration would not only materially lessen our labor but lessen the chance of many errors. The terms of credit allowed by law for duties on importation of merchandise are various. From the West Indies six and nine months; from Europe eight, ten, and twelve months; and from other places eight, ten and eighteen months. The merchandise thus imported may be retained nearly twelve months and then exported with the benefit of drawback, and by this it will appear that duties may be paid months before the goods are exported. Merchants are in the habit of selling their merchandise at custom-house measure, weight, or gauge, with custom-house tare, and frequently resell it several times with the benefit of drawback, and sometimes at what is termed "short price," or in other words the seller to receive the debenture in part payment. When this is the case the parties apply to the weigher, gauger, or measurer for a private return, which the law does not permit them to make. Application is next made to the clerks in the custom-house for a sight or a copy of the return, with a request to be informed the amount of the drawback, and desire to have the debentures immediately that they may settle their purchase or sale, and all this frequently happens before they have given the bond and made the exportation oath. There is one part of the drawback system which the memorialists have not noticed, though by far the most troublesome and attended with the most labor in making the certificates. I refer to the transportation overland and coastwise of merchandise entitled to drawback. This, perhaps, is the most laborious and at the same time the most loosely attended to of any in all the ports of exportation.

Should my suggested alterations be deemed worthy of attention I think some good might result from their adoption.

The public business occasionally calls the Collector from his office, and when absent it is impossible for his deputy to attend to the duties of both offices. And in case of the sickness of the Collector or his deputy it is impossible for one to attend to the duties of both. The business incident to the Collector's

office having also so rapidly increased for the last three or four years as to render it highly proper and necessary to allow him another deputy. This would in some measure relieve the Collector from the more minute details of his office and enable him to give a more general superintendence to the whole department of the customs. And I will add that, in my opinion, should an additional deputy be appointed it would tend to remedy more effectually the evil complained of than the creation of a new executive department, and would also be far less expensive to the Government. I would take the liberty of also suggesting that in case the proposed department should be organized it would become necessary to make some provision for the payment of its officer and clerks other than those already provided for the payment of the Collector, Naval Officer, and Surveyor.

I am, respectfully, your obedient servant,

JONATHAN THOMPSON, *Collector.*

Hon. William H. Crawford, *Secretary of the Treasury, Washington.*

18th Congress.] **No. 730.** [2d Session.

DRAWBACK ON SPIRITS AND WINE IN CASKS NOT LESS THAN FIFTEEN GALLONS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES FEBRUARY 25, 1825.

Mr. Cambreleng, from the Committee of Ways and Means, to whom was referred a resolution of the House of Representatives of the 24th January, instructing them "to inquire into the expediency of permitting a drawback to be paid on foreign brandy and wine when re-exported to any place in *Mexico, Guatemala,* or *South America,* in casks of not less than fifteen gallons," reported:

That it would not be expedient, were it even in conformity with the stipulations of our existing treaties with foreign nations, to adopt a commercial measure limited in its operation to particular countries. A general measure of the character contemplated in the resolution would interfere with a very necessary regulation extending to every description of merchandise exported with the benefit of drawback, which requires that the same shall be exported in the identical packages or casks in which it was imported, unless so damaged as to make it necessary to substitute new packages or casks.

The committee are, however, sensible of the necessity and advantage of extending every facility to the carrying trade, and they are particularly disposed to enlarge our commerce with the American States. They are aware that in the trade to these countries it is necessary that wines and spirits should be exported in casks of small size to facilitate their transportation into the interior. The best remedy for the inconvenience now existing appears to be to remove any restriction which may be imposed by our laws as to the size of the casks in which wines or spirits may be imported. If such restriction be removed, it is probable the sagacity of those engaged in the trade will very soon furnish our markets with wines and spirits in casks of a capacity suited to every foreign market.

With regard to wines, the committee are not aware of any restriction as to the size of the casks. They may be imported and exported in casks of any description; trade must be left to its own expedients to correct the evil if any exists. It is otherwise with foreign distilled spirits.

By the act of March 2, 1799, the importation, by sea, of distilled spirits is prohibited in casks of a capacity less than ninety gallons; while this restriction continues, we must limit if not deprive ourselves altogether of a very profitable branch of trade with the American States; it will, of necessity, continue to be a direct trade between Europe and those States in which we shall have little if any share. There are other reasons why this restriction should be removed; whatever may have been the motive for its adoption, it has been found, in practice, more inconvenient than useful. Many vessels have been seized and detained for an innocent violation of this prohibitory regulation; while as a measure to guard against frauds on our revenue it would seem to be wholly abortive; we might with equal propriety prescribe by law the capacity of packages for every description of merchandise. The committee therefore report a bill authorizing the importation of foreign distilled spirits in casks of a capacity not less than fifteen gallons.

18th Congress.] **No. 731.** [2d Session.

OPERATIONS OF THE MINT.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES FEBRUARY 25, 1825.

Treasury Department, *February* 23, 1825.

Sir: I have the honor to transmit herewith three statements, marked A, B, C, which have been prepared by the Comptroller of the Treasury pursuant to the 7th section of an act of Congress, passed on the 2d of April, 1792, entitled "An act establishing a Mint and regulating the coins of the United States."

These statements contain all the information relative to the transactions of the Mint which the settlements made at the Treasury afford.

I have the honor to be, very respectfully, your obedient servant,

WM. H. CRAWFORD.

Hon. H. CLAY, *Speaker of the House of Representatives.*

A.

Statement exhibiting the balance of the gold and silver bullion remaining in the hands of the officers of the Mint on the 31st December, 1823; the amount deposited from January 1 to December 31, 1824; the different species of coins made and paid on account of deposits; allowances for wastage, and the balance remaining in the hands of the officers of the Mint on the 31st of December, 1824, to be accounted for on a future settlement, viz:

GOLD.

	Ozs.	dwts.	grs.	
Balance of gold bullion remaining in the hands of the officers of the Mint on the 31st of December, 1823	820	17	20	$14,588 14 5
Gold bullion deposited from January 1 to December 31, 1824	4,931	12	00	87,672 37 0
Total	5,752	09	20	102,260 51 5
Amount paid for deposits of gold from January 1 to December 31, 1824				93,207 06 5
Amount deposited in the Bank of the United States on the 31st of December, 1824				1,065 69 0
Balance in the hands of the Treasurer of the Mint on the 31st of December, 1824				1,440 79 5
				95,713 55 0
Deduct as follows:				
Amount in the hands of the Treasurer and in the Bank of the United States on the 31st of December, 1823				2,513 55 0
				93,200 00 0
Gold coins made at the Mint from January 1 to December 31, 1824—17,340 half eagles, 2,600 quarter eagles	5,242	10	00	93,200 00 0
Allowance to the chief coiner for wastage for same period	10	18	14	194 29 5
Gold bullion in the hands of the officers of the Mint on the 31st of December, 1824	499	01	06	8,866 22 0
	5,752	09	20	102,260 51 5

SILVER.

Balance of silver bullion remaining in the hands of the officers of the Mint on the 31st of December, 1823	146,673	12	12	169,241 39 5
Silver bullion deposited from January 1 to December 31, 1824	1,634,012	09	00	1,885,398 02 0
	1,780,686	01	12	2,054,639 41 5
Amount paid for deposits of silver from January 1 to December 31, 1824				1,753,167 27 5
Amount deposited in the Bank of the United States on the 31st of December, 1824				237 16 5
				1,753,404 44 0
Deduct as follows:				
Amount in the Bank of the United States on the 31st of December, 1823				927 44 0
				1,752,477 00 0
Silver coins made from January 1 to December 31, 1824—3,504,954 half dollars	1,518,813	08	00	1,752,477 00 0
Allowances made to melter and refiner and chief coiner for wastage for same period	3,319	00	05	3,829 62 5
Silver bullion in the hands of the officers of the Mint December 31, 1824	258,553	13	07	298,332 79 0
	1,780,686	01	12	2,054,639 41 5

LUND WASHINGTON, *Clerk.*

COMPTROLLER'S OFFICE, *February* 22, 1825.

B.

The Mint of the United States in account for copper purchased from the commencement of the institution to December 13, 1824.

Dr.	Troy weight.	Cost of copper.		Troy weight.	Value of copper, at the rate of 7 dwts. to a cent.
	lbs. oz. dwt.			*lbs. oz. dwt.*	
To amount of rough copper and copper planchets purchased from the commencement of the institution to the 31st December, 1823, per statement marked B, accompanying the Comptroller's letter of the 20th May, 1824..	1,553,303 2 19	$407,632 46	By amount of rough copper and copper planchets accounted for from the commencement of the institution to 31st December, 1823, per statement marked B, accompanying the Comptroller's letter of the 20th May, 1824.	1,475,293 11 00	$493,324 67
To cost of 91 casks of copper purchased of William Harrol, of Birmingham, in the 4th quarter of 1823, received per the ship Montezuma, 15 tons, 1 cwt. 1 qr. 7 lbs.....	41,011 1 15	10,039 81	By amount of cents deposited by the Treasurer of the Mint to the credit of the Treasurer of the United States in the year 1824.....	45,135 5 00	15,475 00
To loss in exchange in remittance to Wm. Harrol on account of the purchase of copper.....	.....	773 23	Amount accounted for.....	1,520,429 4 00	508,799 67
To amount gained on coinage.....	.....	115,686 47	Balance on hand 31st December, 1824, in the hands of the Treasurer of the Mint:		
			Coined.....	28,712 9 13	9,844 39
			Uncoined.....	41,011 1 15	14,061 25
			Chief coiner, uncoined.....	4,161 1 6	1,426 66
	1,594,314 4 14	534,131 97		1,594,314 4 14	534,131 97

Comptroller's Office, *February* 22, 1825.

LUND WASHINGTON, *Clerk.*

C.

Summary statement exhibiting the value of coins made at the Mint; the amount of disbursements on account of the establishment; the amount allowed for wastage; the amount retained of deposits, and the amount gained on the coinage of copper, from the commencement of the institution to the 31st of December, 1824, viz:

Value of gold, silver, and copper coinage up to December 31, 1823.....			$21,789,350 71
Gold coins made from January 1 to December 31, 1824, per account A..		$93,200 00	
Silver coins made from January 1 to December 31, 1824, per account A..		1,752,477 00	
Copper coins made from January 1 to December 31, 1824, per account B..		15,475 00	
			1,861,152 00
Total value gold, silver, and copper.....			23,650,502 71
Net charge on the coinage of gold, silver, and copper, to December 31, 1823.....		527,182 85	
Add amount gained on the coinage of copper to the same period.....		112,438 26	
		639,621 11	
From which deduct:			
Amount wastage on gold and silver to December 31, 1823..	$79,175 57		
Also, amount wastage from January 1 to December 31, 1824.....	4,023 92		
		83,199 49	
			556,421 62
Add amount disbursed on account of the establishment from January 1 to December 31, 1824.....			22,044 93
Add, also, the amount wastage on gold and silver to December 31, 1824..		83,199 49	
From the above deduct:			
The amount retained from deposits to December 31, 1823..	$11,311 47		
Also, this sum from January 1 to December 31, 1824.....	1,872 27½		
		13,183 74½	
			70,015 74½
			648,482 29½
Deduct the amount gained on the coinage of copper from the commencement of the institution to December 31, 1824.....			115,686 47
Net amount chargeable to the coinage of gold, silver, and copper, from the commencement of the institution to December 31, 1824, including the cost of lots, buildings, and machinery.....			532,795 82½

LUND WASHINGTON, *Clerk.*

Comptroller's Office, *February* 22, 1825.

19TH CONGRESS.] No. 732. [1ST SESSION.

STATE OF THE FINANCES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES DECEMBER 22, 1825.

TREASURY DEPARTMENT, *December* 22, 1825.

SIR: I have the honor to transmit a report, prepared in obedience to the "Act supplementary to the act to establish the Treasury Department."

I have the honor to be, with great respect, sir, your obedient servant,

RICHARD RUSH.

The Hon. SPEAKER *of the House of Representatives.*

REPORT.

In obedience to the directions of the "Act supplementary to the act entitled an act to establish the Treasury Department," passed on the 10th of May, 1800, the Secretary of the Treasury has the honor to submit to Congress the following report:

1. OF THE PUBLIC REVENUE AND EXPENDITURE OF THE YEARS 1824 AND 1825.

There being no direct taxes of any kind, duties of excise, or other internal duties in operation under the authority of the United States, the public revenue, by their existing laws, arises almost entirely from duties upon foreign merchandise imported, and upon tonnage, and from the sale of the public lands. There are other branches from which small and occasional receipts are derived, as dividends on bank stock, the Post Office, arrearages of taxes due under former laws, and other incidental payments, the aggregate of which, whether from temporary or permanent sources, is inconsiderable, as will appear by statements annexed to this report, where all are recapitulated.

The receipts from the Post Office, indeed, have, of late years, exceeded a million of dollars annually; but this sum, exhausted for the most part in defraying the expenses of that extensive and useful establishment, performs, in this manner, the highest purposes of revenue, by contributing to the intercourse, the trade, and the prosperity of the country.

The net revenue which accrued from duties on imports and tonnage during the year 1824 amounted (see statement A) to		$20,385,430 42
The actual receipts into the Treasury, from all sources, during the year 1824, amounted (including the loan of five millions, at four and one-half per cent. interest, to discharge Florida claims,) to		24,381,212 79
Viz:		
Customs, (statement A)	$17,878,325 71	
Public lands, (statement D)	984,418 15	
Dividends on stock in the Bank of the United States, arrears of internal duties and direct taxes, and incidental receipts, (statement E)	472,987 04	
Repayments of advances made in the War Department, for services and supplies, prior to July 1, 1816	45,481 89	
Loan made under the act of the 24th of May, 1824, "to provide for the awards of the Commissioners under the treaty with Spain,"	5,000,000 00	
Making, with the balance in the Treasury on the 1st of January, 1824, of		9,463,922 81
An aggregate of		33,845,135 60
The regular and permanent expenditures of the United States divide themselves into two principal branches: First, the sums authorized by law for defraying the whole expenses of the Government, domestic and foreign, civil, military, and naval; second, those provided for the payment of the interest and principal of the public debt.		
The actual expenditures of the nation, on all accounts, during the year 1824, amounted (statement F) to		31,898,538 47
Viz:		
Civil, diplomatic, and miscellaneous	$7,155,308 81	
Military service, including fortifications, ordnance, Indian department, revolutionary and military pensions, arming the militia, and arrearages prior to the 1st of January, 1817	5,270,254 34	
Naval service, including the gradual increase of the Navy	2,904,581 56	
Public debt	16,568,393 76	
Leaving a balance in the Treasury on the 1st of January, 1825, of		1,946,597 13

The difference between this balance and that stated in the last annual report from the Treasury is reconciled by the facts that the balance last year was given as an estimated balance, subject to correction

by actual settlement afterwards, and that it included the moiety of the loan of five millions under the act of May 26, 1824, which was not paid into the Treasury until after the 1st of January.

The actual receipts into the Treasury during the first three quarters of the year 1825 are estimated to have amounted to.....		$21,681,444 56	
Viz:			
Customs.....	$15,196,397 00		
Public lands, (statement G).....	976,902 67		
Dividends on stock in the Bank of the United States	367,500 00		
Arrears of internal duties and direct taxes and incidental receipts, (statement H).....	98,886 29		
Repayments of advances made in the War Department for services or supplies prior to July 1, 1816.....	41,758 60		
Loan under the act of May 26, 1824.....	5,000,000 00		
And the actual receipts into the Treasury during the fourth quarter of the year are estimated at.....		5,100,000 00	
Making the total estimated receipts into the Treasury during the year 1825.....			$26,781,444 56
And, with the balance in the Treasury on the 31st December, 1824, of.....			1,946,597 13
An aggregate of.....			28,728,041 69
The expenditures during the first three quarters of the year 1825 are estimated to have amounted (statement I) to.....		$20,190,979 91	
Viz:			
Civil, diplomatic, and miscellaneous.....	$2,098,525 16		
Military service, including fortifications, ordnance, Indian Department, revolutionary and military pensions, arming the militia, and arrearages prior to January 1, 1817.....	4,890,310 59		
Naval service, including the gradual increase of the Navy.....	2,127,156 37		
Public debt.....	11,074,987 79		
And the expenditures during the fourth quarter are estimated at....		3,253,000 00	
Viz:			
Civil, diplomatic, and miscellaneous.....	$445,000 00		
Military service, including fortifications, ordnance, Indian Department, revolutionary and military pensions, arming the militia, and arrearages prior to January 1, 1817.....	960,000 00		
Naval service, including the gradual increase of the Navy.....	820,000 00		
Public debt.....	1,028,000 00		
Making the total estimated expenditure of the year 1825.....			23,443,979 91
And leaving in the Treasury on the 1st of January, 1826, an estimated balance of.....			5,284,061 78

Should the expectations formed respecting the receipts in the fourth quarter be realized, the amount of receipts for the whole year will have exceeded the estimate presented by the Treasury at the last session of Congress by about $500,000.

It is to be remarked, that of the above estimated balance of $5,284,061 78 the sum of $3,500,000 is not subject to appropriation, being the estimated amount that will remain on the 31st of December next unsatisfied of appropriations heretofore made. These appropriations, being necessary for the objects for which they were severally made, are still an existing charge upon the means of the Treasury.

Of the residuary balance of $1,784,061 78, it is proper distinctly to state that about one million cannot be counted upon in any estimate of effective funds for the public service. It is made up of debts due from various banks whose notes were received by the Government during the suspension of specie payments, or which were heretofore used as banks of deposit—debts of which the recovery must, in regard to a large part, be doubtful, and, in any case, slow. It may be proper to add that the permanent deposits, generally, made in State banks, have recently been withdrawn, or put in train to be so; the public exigencies which rendered it necessary to make them, in common with those on which the losses above mentioned are likely to occur, no longer existing. Such portions of the deposits as may still remain in any of these institutions will be further withdrawn, as circumstances may render just and expedient, until these operations are closed; nor will they be renewed where it may be avoidable.

It may be proper, also, to state that directions have lately been issued to all the Receivers and Collectors of the Public Revenue not to receive, in any payments made to them, bank notes of any of the State banks of less amount than five dollars. In discountenancing a species of paper circulation deemed to be objectionable, reference was had to the authority and example of Congress upon this point, as seen in the prohibition to the Bank of the United States, and to the banks existing in the District of Columbia, against issuing notes of a lower denomination. To guard against all inconvenience to individuals from the adoption of this measure by the Treasury, especially in the districts where the public lands are sold, an adequate previous notice was directed to precede its enforcement.

2. OF THE PUBLIC DEBT.

The total amount of funded debt, due on the 1st of October, 1825, (statement No. 3,) was	$80,985,537 72
Of the above amount, the only portion remaining unpaid, of the revolutionary debt, is the 3 per cents, amounting to $13,296,231 45. This sum and the subscription of seven millions in the Bank of the United States, at five per cent., (the United States holding an equal amount in the shares of that institution,) are redeemable at the pleasure of the Government, making together	20,296,231 45
The residue of the public debt, contracted subsequently to the 1st of January, 1812, and amounting to $60,689,306 27, exists in the following portions, and is redeemable at the following periods, viz:	
In 1826, being the residue unpaid of loans made in 1813	16,270,797 24
In 1827, being the residue unpaid of loans made in 1814	13,096,542 90
In 1828, being the residue unpaid of loans made in 1815	9,490,099 10
The stock of the foregoing portions of the debt is all at 6 per cent.	
In 1829, stock at 4½ per cent., being the moiety of 6 per cent. stock of 1813, exchanged under the act of Congress of March 3, 1825	792,569 44
In 1830, stock at 4½ per cent., being the other moiety exchanged as last above stated	792,569 44
In 1831, stock at 5 per cent.; this is one-third of the sum of $56,704 77, issued in exchange for the 6 per cents of 1813, 1814, and 1815, subscribed under the act of the 20th of April, 1822	18,901 59
In 1832, stock at 5 per cent., being one other third part of the sum subscribed as last above stated	18,901 59
In 1832, stock at 4½ per cent., borrowed of the Bank of the United States, one half to pay the Florida claims, the other half to pay off the 6 per cent. of 1812, under the act of Congress of May 26, 1824	10,000,000 00
In 1832, stock at 5 per cent., under the act of Congress of May 15, 1820	999,999 13
In 1833, stock at 5 per cent., being the remaining third, subscribed under the act of April 20, 1822	18,901 59
In 1833, stock at 4½ per cent., being one moiety of the amount subscribed in exchange for 6 per cent. stock of 1813, under the act of May 26, 1824	2,227,363 97
In 1834, stock at 4½ per cent., being the other moiety subscribed as last above stated	2,227,363 98
In 1835, stock at 5 per cent., being the amount issued under the act of Congress of March 3, 1821	4,735,296 30
Total redeemable at the period specified	60,689,306 27
Total redeemable at the pleasure of the Government	20,296,231 45
Total amount of funded debt on the 1st day of October, 1825	80,985,537 72

The amount of Treasury notes outstanding on the 1st of October, 1825, is estimated (No. 4) at $16,600.

And the amount of Mississippi stock unredeemed on that day, including awards not applied for, (No. 5,) at $7,850 17.

The foregoing recapitulation exhibits the precise amount of the public debt now due, as well as the different periods at which, by the terms of the several loans under which it was contracted, the United States are at liberty to pay it off. Of the sum of $11,074,987 79, mentioned under the head of expenditures for 1825 as having been paid off in that year, $7,727,052 19 were on account of the principal of the debt, and the remainder on account of interest during the first three quarters of the year. Nearly the whole of the principal thus paid was outstanding at an interest of six per cent. Looking to the above recapitulation, it appears that in the years 1826 and 1827 a larger amount of debt becomes redeemable than it will fall within the ordinary surplus means of the Government to pay in the course of those years, viz: a sum exceeding sixteen millions in the former and thirteen millions in the latter year. Both these portions of the debt are also at an interest of six per cent. In 1828 the amount redeemable is at a point which it may be hoped the stated means of the Treasury for that year will reach; the ability to pay off increasing as the process of reduction advances, both by the increasing means of the nation and the annual liberation of interest on the amount of debt reduced. But in the year 1829 only a very small amount becomes redeemable, viz: less than one million, and in the year 1830 a sum no larger.

At the period of the last annual report from the Treasury no portion of the debt became redeemable in either of those years; and, with a view to a more equal diffusion of payments, as well as to effect a saving in interest, it was recommended that the excess of debt which could not, by the ordinary resources of the Treasury, be discharged in 1826 and 1827, the debt redeemable in the former year, then standing at $19,000,000, should be thrown in equal portions upon the years 1829 and 1830. To carry this recommendation into effect, so far as applied to the year 1826, a loan of twelve millions was recommended, at five per cent.—one half to be redeemable in 1829, the other half in 1830; the entire twelve millions being intended to constitute a fund with which, in conjunction with the annual surplus means of the Treasury, to pay off the nineteen millions redeemable in 1826. The principle of the recommendation was adopted by Congress, but not its precise terms. An act was passed on the 3d of March, 1825, authorizing an exchange of stock to the amount of twelve millions of dollars, at 4½ per cent., for a stock of like amount at 6 per cent., the latter being so much of the stock of 1813 as was intended by the act to be redeemed. The act also authorized a loan to the same amount, and at the same rate of interest, to accomplish the same object; both modes not to be pursued if either succeeded. The new stock of 4½ per cent., whether proceeding from the exchange or the loan, was, by the terms of the act, to be subject to redemption in 1829 and 1830 in equal portions. The proper measures were taken to execute this act, but have prevailed only to a limited extent.

The operation of exchange which was first resorted to took effect to the amount of $1,585,138 88, and this sum, divided into equal parts, forms the two sums that now stand in the general table of the debt as redeemable in the years 1829 and 1830, whilst they have also served to diminish by so much

the six per cent. stock of 1813. Proposals for a loan for the residue of the sum wanted were next issued, but no offers were received. The causes of the failure, it may be presumed, were the low rate of interest and short periods of redemption held out by the act, in conjunction with an activity in the commercial and manufacturing operations of the country, affording higher inducements to the investment of capital. This mode of dealing with the debt, whereby, through the instrumentality of new loans, stock at a high interest is converted into a stock at a reduced interest, and whereby, also, the extinguishment of the principal is made to fall in payments as nearly equal as may be throughout a given number of years, is evidently advantageous to the public, since it not only lessens the national expenditure, on account of interest, but guards against the possible accumulation of money in the Treasury in years when it might remain inactive towards the progressive reduction of the debt. As it is a mode fully sanctioned by Congress heretofore, it is respectfully recommended, on this occasion, that an act be passed, at an early day of the session, giving authority to borrow nine millions of dollars at an interest not exceeding five per cent., redeemable in equal portions in 1829 and 1830, in order that the Treasury may be enabled to pay off, in 1826, the entire remaining amount of the six per cent. stock of 1813, redeemable in that year. Nine millions, with the disposable means which the Treasury will probably have at command in 1826, it is believed, will form a sum commensurate with this object. Five per cent. is named as the maximum of interest, and, considering the short period of redemption, it is not probable that the loan could be obtained at a lower rate. The contingencies of the money market might, indeed, produce more favorable offers; but these are not to be counted upon with any approach to that certainty which should form the basis of such a financial operation.

Should the act in question be passed, it is further respectfully recommended that, in the event of the loan being obtained under it, authority be given to issue to the holders of the stock under the 3d of March last, exchanged stock equal to the amount of the subscription before stated, viz: $1,585,138 88, bearing the same rate of interest as that which may be issued under the act proposed. The two acts will have had precisely the same object. The second, should it succeed, will only have consummated an operation which will date its inception from the first. It is therefore considered that it will belong to a proper estimate of good faith to place the stockholders under both acts upon a footing of equality. Those who were willing to accede to the terms of the Government at an early day in this transaction should not be left in a worse situation than those who may have held back in the hope of better offers. Let all be treated alike. It is thus that the Government will exalt itself before the nation. It is thus that, substituting an expanded justice for the mere letter of a bargain, it will be likely to invite still larger confidence in future. It is thus that it will ultimately be the gainer by that connexion invariably subsisting between the permanent interest of every Government, and its standing of unimpeachable and spontaneous equity in the eyes of the public creditor.

Should an act for the loan of five millions be passed, a considerable surplus of the debt at 6 per cent. will still remain to be provided for the service of 1827. More than thirteen millions of the stock of 1814 becoming redeemable in 1827, the whole cannot be redeemed in that year but with the aid of a loan. A loan of six millions would be sufficient, in all probability, for this purpose, and is accordingly recommended. The interest not to exceed five per cent., and the amount to be also subject to redemption in 1829 and 1830 in equal portions. The effect of the two loans recommended, which it would be most desirable to authorize in distinct acts, would, it is believed, be to enable the Government to redeem the whole of the 6 per cent. stock of 1813 and 1814 in the course of 1826 and 1827. It would also throw upon each of the years 1829 and 1830 an amount of debt equal to about eight millions and a half, instead of less than one million, according to the distribution as at present existing. The only remaining stock of six per cent. would then be that of 1815, in amount under nine millions and a half, redeemable in 1828. Should no unforeseen expenditures arise, and a proper economy be kept up in the public administration, it may reasonably be hoped, as before intimated, that the surplus revenue at the disposal of the Treasury in 1828 will be equal to the reimbursement of that sum. After 1830 the whole amount of debt, on the results herein assumed, would stand at about forty millions; full one-half of which will be redeemable at the pleasure of the Government. No portion of it will be at an interest exceeding five per cent., whilst the principal part will be at a rate still lower. With these views of the public debt, so encouraging in their bearing upon its speedy, certain, and regular extinguishment, it is not deemed necessary to recommend, at present, any other measures in relation to it than the two loans described.

3. OF THE ESTIMATE OF THE PUBLIC REVENUE AND EXPENDITURE FOR 1826.

The public revenue is derived in an amount so preponderating from foreign commerce that the state of the latter is always to be chiefly looked to in every prospective view of the national income. As the internal business of the country has worn a character of activity and increase during the present year, so has also its foreign trade by that close connexion which subsists between them. The exports for the year ending on the 30th of September last, have exceeded ninety-two millions of dollars. The imports have exceeded ninety-one millions. Of the exports, upwards of sixty-six millions were of domestic and the remainder of foreign productions.

Of the imports, upwards of eighty-six millions were in American vessels. Of the exports, upwards of eighty-one millions. Considering that the vessels of those foreign nations with which the United States have the most extensive commercial intercourse are now placed upon a footing of equality as to duties and charges of whatever kind in our ports with the vessels of the United States, this heavy excess of American tonnage is a signal proof of the flourishing state of our navigation. It may serve to show how the efficient protection extended to it by the early laws of Congress succeeded in establishing it in a manner to meet and overcome all competition. Before the era of those laws it is known how this great interest languished; how little able it proved, before the auxiliary hand of Government was stretched out, to support itself against the established superiority and overwhelming competition which it had to face in the world.

The foregoing amount of exports exceeds by about seventeen millions of dollars the average amount for the three years preceding. The imports exceed by about eleven millions the same average. Whilst this large excess of exports during the past year arises chiefly from the produce of the soil, it is satisfactory to know that domestic manufactures have lent their contribution. Of the latter there have been exported to the value of between five and six millions of dollars; this is an excess of eight hundred thousand dollars over those exported in 1824, and of more than two millions of dollars over those

exported in 1823. The progressive increase in this branch of industry is naturally ascribable to the new tariff.

The effects of the tariff upon the course of our foreign trade in other respects have as yet been but very partially disclosed. More time must elapse before such a body of successive facts can be presented under it as may lay a foundation for confident conclusions. The law itself, by the terms of its enactment, has not yet come into full operation in all its parts; and the returns in possession of the Treasury are not yet complete, even for the short period during which its principal provisions have had any efficacy. One thing seems apparent, that its effect, up to the present period, has not been to diminish the general aggregate of the foreign trade of the country. In estimating the value of the importations for the last year it is probable that even an increase will be found to have taken place in some articles on which the duties were raised, as in fabrics of cotton, and in several articles composed of iron, whilst in other articles of this last material, as well as some articles composed of wool, a decrease will be observable. But a fact challenges notice, that can scarcely have been without its operation upon our importations during the commercial year just closed: it is the extensive changes that were announced in March last in the tariff of Great Britain. The trade of that country exerts such an influence upon the trade of other countries that any important alterations in the former must always be likely to affect, to a greater or less extent, the markets of Europe and of the commercial world. The larger admission into England, which the above changes authorized, of the commodities of other countries, heretofore positively or virtually excluded for ages from her ports, must have affected the prices of a portion, at least, of those commodities by the prospect of a new vent thus suddenly opened to them. This is known to have been the case in regard to some commodities, the duties upon which were lowered by the British tariff; which commodities are, also, amongst those imported from Europe into the United States. It is presumable that it may have been the case in regard to others less distinctly known. Hence, the additional value of foreign merchandise imported into the United States during the past year cannot, in all cases, be taken as the true measure of an additional quantity, the laws of the United States requiring the value of foreign articles to be fixed at the port of exportation, and at the time of exportation. These changes in the British laws of trade, operating simultaneously with the new tariff at its commencement, increases the difficulty of ascertaining at this juncture the exact effects of the latter, even for a single year, upon the course of the foreign trade of the United States.

The importations for the year being so large, and the provisions of the new tariff mainly attaching to them, a corresponding amount of revenue will arise from this source during the year. Accordingly, the gross amount of duties accruing upon imports and tonnage from the 1st of January to the 30th of September last is estimated at twenty-five millions five hundred thousand dollars. The gross amount that will probably accrue for the whole year is estimated at thirty-one millions. Should this amount prove to be correct, it will exceed by six millions of dollars the amount which has accrued during any one year since the excessive importations that immediately followed the war, viz: those of 1815 and 1816.

In estimating the clear revenue that may be expected to arise from the duties of the year, the amount of them to be drawn back on exportations of a portion of the articles on which they have accrued, the losses that may happen, and the expenses of collection, are all to be taken into consideration. The duties secured by bond during one year are chiefly payable in the year that follows. A portion is payable in the same year; but this is generally counterbalanced by the portion that also becomes payable in the next year on the importations of that year. It will be more than counterbalanced if the importations prove greater, and will not be met if they prove less. Debenture certificates for payment of drawback being demandable at any time within a year after the importation of the articles intended to be exported, the number and amount of them chargeable upon the accruing duties of the year can never be accurately foreknown.

The debentures issued during the first three quarters of the present year amounted to $4,489,710 29. This is more by $1,537,710 99 than those issued during the corresponding period of the preceding year. The amount of those outstanding on the 30th of September last, and chargeable upon the revenue of 1826, was $1,858,315 64, which is more by $854,313 64 than was chargeable on the same day, in 1824, upon the revenue of 1825.

The amount of duty bonds in suit on the 30th of September last was $2,987,347 22, which is $92,791 98 more than was in suit on the same day in the year preceding.

Deducing from the foregoing statements the conclusion and probabilities that may at present seem warrantable, the receipts for 1826 are estimated as follows, viz:

From customs	$24,000,000 00
From public lands	1,000,000 00
From bank dividends	385,000 00
From miscellaneous and incidental receipts	115,000 00
Making an aggregate of	$25,500,000 00

The expenditures of the year are estimated as follows, viz:

Civil, miscellaneous, and diplomatic	2,032,454 66	
Military service, including fortifications, ordnance, Indian department, revolutionary and military pensions, arming the militia, and arrearages prior to the 1st of January, 1817	5,525,662 55	
Naval service, including the gradual increase of the Navy	3,026,612 81	
Public debt	10,000,000 00	
Making together		20,584,730 02
Which will leave in the Treasury on the 31st December, 1826, after satisfying all the demands of that year, a surplus, estimated at		4,915,269 98

If the remark be entitled to any attention, that the recent alterations in the British laws of trade have affected the importations into the United States during the existing year, by increasing their ad valorem amount, it ought not to create surprise if the value of importations in 1826 should fall below

those of 1825, because, admitting that those laws served, on their first promulgation, to enhance the price of certain enumerated commodities in the markets of Europe, it is not probable that this effect of them will be either extensive or permanent. One of their main provisions is known to consist in a reduction of the duties upon a list of articles manufactured in the different countries of Europe as well as in Britain. But the most important articles of this list were already so thoroughly established in the manufactories of Britain as to be beyond the reach of competition from abroad. Hence, the privilege of introducing them there, and especially to any large extent, (meaning for consumption in Britain, without here alluding to her warehousing system,) must prove, in the end, to be nominal rather than real. Among the list are seen fabrics of woolen, of cotton, of linen, of hardware; and the new scale of duties is to have added to them in every case the amount of any internal excise duty previously existing, or which may at any time afterwards be imposed upon the same articles when manufactured in England. The forecast of that country, in all that relates to the interests of her manufactures, justifies the belief that she will not fail to conciliate the continued protection of them with whatever other abrogations she may ingraft upon her commercial code, either in relation to other nations of the world, or to her own dependencies in whatever part of it.

It has been seen how largely the exportation of our own manufactures during the past year has exceeded the exportations of the two years preceding. It may be added that in no previous year since the foundation of the Government has the exportation of American manufactures reached an amount at all approaching to that of 1825. This is known from official documents as far back as 1803, and no doubt can be entertained of its being true for the remainder of the period. This fact, in conjunction with the increasing consumption of these manufactures at home, and not less of their improving quality, gives gratifying assurance of the progress of this most important branch of the national industry. It may be considered as marking the commencement of an epoch in the national resources, since an intimate connexion is believed to exist between the full encouragement and success of domestic manufactures and the wealth, the power, and the happiness of the country. The United States would, it is thought, overlook what is due to the essential interests of their agriculture, which can never reach the full point of prosperity but under the constant and various demand of the home market; of their foreign commerce, which can never expand to its full limit of activity, or reap its full measure of riches, but with the aids of an active home trade, and of an export trade enhanced in its value by being diversified in its objects; of the exuberance of their soil, yielding the best materials for so many of the fabrics which conduce to the wants, the comforts, and the refinements of the social state; of the industry, the enterprise, the frugality of their people; of the unrivalled equality of their laws, which, interdicting exclusive rights and monopolies, invites the most energetic exertions of every individual in the field of competition; and, finally, of the advantages flowing from the absence of pecuniary exactions, by the hand of Government, upon the internal products and labor of the country, if they do not vigorously uphold the manufactures of the country, now, for the first time, appearing to be upon the eve of striking root. It is a commencement that deserves every seasonable improvement. The territorial size and fertility of a country depend upon nature or upon accident. Both the one and the other may exist upon the largest scale, but in vain, if a provident Government do not second these gifts, whilst nations destitute of them, and struggling against positive obstacles of nature, are seen to arrive, through the wisdom of their policy, at the heights of prosperity and renown. To give perfection to the industry of a country rich in the gifts of nature, and blessed in the beneficence of its Government; to draw out its obvious resources, and seek constantly for new ones, ever ready to unfold themselves to diligent inquiry, urged on by adequate motives; to augment the number and variety of occupations for its inhabitants; to hold out to every degree of labor, and to every modification of skill, its appropriate object and inducement; these rank among the highest ends of legislation. To organize the whole labor of a country; to entice into the widest ranges its mechanical and intellectual capabilities, instead of suffering them to slumber; to call forth, whenever bidden, latent ingenuity, giving to effort activity, and to emulation ardor; to create employment for the greatest amount of numbers, by adapting it to the diversified faculties, propensities, and situations of men, so that every particle of ability, every shade of genius, may come into requisition, is, in other words, to lift up the condition of a country, to increase its fiscal energy, to multiply the means and sources of its opulence, to imbue it with the elements of general as well as lasting strength and prosperity. It is in the destiny of nations that the highest points of advancement are not to be arrived at but through the complicated yet harmonious action of these elements. That extensive and flourishing manufactures, with the train of useful arts allied to them, tend to propel nations in this onward course, is a maxim believed to be enforced by the best lights of experience, and to be of peculiar application to the United States under the present circumstances of their interior and external condition. By a flourishing state of manufactures we shall see rising up a new class of capitalists, rivalling, in the extent and usefulnes of their operations, and in the amount of their gains, the wealthiest of our merchants; spreading, too, by the education and habits for which their pursuits when largely conducted make a call, useful knowledge and science wherever those pursuits concentre. By a flourishing state of manufactures we shall see the gains of the merchant augmented even in his trade of imports, since, for every foreign fabric excluded from consumption by the ultimate use of the rival fabric at home, other fabrics will find their way to us, consumption having no limits but the ability to buy, and this ability invariably increasing as home manufactures assume variety and attain perfection. It is then that they create and diffuse wealth by what is the only true foundation of it in a nation, the universal, subdivided, and successful industry of the people. It is then that they make a call for an abundant circulating medium by quickening the operations of purchase and sale. It is then that they attract the precious metals to a country, and, beyond any other power of retention, keep them there. By numerous manufactures we shall see agriculture, the first pillar in the State, stand firm; for when they shall have raised up new capitalists, who so sure to maintain profitable dealing with them as the owner of the soil? For the treasures that cover its surface and that lie beneath it he is then sure to find a market both regular and growing, whatever the political or mercantile vicissitudes at a distance, and as sure to buy at cheap rates the fabrics that he wants, cheapness being the necessary consequence of full competition among a powerful class of artisans at home. By numerous manufactures, in fine, we shall see reared up in the State that additional pillar which, standing in the middle, is indispensable to the stability of the other two; for the State must be in a false position, lying perpetually at the mercy of extrinsic events, when reposing only upon foreign commerce and agriculture. The great intermediate interest, strengthening and upholding both the others, is manufactures. When to the complete establishment of these the internal improvement of the country shall have been superadded, the farmer of the United States cannot but perceive that the measure of his prosperity is made potentially full. Discouraging distances between

himself and his customers exist no longer. Through the wisdom of art the obstacles of nature disappear. He sees combined with the advantages of a country of almost boundless extent and capacity of production the facilities of a quick intercourse, which compensate to small countries the want of these advantages. He sees time anticipated in the effective augmentation of our numbers, for, as with machinery in manufactures, so with canals and good highways, they change the relative weakness of thin and scattered into the activity and power of a condensed population, thereby exemplifying the highest wisdom of legislation; the noblest works of Government, guided by the intelligence and stimulated by the energy of freedom.

In giving these opinions in favor of domestic manufactures, it is known that other opinions exist on this subject, claiming the support of distinguished names both at home and abroad. For these opinions, as they have from time to time been witnessed in the discussions of the legislative hall at home, the utmost deference is felt. Nevertheless, it is deemed proper to communicate with candor those contained in this report, deliberately weighed as they have been, and uttered as they also are, under the obligations of official duty. In the submission of plans for the improvement of the public revenue, none occur more likely to prove salutary than those that look to the fostering of manufactures, under the truth that in the multiplied productions of nature and art in a country, the result of industry and skill everywhere diffused, lie the best and only foundations of finance. When the people of a country are universally and profitably employed, the aggregate of individual becomes the surest measure of national prosperity; and revenue for the public occasions will always be at hand, under whatever forms the Government may deem it most expedient and least burdensome to call it forth. The facts of the world are on the side of these opinions, it being incontestable that nations which have reached the most imposing heights of physical and intellectual power are those in which manufactures have been the most numerous, and arrived at the greatest perfection. It is more applicable to add that this perfection, amongst the nations where it has been most conspicuous, has been achieved through the most comprehensive and vigorous protection afforded to this kind of industry—a protection persevered in throughout ages, and never given up whilst its objects remained unaccomplished. The speculative economists of Europe are in opposition to the experience that surrounds them, and not less frequently to each other and to themselves, when they would hold up to any one nation the asserted benefits of an opposite system. "France," says one of her most celebrated writers of this class, (but who knows how to reconcile the enlightened ideas of free trade with those first duties that every nation owes to itself,) "is, probably, indebted for the beauty of her silk and woolen manufactures to the wise encouragement of that administration which advanced to the manufacturers two thousand francs for every loom at work." The same writer, (Say,) whilst describing the condition of some of the provinces of that country, and which, as he says, wanted nothing but towns to bring them into high cultivation, adds, "that hopeless, indeed, would be their situation were France to adopt the system which recommends the purchase of manufactures from foreign countries with the raw produce of domestic agriculture." France still adheres, in the midst of riches and power, to the practice on which these sentiments are founded. Nor is the example of Britain, up to this very moment, less absolute or less instructive. The prohibitions, the bounties, the high duties, the penalties, by force of which, throughout a long tract of time, the manufactures of that country have gained so much excellence, never, in anywise, abated until, by the recent avowals of her statesmen, high in intelligence, as authority, British fabrics were not merely certain to continue the supply, immense as it is known to be, of the home demand, but to find their way, in a proportion far greater than those from any other country, into all the markets of the world. The United States, with a combination of natural and political advantages as transcendent in number as degree, have before them these and other examples; the lights of co-existent nations; the amplest demonstrations of experience for building up their manufactures; and by that vigilant legislative assistance, without which they have never been known in any country to establish themselves in large or durable pre-eminence. Nor has this policy been found to interfere with an abundant foreign commerce in the wealthiest and most industrious nations. It has, on the contrary, carried its bounds still further, since every nation, by its habits and position, will always command superior facilities for excelling in certain branches of labor and art, which it therefore chiefly cherishes, leaving to other nations the opportunity of excelling in other branches, or of running the career of beneficial rivalry in the same; by which system the artificial productions of the world are augmented and improved, and the fields of traffic, through the increasing desires and varying tastes of mankind, as opulence and civilization make new advances, more and more extended and enriched. If the nations of Europe, whose industry and interchanges move in circles geographically proximate to each other, have yet adopted this policy, or have fallen back in their prosperity by the fact of its absence; if those nations that have adopted it are still seen to keep to it, or have only swerved from it after its ends have been attained, by stronger reason should the United States act upon it. Their remoteness from all the chief sources of supply of manufactured articles forms the additional motive, not to invoke that which might be drawn from the burdens, and even exclusions, still in full existence in other countries against some of their primary productions. That a populous and independent nation, a nation civilized since the moment of its existence, and whose institutions, by their essential principle, tend to accelerate it in the career of intellectual and social, as already they have conferred upon it political eminence, should have continued, as long as the United States have done, to derive from a distance, to be computed only by the space of oceans, so many of the fabrics which conduce to the necessary or tasteful accommodations of life, if not without precedent, has, perhaps, not before existed in the case of any other nation upon the same extensive scale. Without adverting to the contingencies which may diminish or cut off this supply from remote hemispheres, the very deterioration to which time, and more frequently casualty, expose no inconsiderable portion of these fabrics before the natural and intended uses of them can be exhausted, and where the skill that made is too often alone competent to renovate or repair, becomes, by so much, a dead loss to the capital of the importer or consumer, and consequently to that of the nation. The amount of it would go far, it is believed, towards forming a fund for encouraging the equally perfect fabrication at home of most of the articles of foreign origin, consigned, by the cause alluded to, to premature inutility or destruction. Besides the advantages of manufactures for home use, the present moment is deemed to be peculiarly auspicious, not to say urgent, for fostering them, from the situation and circumstances of the rest of the world. An era has arrived, upon which after ages are to look back as to a point in the commercial destinies of mankind. The colonial system is fast falling to pieces: over immense regions it is totally gone, involving the certainty of changes both in the channels and the objects of trade, as vast as they will be various. The family of nations has been extended; new continents, new oceans, are opened to independent intercourse, to a just and equal participation in the benefits of which

the United States cannot but be alive. These benefits they can scarcely derive to the full and proper extent but by giving themselves to the large fabrication of those works of art for which their climate, their productions, and the skill and capital of which their citizens are already in possession, especially qualify them. The course of their export trade for the last two years, as stated in this report, is an encouraging omen of their ability and aptitude to enter this new and great field of competition. Not to follow up such beginnings by timely and judicious measures, might be to let opportunities pass not always to be recalled. Whilst nations, shut out by their limited territory from agricultural products as the basis of foreign trade, have yet pushed the latter to its furthest limits by manufacture alone as that basis, it is the favored lot of the United States to superadd to the extent and riches of their soil a state of social advancement and an amount of town population already equal to the most extensive and varied operations of manufacturing industry. Not to found establishments by which this species of profitable industry may take life and spread over the land, would, it is believed, be to forget alike what is due to the best interests of agriculture on the one hand, and to the further enlargement of our commercial power upon the other.

In expressing the convictions embraced in the foregoing remarks, it is not intended to close them by recommending any general revision of the tariff as fixed by the act of Congress of the 22d May, 1824. But it is deemed proper, under cover of them, respectfully to submit the expediency of effectually increasing the existing duties upon all manufactures of cotton *of a fine quality.*

The facilities and inducements to the fabrication of cottons of every description in the United States are so great that the most beneficial consequences may be anticipated from the full establishment of this manufacture in all its finer branches, in like manner as, by the protection already afforded to cotton fabrics in the coarser branches, we have seen these latter established with advantages so manifold and decided. And should we establish completely the former also, such is the quantity in which we produce the raw material of this prominent manufacture of modern times, and, what is still more important, such is its quality, that there is no cause for apprehending that our immense exportations of it abroad will stop; on the contrary, it may be expected that they will go on progressively increasing.

Concurrently with this recommendation for an augmentation of duties on all cotton manufactures of fine quality, it is deemed advisable to submit also the expediency of lowering, to a small extent, the duties at present existing upon teas, upon coffee, and upon cocoa.

These articles, especially the two former, are of such large consumption in the United States as to take rank among the necessaries of life. They go to make up a part of the daily beverage of the poor as well as the rich, and should, therefore, not be pressed upon too heavily by the hand of taxation in any form; the less as they trench upon no rival production at home. Their more enlarged consumption would tend to increase, in corresponding proportion, the demand for sugar, thereby fostering a valuable production of some of our own States. The more widely, also, the habit of their use can be extended, the greater, it is believed, would be the prospect of seeing lessened the consumption of ardent spirits, so baneful in their effects upon the industry, the health, and the morals of the community. Under these views alone, regarding their connexion with the public prosperity and individual happiness, any temporary or partial loss to the revenue that might result from an adoption of this last recommendation ought to be considered as compensated. It is not, however, certain that such loss would result, from the increased demand that might be expected to grow up for these articles, by a reduction of the present impositions upon them. As regards teas, it may be added, as an additional motive to the recommendation, that, under the present duties, there is reason to apprehend some falling off, ultimately, in our China trade, from the late laws and regulations of Britain, bearing upon this important article of merchandise. The interests of a valuable portion of our foreign trade, therefore, and of our shipping, appear to be at stake in fixing the duties upon teas of all kinds at rates somewhat lower than as at present established.

All which is respectfully submitted.

RICHARD RUSH.

TREASURY DEPARTMENT, *December* 22, 1825.

A.

A statement exhibiting the amount of duties which accrued on merchandise, tonnage, passports, and clearances; of debentures issued on the exportation of foreign merchandise; of payments for drawback on domestic distilled spirits and domestic refined sugar exported; of bounties on salted fish exported; of allowances to vessels employed in the fisheries; of expenses of collection; and of payments made into the Treasury during the year ending on the 31st day of December, 1824.

Duties on merchandise	$25,494,628 55
Duties on tonnage, &c.	126,516 44
Duties on passports and clearances	10,986 00
Debentures issued	4,277,923 74
Drawback on domestic distilled spirits and domestic refined sugar	1,973 48
Bounties and allowances	214,870 88
Gross revenue	21,137,362 89
Expenses of collection	751,932 47
Net revenue	20,385,430 42
Payments made into the Treasury	17,878,325 71

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, December* 21, 1825.

[Statement B, giving the details of the revenue from customs in 1824, will be furnished by the 30th instant; and C, relating to the tonnage employed in foreign trade, will accompany it.]

Lands sold and moneys received for lands from the 1st of January, 1824, to the 31st of December, 1824, and of payments made into the Treasury during the same period on account of public lands.

OFFICES.	Lands sold in 1824.	AMOUNT RECEIVED.			EXPENSES.		
		Amount received for lands in 1824.	Amount received in 1824 for lands sold prior to the 1st of July, 1820.	Total amount receiv'd in 1824.	Incidental expenses, including salaries and commissions.	Repayments made to individuals for lands erroneously sold.	Payments made into the Treasury.
	Acres.						
Marietta	9,698.59	$12,209 06	$2,001 32	$14,210 38	$1,346 06	.....	$12,356 54
Zanesville	24,215.84	30,357 72	8,607 71	38,965 43	1,959 08	$20 08	39,211 94
Steubenville	29,063.91	36,628 67	5,575 61	42,204 28	2,185 13	.....	39,929 94
Chilicothe	16,183.81	20,229 65	4,718 58	24,948 23	1,805 36	.....	22,967 05
Cincinnati	27,856.91	35,158 97	18,465 39	53,624 36	2,496 30	.....	42,360 74
Wooster	30,098.58	38,369 00	8,161 94	46,530 94	2,097 26	.....	43,207 45
Piqua	2,415.06	3,018 88	.....	3,018 88	1,089 37	.....	2,308 45
Delaware	27,219.31	34,024 13	.....	34,024 13	1,793 67	.....	32,087 90
Jeffersonville	11,313.34	14,141 65	10,748 63	24,890 28	1,804 70	.....	17,117 95
Vincennes	12,283.52	15,694 59	6,637 73	22,332 32	1,816 92	.....	23,490 05
Brookville	60,683.23	76,254 06	.....	76,254 06	2,725 93	.....	77,515 41
Crawfordville	69,203.40	80,074 01	.....	80,074 01	3,211 84	.....	77,558 70
Fort Wayne	1,075.02	1,343 74	.....	1,343 74	1,085 07	.....	7,400 00
Kaskaskia	1,278.28	1,597 85	1,666 96	3,264 81	1,303 72	.....	37 00
Shawneetown	2,278.66	2,982 32	1,869 20	4,851 52	1,715 71	.....	2,960 59
Edwardsville	5,541.30	6,926 64	554 02	7,480 66	2,082 70	.....	15,950 25
Vandalia	614.00	767 50	.....	767 50	1,602 99	.....	.....
Palestine	11,936.63	14,921 26	.....	14,921 26	1,379 31	.....	4,000 00
Sangamon	22,339.10	27,923 89	.....	27,923 89	2,374 33	.....	51,721 53
Detroit	61,917.15	77,768 69	115 68	77,884 37	2,520 75	.....	50,026 01
Monroe	16,329.53	20,436 89	.....	20,436 89	1,372 19	.....	.....
St. Louis	18,363.45	22,954 45	6,684 29	29,638 74	2,036 69	.....	25,541 78
Palmyra	.....	.....	.....	.....	.....	.....	.....
Franklin	34,400.58	45,331 28	5,330 19	50,661 47	2,833 47	.....	86,457 24
Cape Girardeau	13,677.60	17,096 98	.....	17,096 98	2,193 90	.....	14,319 00
Lexington	20,343.49	25,430 57	.....	25,430 57	1,247 59	.....	.....
Batesville	2,088.43	2,610 53	.....	2,610 53	1,804 91	.....	202 33
Little Rock	889.36	1,111 75	.....	1,111 75	945 15	.....	.....
Ouachita	.....	.....	.....	.....	1,029 02	.....	.....
Opelousas	3,627.26	4,534 06	795 74	5,329 80	1,088 92	.....	3,000 00
New Orleans	.....	.....	.....	.....	1,000 00	.....	.....
St. Helena Court-House	.....	.....	.....	.....	1,000 00	.....	.....
Washington	10,269.22	12,836 46	7,716 58	20,553 04	3,295 53	462 24	17,500 00
Jackson Court-House	320.00	400 00	.....	400 00	682 63	.....	.....
Choctaw District	70,612.52	91,137 73	.....	91,137 73	1,949 44	.....	70,977 91
St. Stephen's	23,579.92	29,465 98	1,933 86	31,399 84	3,571 68	.....	41,264 01
Huntsville	8,019.15	10,023 98	5,076 43	15,100 41	2,610 86	.....	7,720 61
Cahaba	75,531.70	109,966 90	14,230 73	124,197 63	4,669 53	11 25	104,461 74
Tuscaloosa	16,883.60	21,104 71	.....	21,104 71	1,507 13	.....	19,166 00
Sparta	7,171.59	8,964 48	.....	8,964 48	1,286 72	.....	31,700 00
	749,323.04	953,799 03	110,890 59	1,064,689 62	74,621 56	493 77	984,418 15

E.

Statement of the moneys received into the Treasury from all other sources than customs and public lands during the year 1824.

Dividends on stock in the Bank of the United States	$350,000 00	
From arrears of old direct tax of 1798	5,203 50	
new direct tax	998 46	
new internal revenue	34,663 37	
Fees on letters patent	6,270 00	
Cents coined at the Mint	15,475 00	
Passage money of American seamen returned	10 00	
Surplus emoluments of officers of the customs	31,490 56	
Interest on balances due by the Bank of Elkton to the United States	2,085 33	
Received under the act to abolish the United States trading establishment	22,519 20	
Moneys previously advanced on account of prisoners of war	3,708 62	
Ditto military pensions	563 00	
		$122,987 04
Balances of advances made to the War Department, repaid under the 3d section of the act of May 1, 1820	45,481 89	
Loan of five millions of dollars, at 4½ per cent., to provide for the awards under the Spanish treaty	5,000,000 00	
		5,518,468 93

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, December* 8, 1825.

F.

Statement of the expenditures of the United States for the year 1824.

CIVIL, MISCELLANEOUS, AND DIPLOMATIC, VIZ:

Legislature	$603,738 39	
Executive Department	473,370 46	
Officers of the Mint	9,310 00	
Surveying Department	12,272 30	
Commissioner of the Public Buildings	1,500 00	
Governments in the Territories of the United States	26,632 79	
Judiciary	209,442 30	
		$1,336,266 24
Annuities and grants	1,953 02	
Mint Establishment	29,469 76	
Unclaimed merchandise	767 99	
Light-house Establishment	153,419 96	
Surveys of public lands	108,891 00	
Registers and Receivers of Land Offices	1,206 00	
Boundary lines between Missouri and Arkansas	1,000 00	
Land claims in Florida Territory	13,564 92	
Land claims in St. Helena land district	1,937 50	
Repairing the road from Cumberland to Ohio	17,000 00	
Roads within the Indian Territory, from Nashville to New Orleans	7,920 00	
Roads within the State of Indiana	11,462 73	
Roads, canals, &c., within the State of Alabama	32,969 01	
Roads and canals within the State of Missouri	3,282 79	
Payment to Ohio of the net proceeds of lands sold under the 3d section of the act of February 28, 1823	10,206 41	
Marine Hospital Establishment	34,986 77	
Public buildings in Washington	110,370 53	
Accommodation for the President's household	839 34	
Payment of balances due to officers of old internal revenue and direct tax	657 47	
Payment of balances to Collectors of new internal revenue	317 50	
Payment of certain certificates	425 73	
Miscellaneous expenses	136,294 41	
		678,942 74
Diplomatic Department	108,898 47	
Missions to the independent nations on the American continent	28,669 72	
Contingent expenses of foreign intercourse	20,145 73	
Relief and protection of American seamen	38,056 96	
Treaty with Spain	15,946 17	
Treaty of Ghent, 6th and 7th articles	14,136 44	
Treaty of Ghent, 1st article	12,327 78	
Treaties with Mediterranean Powers	10,550 00	
Claims on Spain	4,891,368 56	
		5,140,099 83
		7,155,308 81

MILITARY DEPARTMENT, VIZ:

Pay of the Army	1,093,868 08	
Subsistence	265,500 81	
Forage	34,177 18	
Purchasing Department	148,738 07	
Medical and Hospital Department	23,674 19	
Contingent expenses	13,695 56	
Ordnance	50,514 09	
Quartermaster's Department	293,154 72	
Repairs and contingencies of fortifications	16,282 47	
Fort Monroe	95,629 86	
Fort Calhoun	89,702 09	
Fort Washington	9,275 14	
Fort Delaware	11,500 00	
Fort Mobile Point	84,630 99	
Fort Rigolets	100,000 00	
Fort Jackson	69,059 17	
Fort Brenton's Point	39,500 00	
Fort New Utrecht Point	15,510 00	
Repairs of Plymouth beach	20,000 00	
Harbor of Presque Isle	3,000 00	
Improving Ohio and Mississippi rivers, &c.	3,003 84	
Surveys of roads and canals	19,344 60	
Relief of officers, &c., of Seminole campaign	11,835 82	
Military Academy, West Point	15,438 39	
Medals for officers	2,215 00	
Arrearages	17,331 62	
Balances due to certain States	5,510 27	
Carried forward	2,552,091 96	7,155,308 81

Brought forward.....		$2,552,091 96	$7,155,308 81
Bounties and premiums.....		26,286 10	
Gratuities.....		12,400 04	
Expenses of recruiting.....		8,279 65	
Armories.....		386,357 38	
Arsenals.....		2,538 92	
Arming and equipping the militia.....		171,155 43	
National armory, western waters.....		3,117 00	
Purchase of Gredley's farm.....		10,000 00	
Purchase of woolens for 1825.....		20,000 00	
Ransom of American captives.....		767 75	
Maps, plans, &c., War Office.....		547 56	
Road from Plattsburg to Sackett's Harbor.....		1,350 00	
Road from Ohio to Detroit.....		1,337 55	
Road from Pensacola to St. Augustine.....		15,000 00	
Relief of sundry individuals.....		134,745 81	
Invalid and half-pay pensioners.....		231,726 18	
Revolutionary pensioners.....		1,267,600 41	
Purchase and reservation of Indian lands in Georgia.....		26,025 70	
Purchase of Quapaw lands.....		7,000 00	
Treaty with the Choctaws.....		938 37	
Treaty with the Creeks.....		23,000 00	
Treaty with the Florida Indians.....		23,657 50	
Military escort, Florida Indians.....		9,500 00	
Civilization of Indians.....		13,541 81	
Pay of Indian Agents.....		22,874 24	
Pay of Sub-agents.....		10,548 32	
Presents.....		14,412 45	
Contingencies of Indian Department.....		98,743 88	
Indian annuities.....		177,250 31	
Treaties with Indians beyond the Mississippi.....		3,094 99	
		5,275,889 31	
From which deduct the following repayments:			
Fortifications.....	$4,667 30		
Fort opposite Fort St. Philip.....	168 00		
Cannon, shot, shells, &c.....	200 00		
Treaties with Indians, act April 20, 1818.....	599 67		
		5,634 97	
			5,270,254 34
NAVAL DEPARTMENT, VIZ:			
Pay of the Navy afloat.....		$898,415 50	
Pay of the Navy, shore stations.....		223,869 24	
Provisions.....		312,404 56	
Medicines.....		31,698 47	
Repairs of vessels.....		404,151 00	
Ordnance and ordnance stores.....		30,156 44	
Navy yards, &c.....		136,365 01	
Contingent expenses prior to 1824.....		102,028 39	
Contingent expenses for 1824.....		149,889 97	
Contingent expenses not enumerated.....		680 94	
Gradual increase.....		286,977 45	
Inclined plane, docks, &c.....		11,375 81	
Ship-houses.....		15,114 63	
Suppression of piracy.....		16,401 60	
Prohibition of the slave trade.....		14,032 58	
Survey of the coast of Florida.....		1,412 82	
Survey of Charleston harbor.....		2,962 37	
Rewarding officers and crews of two gigs under the command of Lieutenant Gregory.....		3,000 00	
Captors of Algerine vessels.....		56 59	
Relief of sundry individuals.....		22,305 07	
Pay and subsistence of the Marine Corps.....		199,061 30	
Clothing of the Marine Corps.....		31,334 83	
Military stores of the Marine Corps.....		3,551 25	
Fuel of the Marine Corps.....		4,659 80	
Contingent expenses of the Marine Corps.....		9,000 00	
Medicines of the Marine Corps.....		2,369 71	
Barracks of the Marine Corps.....		9,631 81	
		2,922,907 14	
From which deduct the following repayments:			
Building barges.....	$409 58		
Superintendent and artificers, &c.....	11,529 22		
Laborers and fuel for engines.....	6,320 15		
Rewarding officers and crew of the frigate Constitution.....	66 63		
		18,325 58	
			2,904,581 56
Carried forward.....			15,330,144 71

PUBLIC DEBT, VIZ:

Brought forward		$15,330,144 71
Interest, &c., domestic debt	$5,301,104 19	
Redemption of 7 per cent. stock of 1815:		
For principal	$8,589,309 35	
Premium	49,302 19	
	8,647,611 54	
Redemption of exchanged 6 per cent. stock of 1812	2,612,435 69	
Reimbursement of Mississippi stock	7,242 34	
		16,568,393 76
		31,898,538 47

TREASURY DEPARTMENT, *Register's Office, December* 8, 1825. JOSEPH NOURSE, *Register.*

G.—*Statement of lands sold and moneys received for lands from the* 1*st January*, 1825, *to* 30*th June*, 1825, *and payments made into the Treasury during the first three quarters of that year.*

OFFICES.	Lands sold from January 1 to June 30, 1825.	AMOUNT RECEIVED.			EXPENSES.		Payments into the Treasury.
		Am't received for land sold in the first two quarters of 1825.	Amount received for land sold prior to July 1, 1820.	Total amount received in the first two quarters of 1825.	Incidental expenses, including salaries and commissions.	Repayments made to individuals for lands erroneously sold.	
	Acres.						
Steubenville	9,272.44	$12,085 87	$9,103 96	$21,189 83	$991 49	.....	$18,717 29
Marietta	7,483.32	9,366 64	3,060 60	12,427 24	446 15	.....	11,887 76
Cincinnati	9,840.08	11,385 00	30,476 72	41,861 72	1,383 84	.....	46,005 28
Chilicothe	8,536.79	10,670 87	9,549 32	20,220 19	1,258 28	.....	18,963 50
Zanesville	10,440.48	13,050 58	16,421 20	29,471 78	1,166 75	.....	26,566 29
Wooster	9,742.71	12,178 38	13,796 55	25,974 93	1,100 16	.....	25,808 05
Piqua	2,215.55	2,764 48	.....	2,764 48	543 68	.....	2,135 20
Delaware	10,997.04	13,748 26	.....	13,748 26	800 97	.....	10,091 08
Jeffersonville	3,102.78	3,878 46	22,248 33	26,126 79	1,271 40	.....	28,497 69
Vincennes	5,231.03	6,538 83	14,675 97	21,214 80	760 16	.....	11,515 34
Brookville	18,087.03	29,530 60	.....	29,530 60	1,339 91	.....	25,510 28
Crawfordville	36,470.26	45,587 89	.....	45,587 89	988 36	.....	.....
Fort Wayne	295.40	369 25	.....	369 25	575 74	.....	11 87
Kaskaskia	560.00	700 00	1,155 53	1,855 53	564 43	.....	58 97
Shawneetown	640.00	800 00	2,326 18	3,126 18	674 20	.....	2,192 00
Edwardsville	2,244.56	2,805 69	1,153 38	3,959 07	376 27	.....	145 73
Vandalia	320.00	400 00	.....	400 00	527 67	.....	.....
Palestine	3,366.89	4,208 61	.....	4,208 61	698 36	.....	12,576 71
Springfield	7,057.20	8,821 51	.....	8,821 51	880 77	.....	27,256 96
Detroit	59,388.04	75,739 96	5,168 73	80,908 69	1,603 75	.....	42,843 02
Monroe	7,653.32	9,541 66	.....	9,541 66	692 13	.....	.....
St. Louis	8,869.92	11,087 37	6,265 93	17,353 30	1,123 33	.....	14,318 86
Palmyra	10,961.12	13,710 15	.....	13,710 15	1,460 16	.....	.....
Franklin	8,713.37	10,909 73	12,515 56	23,425 29	1,018 93	.....	21,263 50
Cape Girardeau	1,916.06	2,395 05	.....	2,395 05	533 43	.....	1,060 00
Lexington	5,495.38	6,869 23	.....	6,869 23	816 27	.....	8,229 56
Batesville	3,103.54	3,879 41	.....	3,879 41	653 49	.....	4,704 15
Little Rock	400 00	500 00	.....	500 00	621 62	.....	.....
Ouachita	80.00	100 00	.....	100 00	395 44	.....	.....
Opelousas	.....	.....	3,098 78	3,098 78	537 18	.....	.....
New Orleans	400.00	500 00	.....	500 00	331 31	.....	14,295 01
St. Helena Court-House	.....	.....	.....	.....	500 00	.....	.....
Washington	5,311.26	10,770 09	35,900 83	46,670 92	398 68	$350 11	70,204 21
Jackson Court-House	233.80	291 86	.....	291 86	500 00	.....	.....
Choctaw District	30,952.92	38,691 13	.....	38,691 13	1,800 11	.....	73,963 28
St. Stephen's	11,214.50	14,019 99	3,247 13	17,267 12	931 74	.....	16,250 09
Huntsville	12,089.64	16,084 10	39,586 15	55,670 25	1,857 05	.....	2,901 40
Tuscaloosa	65,662.48	135,138 23	.....	135,138 23	2,386 57	.....	125,734 84
Sparta	5,320.99	6,651 24	.....	6,651 24	409 28	.....	5,120 00
Cahaba	.....	.....	.....	.....	.....	.....	*16,112 25
Tallahassee	44,427.55	77,268 00	.....	77,268 00	1,756 66	.....	40,500 00
	428,077.45	623,098 12	229,750 85	852,788 97	36,675 72	350 11	725,440 17

Amount paid into the Treasury in the first two quarters of 1825	$725,440 17
Amount paid into the Treasury in the third quarter of 1825	251,462 50
Total amount paid into the Treasury in three quarters of 1825	976,902 67

* N. B.—The extensive operations at Cahaba, Alabama, under the relief law of 1824, have unavoidably delayed the transmission of their returns from that office up to the period of this statement. It is presumable that about $100,000 was received at that office during the six months embraced in the above statement.

GEORGE GRAHAM.

TREASURY DEPARTMENT, GENERAL LAND OFFICE, *November* 1, 1825.

H.

Statement of moneys received into the Treasury, from all sources other than customs and public lands, from January 1 to September 30, 1825.

From dividends on stock in the Bank of the United States	$367,500 00
From balances of advances made in War Department, repaid under the 3d section of the act of May 1, 1820	41,758 60
From arrears of new internal revenue	22,534 84
From arrears of new direct tax	2,009 98
From fees on letters patent	6,690 00
From cents coined at the Mint	12,726 25
From postage of letters	469 56
From consular receipts, under the 2d section of the act of April 14, 1792	2,292 10
From surplus emoluments of officers of the customs	25,496 52
From money received under the act to abolish the United States trading establishments with the Indians	9,698 57
From fines, penalties, and forfeitures	3,298 06
From sales of public lots in the city of Washington	1,572 38
From net proceeds of vessels condemned under the acts prohibiting the slave trade	4,473 57
From trespass on Indian lands	48 00
From net proceeds of vessels, &c., captured of the pirates	325 13
From moneys previously advanced on account of the second census	71 48
From moneys previously advanced on account of ascertaining land titles in Louisiana	500 00
From moneys previously advanced on account of annuity to Christian Indians on the River Thames	1,474 98
From interest on balances due from the banks of Wilmington and Brandywine to the United States	4,937 42
From rent of the naval hospital farm, Chelsea	267 45
From loan of five millions, at 4½ per cent., per act of May 26, 1824	5,000,000 00
	5,508,144 89

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, December* 8, 1825.

I.

Statement of the expenditures of the United States from January 1 to September 30, 1825.

CIVIL, MISCELLANEOUS, AND DIPLOMATIC.

Legislature	$316,367 08	
Executive Departments	369,767 44	
Officers of the Mint	7,200 00	
Commissioner of the Public Buildings	1,125 00	
Surveying Department	17,551 82	
Governments in the Territories of the United States	27,596 71	
Judiciary	153,942 55	
		$893,550 60
Annuities and grants	1,300 00	
Mint Establishment	14,651 64	
Unclaimed merchandise	342 30	
Light-house Establishment	115,868 88	
Surveys of public lands	125,456 33	
Grant to General Lafayette	200,000 00	
Registers and Receivers of Land Offices	1,125 00	
Western boundary line of Arkansas Territory	2,000 00	
Boundary lines between Missouri and Arkansas	1,500 00	
Preservation of the public archives in Florida	375 00	
Land claims in Florida Territory	6,682 69	
Land claims in St. Helena land district	3,250 00	
Roads within the State of Indiana	10,798 09	
Roads within the State of Ohio	9,197 27	
Roads, canals, &c., within the State of Alabama	10,753 66	
Roads and canals within the State of Missouri	1,256 44	
Roads and canals within the State of Mississippi	15,780 26	
Encouragement of learning within the State of Illinois	5,702 06	
Repayment for lands erroneously sold by the United States	1,635 93	
Purchase of lands reserved to certain Creek Indians	800 00	
Marine Hospital Establishment	39,118 34	
Carried forward	567,593 89	893,550 60

Brought forward	$567,593 89	$893,550 60
Public buildings in Washington	62,000 00	
Accommodation of the President's household	14,000 00	
Bringing the votes for President and Vice President of the United States	6,169 50	
Payment of claims for property lost, &c.	125 00	
Stock in the Chesapeake and Delaware Canal Company	192,500 00	
Payment of balances to officers of old internal revenue and direct tax	2,184 64	
Payment of balances to Collectors of new internal revenue	1,723 45	
Payment of certain certificates	83 01	
Miscellaneous expenses	71,670 84	
Consular receipts under the act of April 14, 1792	2,292 10	
		920,342 43
Diplomatic Department	127,017 29	
Contingent expenses of foreign intercourse	25,224 95	
Relief and protection of American seamen	22,567 20	
Treaty of Ghent, 6th and 7th articles	12,583 13	
Treaty of Ghent, 1st article	8,000 00	
Treaty with Spain	1,125 00	
Claims on Spain	66,335 02	
Payments of claims under the 9th article of the treaty with Spain	16,270 87	
Treaties with Mediterranean Powers	3,508 67	
Prize causes	2,000 00	
		284,632 13
		2,098,525 16

MILITARY ESTABLISHMENT, VIZ:

Pay of the Army	710,379 16	
Subsistence	271,326 69	
Forage	28,289 31	
Clothing	184,737 06	
Purchase of woolens for 1826	20,000 00	
Medical and Hospital Department	20,041 87	
Contingencies	16,714 18	
Ordnance	41,065 27	
Quartermaster's Department	233,157 25	
Repairs and contingencies of fortifications	4,155 31	
Fort Monroe	86,025 58	
Fort Calhoun	57,400 00	
Fort Washington	207 35	
Fort Delaware	36,506 14	
Fort Mobile Point	107,008 67	
Fort Rigolets	80,000 00	
Fort Jackson	80,940 83	
Fort Brenton's Point	44,134 60	
Fort New Utrecht Point	40,366 76	
Fort Beaufort	400 00	
Fort at Cape Fear	5,000 00	
Armament of new fortifications	100 00	
Plymouth beach, repairs of	5,712 00	
Harbor of Presque Isle	10,371 37	
Improving Ohio and Mississippi rivers	3,722 59	
Surveys, &c., of roads and canals	38,780 21	
Relief of officers, &c., of Seminole campaign	2,601 61	
Military Academy, West Point	9,066 40	
Arrearages	32,304 47	
Bounties and premiums	13,450 63	
Expenses of recruiting	5,275 22	
Armories	261,432 60	
Arsenals	17,430 72	
Preservation of islands in Boston harbor	10,907 29	
Arming and equipping the militia	133,724 91	
National armory, western waters	2,479 88	
Ransom of American captives	610 00	
Arsenal lot on the Schuylkill	8,000 00	
Interest due to the State of Virginia	178,480 11	
Payment of claims for property lost, &c.	40 00	
Cannon, shot, shells, &c.	62 20	
Continuation of the Cumberland road	13,850 00	
Road from Ohio to Detroit	5,255 00	
Road from Cape Sable to Sawanney	2,072 15	
Road from Detroit to Chicago	3,000 00	
Road from Memphis to Little Rock	1,880 00	
Road from St. Augustine to Pensacola	809 50	
Road from Colerain to Tampa	6,000 00	
Road from Missouri to New Mexico	15,000 00	
Relief of sundry individuals	140,144 63	
Revolutionary pensions	1,307,251 12	
Carried forward	4,297,670 64	2,098,525 16

Brought forward		$4,297,670 64	$2,098,525 16
Compensation to citizens of Georgia		23,000 00	
Claims against the Osages		2,748 00	
Choctaw claims		16,972 50	
Treaty with Choctaws		3,748 72	
Expenses of Choctaw treaty		9,723 44	
Treaty with the Sioux, Chippewas, &c		6,400 00	
Treaty with the Florida Indians		36,425 57	
Military escort to Florida Indians		500 00	
Treaties with the Indians beyond the Mississippi		3,216 21	
Treaty with the Creeks		225,853 12	
Civilization of the Indians		11,215 91	
Pay of Indian Agents		26,254 12	
Pay of Sub-agents		12,104 15	
Presents to Indians		16,963 18	
Contingencies of Indian Department		82,006 85	
Annuities to Indians		201,278 98	
		4,967,081 39	
From which deduct the following repayments:			
Fortifications	$14,500 00		
Invalid and half-pay pensions	70,351 70		
Gratuities	205 37		
Purchase of Quapaw lands	226 09		
Fort opposite Fort St. Philip	487 64		
		85,770 80	
			4,890,310 59
NAVAL ESTABLISHMENT.			
Pay of the Navy afloat		511,913 27	
Pay of the Navy, shore stations		219,801 93	
Provisions		274,487 98	
Medicines		36,583 73	
Repairs of vessels		249,720 71	
Navy yards, docks, and wharves		21,064 58	
Navy yard, Portsmouth		1,145 08	
Navy yard, New York		25,314 03	
Navy yard, Philadelphia		7,509 04	
Navy yard, Washington		8,809 29	
Navy yard, Norfolk		12,398 44	
Navy yard, Charlestown		14,111 90	
Contingent expenses prior to 1824		311 98	
Contingent expenses for 1824		45,108 14	
Contingent expenses not enumerated, 1824		1,767 21	
Contingent expenses for 1825		192,632 94	
Contingent expenses not enumerated, 1825		713 74	
Gradual increase of the Navy		244,409 02	
Inclined plane, docks, &c		3,716 50	
Ship-houses		2,674 74	
Suppression of piracy		8,374 90	
Prohibition of the slave trade		8,838 85	
Survey of the coast of Florida		73 61	
Survey of Charleston and St. Mary's		1,894 28	
Captors of Algerine vessels		161 53	
Relief of sundry individuals		12,917 00	
Building ten sloops-of-war		78,594 22	
Pay and subsistence of Marine Corps		118,492 74	
Clothing for Marine Corps		19,382 76	
Medicines for Marine Corps		1,266 49	
Military stores for Marine Corps		1,313 78	
Fuel for Marine Corps		5,668 58	
Contingent expenses of Marine Corps		7,731 93	
Arrearages of contingent expenses		4,683 78	
		2,143,588 70	
From which deduct the following repayments:			
Ordnance and ordnance stores	$7,524 26		
Repairs of sloops-of-war	1,502 97		
Superintendents, artificers, &c	4,883 72		
Laborers and fuel for engine	2,490 32		
Tools burnt at the navy yard, Washington	31 06		
		16,432 33	
			2,127,156 37
PUBLIC DEBT.			
Interest on the funded debt		3,347,923 92	
Redemption of 7 per cent. stock of 1815—			
In 1825, principal	$2,113 92		
premium	11 68		
		2,125 60	
Carried forward		3,350,049 52	9,115,992 12

Brought forward	$3,350,049 52	$9,115,992 12
Redemption of exchanged 6 per cent. stock of 1812	56,539 30	
Redemption of 6 per cent. stock of 1812	6,187,006 84	
Reimbursement of Mississippi stock	1,524 02	
Principal and interest of Treasury notes	493 29	
Redemption of Treasury note 6 per cent. stock	1,479,374 82	
		11,074,987 79
		20,190,979 91

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, December* 8, 1825.

No. 1.

Statement of the debt of the United States, October 1, 1824.

Three per cent. stock	$13,296,231 45	
Exchanged six per cent. stock of 1812	2,668,974 99	
		$15,965,206 44
Six per cent. stock of 1812	6,187,006 84	
Six per cent. stock of 1813, (16 millions)	15,497,818 63	
Six per cent. stock of 1813, (7½ millions)	6,812,845 44	
Six per cent. stock of 1814	13,096,542 90	
Six per cent. stock of 1815	9,490,099 10	
Treasury note six per cent. stock	1,479,374 82	
Treasury note seven per cent. stock	4,477,026 17	
Five per cent. stock, subscription to the Bank of the United States	7,000,000 00	
Five per cent. stock of 1820	999,999 13	
Five per cent. stock of 1821	4,735,296 30	
Exchanged five per cent. of 1822	56,704 77	
Four and a half per cent. stock, (Florida loan)	5,000,000 00	
		74,832,714 10
		90,797,920 54

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, December* 8, 1825.

NOTE.—The amount of the debt due on the 1st October, 1824, as per statement No. 3, which accompanied the report of the Secretary of the Treasury, of the 31st December, 1824, was $90,697,071 54

Add this sum, ascertained to have been issued on account of the loan of $25,000,000, per act of the 24th March, 1814, more than the sum which has heretofore been stated as the amount of the said loan, and for which the Commissioners of Loans have not made such returns as to enable the First Auditor to report thereon	$95,105 27	
Also, for a variation in the amounts of Treasury note six per cent. and seven per cent. stocks, issued prior to the forming the said statement, but subsequently entered on the Treasury books	5,743 73	
		100,849 00
As above		90,797,920 54

No. 2.

Statement of the debt of the United States, January 1, 1825.

Three per cent. stock	$13,296,231 45	
Exchanged six per cent. stock of 1812	56,539 30	
		$13,352,770 75
Six per cent. stock of 1812, (16 millions)	6,187,006 84	
Six per cent. stock of 1813, (7½ millions)	12,403,051 66	
Six per cent. stock of 1813	5,452,884 46	
Six per cent. stock of 1814	13,096,542 90	
Six per cent. stock of 1815	9,490,099 10	
Treasury note six per cent. stock	1,479,374 82	
Treasury note seven per cent. stock	2,113 92	
Five per cent. stock, subscription to the Bank of the United States	7,000,000 00	
Five per cent. stock of 1820	999,999 13	
Carried forward	56,111,072 83	13,352,770 75

Brought forward	$56,111,072 83	$13,352,770 75
Five per cent. stock of 1821	4,735,296 30	
Exchanged five per cent. of 1822	56,704 77	
Four and a half per cent. stock, per act of the 26th of May, 1824, Florida loan	5,000,000 00	
Exchanged four and a half per cent. stock, per act of the 26th May, 1824	4,454,727 95	
		70,357,801 85
		83,710,572 60

TREASURY DEPARTMENT, *Register's Office, December* 8, 1825. JOSEPH NOURSE, *Register.*

No. 3.

Statement of the debt of the United States, October 1, 1825.

Three per cent. stock		$13,296,231 45
Six per cent. stock of 1813, (loan of 16 millions)	*$12,422,051 66	
Six per cent. stock of 1813, (loan of 7½ millions)	*5,433,884 46	
Six per cent. stock of 1814	13,096,542 90	
Six per cent. stock of 1815	9,490,099 10	
Five per cent. stock, subscription to the Bank of the United States	7,000,000 00	
Five per cent. stock of 1820	999,999 13	
Five per cent. stock of 1821	4,735,296 30	
Exchanged five per cent. of 1822	56,704 77	
Four and a half per cent. stock, per act 24th May, 1824, (Florida loan)	5,000,000 00	
Exchanged four and a half per cent. stock, per act of May 26, 1824	4,454,727 95	
Funded four and a half per cent. stock, per act of May 26, 1824	5,000,000 00	
		67,689,306 27
		80,985,537 72
Amount of the debt on the 1st of October, 1824, per foregoing statement No. 1		90,797,920 54
Add exchanged four and a half per cent. stock, issued under the act of the 26th May, 1824, in lieu of six per cent. stocks of 1813		4,454,727 95
		95,252,648 49
Deduct stock paid off in the fourth quarter of 1824, viz: seven per cent. stock	$4,474,912 25	
And exchanged six per cent. stock of 1812	2,612,435 69	
	7,087,347 94	
And six per cent. stocks of 1813, surrendered for exchanged four and a half per cent. stock, viz: of the loan of sixteen millions $3,094,766 97		
And six per cent. stocks of 1813, surrendered for exchanged four and a half per cent. stock, viz: of the loan of seven and a half millions 1,359,960 98		
	4,454,727 95	
		11,542,075 89
Amount of the debt on the 1st of January, 1825, per statement No. 2		83,710,572 60
Add loan at 4½ per cent. per annum, per act of 26th of May, 1824		5,000,000 00
		88,710,572 60
Deduct stock paid off since 1st of January, 1825, viz:		
In the first quarter of 1825, the residue of seven per cent	$2,113 92	
In the first quarter of 1825, of exchanged six per cent	56,539 30	
On the 1st of April, the whole of the Treasury note six per cent	1,479,374 82	
On the 1st of October, the whole of the Treasury note six per cent. of 1812	6,187,006 84	
		7,725,034 88
Amount of the debt on the 1st of October, 1825, as above stated		80,985,537 72

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, December* 8, 1825.

* Six per cent. of 1813, (16-million loan)	$12,422,051 66
* Six per cent. of 1813, (7½-million loan)	5,433,884 46
	17,855,936 12
Deduct amount subscribed under the act of 3d March, 1825, and for which four and a half per cent. stock is to be issued on the 1st January, 1826	1,585,138 88
Leaves the amount of six per cents of 1813, reimbursable in 1826	16,270,797 24

No. 4.

Estimated amount of Treasury notes outstanding on the 1st of October, 1824.

Total amount issued, (as per No. 4 of the last report)		$36,680,794
Cancelled and reported on by the First Auditor		36,664,194
Outstanding		16,600
Consisting of small Treasury notes	$2,370	
Notes bearing interest	14,230	
		16,600

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, December* 8, 1825.

No. 5.

Statement of the stock issued under the act of Congress entitled "An act supplementary to the act for the indemnification of certain claimants of public lands in the Mississippi Territory," passed the 3d of March, 1815.

Amount of claims awarded per statement No. 5 of last report		$4,282,151 12½
Whereof there was paid in for lands, per said report		2,447,535 39
Payments at the Treasury to the 30th of September, 1824	$1,820,599 20	
Payments at the Treasury from the 1st of October, 1824, to the 30th of September, 1825	6,166 36	
		1,826,765 56
Balance outstanding October 1, 1825, consisting of certificates outstanding	7,805 57	
Awards not applied for	44 60½	
		7,850 17½
		4,282,151 12½

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, December* 8, 1825.

[*Statements B and C, referred to in the report of the Secretary of the Treasury, of December* 22, 1825.—*See page* 247]

TREASURY DEPARTMENT, *March* 15, 1826.

SIR: I have the honor to transmit herewith statements marked B and C, referred to in the annual report from this Department dated the 22d of December, 1825.

I have the honor to be, with the highest respect, your most obedient servant,

RICHARD RUSH.

Hon. the SPEAKER *of the House of Representatives.*

B.

A statement exhibiting the value and quantities, respectively, of merchandise on which duties actually accrued during the year 1824, *(consisting of the difference between articles paying duty, imported, and those entitled to drawback, re-exported;) and also of the net revenue which accrued that year from duties on merchandise, tonnage, passports, and clearances.*

MERCHANDISE PAYING DUTIES AD VALOREM.

$419,526,	at 7½	per cent	$31,464 45
1,288,	at 12	per cent	154 56
939,869,	at 12½	per cent	117,483 62
10,670,528,	at 15	per cent	1,600,579 20
6,477,446,	at 20	per cent	1,295,489 20
17,024,335,	at 25	per cent	4,256,083 75
5,823,760,	at 30	per cent	1,747,128 00
1,647,	at 35	per cent	576 45
33,298,	at 40	per cent	13,319 20
167,627,	at 50	per cent	83,813 50
41,559,324,	at 22	per cent., average	9,146,091 93

ARTICLES PAYING A SPECIFIC DUTY.

		Brought forward		$9,146,091 93
1. Wines,	1,527,978 gallons, average	30.5	$466,604 45	
2. Spirits,	5,285,047 gallons, "	44.4	2,348,074 56	
Molasses,	12,871,425 gallons, "	5.0	643,571 25	
3. Teas,	7,107,677 pounds, "	33.3	2,368,306 15	
Coffee,	20,368,450 pounds, "	5.0	1,018,422 50	
4. Sugar,	78,486,658 pounds, "	3.07	2,408,688 11	
5. Salt,	3,092,092 bushels, "	20 0	618,410 40	
6. All other articles			1,829,508 70	
				11,701,586 12
				20,847,678 05
Deduct duties refunded, after deducting therefrom duties on merchandise, the particulars of which were not specified by the Collectors, and difference in calculation				22,035 35
				20,825,642 70
Add 2½ per cent. retained on drawback			$122,678 68	
Discount retained on re-exportations			933 56	
Discriminating duty on French vessels			838 02	
Extra duty on merchandise imported in foreign vessels			21,592 35	
Interest on custom-house bonds			26,844 08	
Storage received			3,304 54	
				176,191 23
Duties on merchandise				21,001,883 93
Duties on tonnage			109,243 16	
Light money			17,273 28	
				126,516 44
Passports and clearances				10,986 00
				21,139,336 37
Deduct drawback on domestic distilled spirits exported			934 92	
Deduct drawback on domestic refined sugar exported			1,038 56	
				1,973 48
Gross revenue				21,137,362 89
Expenses of collection				751,932 47
Net revenue, per statement A				20,385,430 42

Explanatory statements and notes.

1. WINES.

Madeira	109,861 gallons, at 100 cents	$109,861 00
Champagne, &c.	4,852 gallons, at 100 cents	4,852 00
Sherry, St. Lucar, &c.	11,794 gallons, at 60 cents	7,076 40
Lisbon, Oporto, &c.	266,780 gallons, at 50 cents	133,390 00
Teneriffe, Fayal, &c.	136,802 gallons, at 40 cents	54,720 80
Claret, &c., in bottles	46,806 gallons, at 30 cents	14,041 80
All other, in casks	951,083 gallons, at 15 cents	142,662 45
	1,527,978, average 30.5	466,604 45

2. SPIRITS.

Grain, 1st proof	820,127 gallons, at 42 cents	$344,453 34
Grain, 2d proof	90,855 gallons, at 45 cents	40,884 75
Grain, 3d proof	77,278 gallons, at 48 cents	37,093 44
Grain, 4th proof	5,987 gallons, at 52 cents	3,113 24
Grain, 5th proof	809 gallons, at 60 cents	485 40
Other, 2d proof	674,129 gallons, at 38 cents	256,169 02
Other, 3d proof	1,179,264 gallons, at 42 cents	495,290 88
Other, 4th proof	2,425,293 gallons, at 48 cents	1,164,140 64
Other, 5th proof	11,305 gallons, at 57 cents	6,443 85
	5,285,047, average 44.4	2,348,074 56

3. TEAS.

Bohea	42,114 pounds, at 12 cents	$5,053 68
Souchong	1,908,124 pounds, at 25 cents	477,031 00
Hyson Skin	1,776,356 pounds, at 28 cents	497,379 68
Hyson and Young Hyson	3,023,710 pounds, at 40 cents	1,209,484 00
Imperial	357,373 pounds, at 50 cents	178,686 50
	7,107,677	2,367,634 86

	Brought forward.....	$2,367,634 86
Extra duty on teas imported from other places than China.....		671 29
7,107,677 pounds, average 33.3.....		2,368,306 15

4. SUGAR.

Brown, &c., 73,077,821 pounds, at 3 cents.....		$2,192,334 63
White, clayed, &c., 5,408,837 pounds, at 4 cents.....		216,353 48
78,486,658 pounds, average 3.07.....		2,408,688 11

5. SALT.

Imported, bushels.....4,227,841, at 20 cents.....		$845,568 20
Exported, bushels..... 61,435		
Bounties and allowances reduced into bushels, at 20 cents..... 1,074,354		
	1,135,789.....	227,157 80
	3,092,052, at 20 cents.....	618,410 40

6. ALL OTHER ARTICLES.

Articles.	Quantity.	Rate of duty.	Duties.
Duck, Holland.....pieces.....	369	250	$922 50
Carpeting, Brussels.....yards.....	29,312	50	14,656 00
Venetian .....do.....	230,054	25	57,513 50
other .....do.....	711	20	142 20
Cotton bagging.....do.....	2,157,337	3¾	80,900 13
Vinegar.....gallons.....	7,663	8	613 04
Beer, ale, and porter, in bottles.....do.....	40,800	15	6,120 00
in bottles.....do.....	29,493	20	5,898 60
in casks.....do.....	1,606	10	160 60
in casks.....do.....	3,897	15	584 55
Oil, olive, in casks.....do.....	49,283	25	12,320 75
whale, and other fish.....do.....	431	15	64 65
castor.....do.....	116	40	46 40
linseed .....do.....	14,440	25	3,610 00
Cocoa .....pounds.....	898,573	2	17,971 46
Chocolate .....do.....	1,014	3	30 42
Do.....do.....	705	4	28 20
Sugar candy.....do.....	723	12	86 76
loaf.....do.....	311	12	37 32
other refined, and lump.....do.....	151	10	15 10
Almonds.....do.....	540,302	3	16,209 06
Currants.....do.....	133,617	3	4,008 51
Prunes and plums.....do.....	29,503	3	885 09
Do.....do.....	153,350	4	6,134 00
Figs.....do.....	548,218	3	16,446 54
Raisins, muscatel, &c.....do.....	646,023	3	19,380 69
Do.....do.....	931,290	4	37,251 60
Raisins, other.....do.....	1,134,110	2	22,682 20
Do.....do.....	972,188	3	29,165 64
Candles, tallow.....do.....	8,815	3	264 45
Do.....do.....	13,586	5	679 30
Cheese.....do.....	99,628	9	2,666 52
Soap.....do.....	184,958	4	7,398 32
Tallow.....do.....	671,433	1	6,714 33
Beef and pork.....do.....	787	2	15 74
Hams and other bacon .....do.....	17,525	3	219 45
Butter.....do.....	2,514	5	125 70
Saltpetre, refined.....do.....	61,517	3	1,845 51
Vitriol, oil of.....do.....	46,097	3	1,382 91
Camphor, crude.....do.....	49,677	8	3,974 16
Salts, Epsom.....do.....	159,402	4	6,376 08
Glauber .....do.....	186	2	3 72
Spices, Cayenne pepper.....do.....	107	15	16 05
ginger .....do.....	1,414	2	28 28
mace.....do.....	7,132	100	7,132 00
nutmegs .....do.....	39,426	60	23,655 60
cloves.....do.....	8,720	25	2,180 00
pepper, black .....do.....	1,473,402	8	117,872 16
pimento.....do.....	1,094,851	6	65,691 06
cassia .....do.....	279,160	6	16,749 60
Tobacco, manufactured, &c.....do.....	639	10	63 90
Snuff.....do.....	5,212	12	625 44
Indi o.....do.....	378,322	15	56,748 30

EXPLANATORY STATEMENTS AND NOTES—Continued.

Articles.	Quantity.	Rate of duty.	Duties.
Cotton.....pounds.....	517,681	3	$15,530 43
Gunpowder.....do.....	49,035	8	3,922 80
Bristles.....do.....	176,513	3	5,295 39
Glue.....do.....	48,359	5	2,417 95
Paints, ochre, dry.....do.....	501,576	1	5,015 76
in oil.....do.....	17,650	1½	264 75
white and red lead.....do.....	2,194,603	3	65,838 09
Do.....do.....	1,509,045	4	60,361 80
whiting.....do.....	290,022	1	2,900 22
Lead, bar, sheet, and pig.....do.....	1,137,809	1	11,378 09
Do.....do.....	1,330,622	2	26,612 64
shot.....do.....	286,596	2	5,731 92
Do.....do.....	79,007	3½	2,765 25
Cables, tarred.....do.....	68,140	4	2,725 60
Cordage, tarred.....do.....	447,544	4	17,901 76
untarred.....do.....	1,046	4	41 84
Do.....do.....	28,335	5	1,416 75
Twine, packthread, &c.....do.....	34,499	4	1,379 96
Do.....do.....	200,188	5	10,009 40
Corks.....do.....	44,067	12	5,288 04
Copper, rods, and bolts.....do.....	3,015	4	120 60
nails and spikes.....do.....	311	4	12 44
Iron, muskets.....number.....	2,499	150	3,748 50
rifles.....do.....	2	150	3 00
wire, not above No. 18.....pounds.....	449,318	5	22,465 90
above No. 18.....do.....	279,193	9	25,122 51
tacks, brads, &c., not above 16 ounces.....per M.....	31,462	5	1,573 10
and sprigs, above 16 ounces.....do.....	3,659	5	182 95
nails.....pounds.....	247,121	4	9,884 84
nails.....do.....	157,677	5	7,883 85
spikes.....do.....	33,282	3	998 46
spikes.....do.....	31,379	4	1,255 16
chain cables.....do.....	271,268	3	8,138 04
mill saws.....number.....	1,274	100	1,274 00
anchors.....pounds.....	107,458	2	2,025 20
anvils.....do.....	211,753	2	4,235 06
hammers and sledges.....do.....	25,625	2½	640 62
castings, vessels.....do.....	428,369	1½	6,425 52
other.....do.....	404,859	1	4,048 59
round and braziers' rods.....do.....	10,124	3	303 72
nail rods, &c.....do.....	9,629	3	288 87
slit and hoop, &c.....do.....	1,652,216	3	49,566 48
castings.....cwt.....	10,639	75	7,979 25
sheet and hoop.....do.....	12,620	250	31,550 00
pig.....do.....	12,588	50	6,294 00
bar, rolled.....do.....	58,287	150	87,430 50
hammered.....do.....	37,979	75	28,484 25
hammered.....do.....	356,250	90	320,625 00
Steel.....do.....	19,851	100	19,851 00
Hemp.....do.....	78,830	175	137,952 50
Do.....do.....	219	150	328 50
Alum.....do.....	55	200	110 00
Copperas.....do.....	7,806	100	7,806 00
Do.....do.....	1,410	200	2,820 00
Flour, wheat.....do.....	418	50	209 00
Coal.....bushels.....	398,342	5	19,917 10
Do.....do.....	422,461	6	25,347 66
Wheat.....do.....	570	25	142 50
Oats.....do.....	21	10	2 10
Potatoes.....do.....	7,223	10	722 30
Paper, folio and quartopost.....pounds.....	5,710	20	1,442 00
foolscap, drawing, &c.....do.....	109,863	17	18,676 71
printing, copperplate, &c.....do.....	448	10	115 85
sheathing, binders', &c.....do.....	34,778	3	1,043 34
all other.....do.....	9,201	15	1,390 15
Books, printed previous to 1775.....volumes.....	1,607	4	64 28
printed in other languages than English, except Latin and Greek.....do.....	37,186	4	1,487 44
Latin or Greek, bound.....pounds.....	2,441	15	366 15
in boards.....do.....	1,560	13	202 80
all other, bound.....do.....	6,968	30	2,090 40
in boards.....do.....	19,580	26	5,090 80
Glass, cut, and not specified.....do.....	18,149	3	544 47
other articles.....do.....	382,497	2	7,649 94
apothecaries' phials, not above 4 ounces.....gross.....	2,602	100	2,602 00
not above 8 ounces.....do.....	287	125	358 75
bottles, not above 1 quart.....do.....	4,637	144	6,677 28
Do.....do.....	5,376	200	10,752 00
not above 2 quarts.....do.....	228	250	570 00
not above 4 quarts.....do.....	35	300	105 00

EXPLANATORY STATEMENTS AND NOTES—Continued.

Articles.		Quantity.	Rate of duty.	Duties.
Glass, demijohns	number	10,630	25	$2,657 50
window, not above 8 by 10 inches	100 square feet	119	250	297 50
Do do	do	217	300	651 00
not above 10 by 12 inches	do	416	275	1,144 00
Do do	do	222	350	777 00
above 10 by 12 inches	do	700	325	2,275 00
Do do	do	793	400	3,172 00
uncut, in plates, &c	do	121	400	484 00
Fish, dried or smoked	quintals	1,480	100	1,480 00
salmon, pickled	barrels	1,703	200	3,406 00
mackerel, pickled	do	763	150	1,144 50
all other, pickled	do	632	100	632 00
Shoes and slippers, silk	pairs	936	30	280 80
prunelle	do	496	25	124 00
men's, women's, leather	do	1,936	25	484 00
children's	do	193	15	28 95
boots and bootees	do	206	150	309 00
Cigars	per M	10,456	250	26,140 00
Playing cards	pack	6,630	30	1,989 00	
				1,879,287 21
Deduct exportations over importations, viz:				
Duck, Russia, 2,602 pieces, at $2	$5,204 00			
Ravens, 7,456 pieces, at $1 25	9,320 00			
Sheeting, brown, 12,375 pieces, at $1 60	19,799 60			
white, 170 pieces, at $2 50	425 00			
Candles, wax, 2,270 pounds, at 6 cents	136 20			
Soap, 145,121 pounds, at 3 cents	4,353 63			
Cinnamon, 6,165 pounds, at 25 cents	1,541 25			
Cordage, tarred, and cables, 299,961 pounds, at 3 cents	8,998 83			
				49,778 51
Carried to statement B				1,829,508 70
Sperm candles, imported, 111 pounds, at 8 cents				8 88
exported do				8 88

C.

A statement exhibiting the amount of American and foreign tonnage employed in the foreign trade of the United States during the year ending on the 31st day of December, 1824.

American tonnage in foreign trade	845,758
Foreign tonnage in foreign trade	90,666
Total tonnage employed in the foreign trade of the United States	936,424

Proportion of foreign tonnage to the whole amount of tonnage employed in the foreign trade of the United States, 9.6 to 100.

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, March* 8, 1826.

19TH CONGRESS.] No. 733. [1ST SESSION.

DESCRIPTION OF AND DUTY ON IMPORTED WINES.

COMMUNICATED TO THE SENATE JANUARY 3, 1826.

TREASURY DEPARTMENT, *December* 30, 1825.

SIR: In obedience to a resolution of the Senate of the 27th instant, directing the Secretary of the Treasury to cause to be laid before the Senate a statement showing the aggregate quantity of each description of wines which have been annually imported into the United States since the year 1800, and the rates of duty that have been payable on them respectively, I have the honor to transmit herewith a letter from the Register of the Treasury, accompanied by a statement, which presents the information called for.

I have the honor to remain, with great respect, your obedient servant,

RICHARD RUSH.

The PRESIDENT *of the Senate.*

TREASURY DEPARTMENT, *Register's Office, December* 29, 1825.

SIR: I have the honor to transmit herewith a statement showing the aggregate quantity of each description of wines which have been annually imported into the United States since the year 1800, and the rates of duty that have been payable on them respectively.

I have the honor to be, sir, your obedient servant,

JOSEPH NOURSE, *Register.*

Hon. RICHARD RUSH, *Secretary of the Treasury.*

Statement showing the aggregate quantity of each description of wines that have been annually imported into the United States since the year 1800, *and the rates of duty that have been payable on them respectively.*

Years.	Malmsey, Madeira, and London Particular Madeira.		All other Madeira.		Burgundy, Champagne, Rhenish, and Tokay.		Sherry and St. Lucar.	
	Rate of duty.	Gallons.	Rate of duty.	Gallons.	Rate of duty.	Gallons.	Rate of duty.	Gallons.
1801	58 cents..	198,080	50 cents..	82,182	45 cents..	4,490	40 cents..	50,127
1802	58 "	254,673	50 "	.....	45 "	5,332	40 "	509,644
1803	58 "	348,591	50 "	.....	45 "	4,056	40 "	523,392
1804	58 "	268,321	50 "	160,408	45 "	1,911	40 "	563,191
1805	58 "	226,173	50 "	92,499	45 "	4,178	40 "	398,066
1806	58 "	316,622	50 "	48,411	45 "	6,963	40 "	280,951
1807	58 "	349,535	50 "	45,568	45 "	13,948	40 "	315,779
1808	58 "	99,572	50 "	43,914	45 "	3,230	40 "	329,499
1809	58 "	216,349	50 "	19,940	45 "	217	40 "	355,615
1810	58 "	271,904	50 "	45,360	45 "	788	40 "	144,234
1811	58 "	253,220	50 "	27,070	45 "	454	40 "	5,481
1812	116 "	143,559	100 "	59,438	90 "	2,132	80 "	28,217
1813	116 "	22,776	100 "	3,790	90 "	1,587	80 "	79,391
1814	116 "	2,278	100 "	862	90 "	734	80 "	297
1815	116 "	144,268	100 "	20,251	90 "	3,519	80 "	29,503
1816	100 "	276,517	100 "	38,374	100 "	13,926	60 "	283,954
1817	100 "	186,108	100 "	.....	100 "	8,528	60 "	89,334
1818	100 "	179,091	100 "	.....	100 "	8,854	60 "	17,346
1819	100 "	218,869	100 "	.....	100 "	7,688	60 "	21,858
1820	100 "	125,304	100 "	.....	100 "	5,571	60 "	3,006
1821	100 "	120,499	100 "	.....	100 "	3,931	60 "	23,294
1822	100 "	116,752	100 "	.....	100 "	5,588	60 "	39,736
1823	100 "	138,067	100 "	.....	100 "	8,165	60 "	30,639
1824	100 "	68,772	100 "	.....	100 "	2,576	60 "	13,004

STATEMENT—Continued.

Years.	Claret and other wines not enumerated, when imported in bottles or cases.		Lisbon, Oporto, and other Portugal wines.		Teneriffe, Fayal, Malaga, St. George, and other Western Island wines.		All other, when imported otherwise than in bottles or cases.	
	Rate of duty.	Gallons.	Rate of duty.	Gallons.	Rate of duty.	Gallons.	Rate of duty.	Gallons.
1801	35 cents..	102,621	30 cents..	332,383	28 cents..	652,509	23 cents..	1,296,034
1802	35 "	148,393	30 "	386,497	28 "	492,357	23 "	1,271,291
1803	35 "	74,197	30 "	173,792	28 "	429,438	23 "	934,503
1804	35 "	173,801	30 "	259,569	28 "	484,353	23 "	3,105,174
1805	35 "	221,464	30 "	361,635	28 "	930,286	23 "	4,027,479
1806	35 "	174,014	30 "	380,579	28 "	408,486	23 "	3,209,604
1807	35 "	186,286	30 "	518,729	28 "	457,982	23 "	3,679,952
1808	35 "	78,323	30 "	263,208	28 "	465,559	23 "	2,020,478
1809	35 "	1,166	30 "	155,301	28 "	343,254	23 "	67,888
1810	35 "	5,707	30 "	162,288	28 "	632,791	23 "	204,105
1811	35 "	29,685	30 "	94,418	28 "	693,370	23 "	794,811
1812	70 "	32,234	60 "	139,250	56 "	745,652	46 "	811,862
1813	70 "	26,942	60 "	29,888	56 "	247,091	46 "	391,224
1814	70 "	10,043	60 "	3,924	56 "	105,098	46 "	299,223
1815	70 "	56,639	60 "	181,217	56 "	369,978	46 "	475,485
1816	70 "	156,001	50 "	654,608	40 "	1,152,791	25 "	1,656,677
1817	70 "	86,803	50 "	194,187	40 "	297,582	25 "	882,836
1818	70 "	91,216	50 "	89,508	40 "	211,401	25 "	1,436,871
1819	30 "	53,288	50 "	152,555	40 "	287,842	15 "	1,027,019
1820	30 "	43,453	50 "	145,695	40 "	271,731	15 "	1,059,091
1821	30 "	99,155	50 "	300,809	40 "	424,956	15 "	2,242,498
1822	30 "	58,984	50 "	473,902	40 "	446,461	15 "	1,926,793
1823	30 "	73,880	50 "	124,101	40 "	284,622	15 "	2,015,770
1824	30 "	53,414	50 "	63,606	40 "	87,053	15 "	1,097,132

TREASURY DEPARTMENT, *Register's Office, December* 29, 1825.

JOSEPH NOURSE, *Register.*

19TH CONGRESS.] No. 734. [1ST SESSION.

REMISSION OF DUTIES ON GOODS IMPORTED INTO CASTINE, IN MAINE, WHILST IN POSSESSION OF THE ENEMY DURING THE WAR OF 1812-'15.

COMMUNICATED TO THE SENATE JANUARY 23, 1826.

Mr. SMITH, from the Committee on Finance, to whom was referred the memorial of Henry Rice and others, made the following report:

That the port of Castine was taken possession of by the enemy during the late war and held until the peace; that during that period a considerable quantity of British goods had been introduced, and the duties imposed by the British authorities paid thereon; that, on the restoration of that port, the Collector returned and exacted bonds for the usual duties on such goods, as if the same had been regularly imported into a place held by the United States; most of those bonds were paid; on one a suit was brought, and, whilst pending before the Supreme Court, a memorial was presented to the House of Representatives, and referred to the Committee of Ways and Means, who declined to act until a decision should be had in the court; a judgment having been obtained in favor of the defendants, the memorial was again presented, and the Committee of Ways and Means reported a bill in favor of the memorialists; the House amended the bill so as to include only those persons who were presumed to be inhabitants or purchasers from those who had resided at Castine whilst in possession of the enemy, and added a proviso to the bill, to wit: "*Provided*, That it shall be proved to the satisfaction of the Secretary of the Treasury that the claimants named in the bill were residents of Castine, or Bucksport, or purchasers from residents of the goods on which the duties have been imposed." The bill, thus amended, passed both Houses on the 11th day of April, 1820.

The memorialists, at the next session, prayed payment for those persons who had not been included in that act, and continued their application until an act passed, on the 19th May, 1824, in favor of the persons named therein; but it so happened that the names of the present claimants were not included, and they now pray that similar justice may be granted to them as has been granted to all the others similarly situated. The committee think that the prayer of the memorialists ought to be granted.

The committee further report, that, soon after the decision of the Supreme Court, the Secretary of the Treasury released all the unpaid bonds given at Castine, to the amount of $27,581 50, the bond of an American citizen, and $7,955 06, given by R. Hasbuck, a British subject.

Eastport had continued in possession of the enemy until it was surrendered under the treaty of Ghent. Whilst possessed by the British authorities, and under the expectation of its surrender, the Collector requested instruction as to the following question from the Treasury Department: Question. "On the restoration of the island shall the Collector take possession of all merchandise of foreign growth, produce, and manufacture, and detain the same until the customary duties are paid, or secured to be paid?" The Attorney General answered in the negative.

It appears by a document submitted, that when New Orleans was delivered to the United States no duties were exacted on the goods in that city at the period when it was received by the United States.

The committee do not perceive that the residence of the importer or owner of the goods can vary the law in the case. The decision of the Supreme Court is, "that duties could not be legally exacted upon any part of these goods by the United States," and it is presumed that those persons who voluntarily submitted to the authority of the custom-house officers should not be placed in a worse situation than others who refused to comply with the requisition of the Collector.

19TH CONGRESS.] No. 735. [1ST SESSION.

REDUCTION OF DUTY ON DRIED FISH.

COMMUNICATED TO THE SENATE JANUARY 25, 1826.

Mr. LLOYD, from the Committee on Commerce, to whom was referred the petition of certain merchants of Baltimore, praying that the present duty of one dollar per quintal on imported dried fish may be repealed, and that a duty of fifteen cents per quintal may be imposed in lieu thereof, made the following report:

That the memorialists aver the proposed reduction of duty would promote the agricultural, manufacturing, and commercial interests of the country.

That the present duty operates as a prohibition of the importation of the articles from foreign countries.

That by a recent act of Parliament a market has been opened in the British North American colonies for our foreign and domestic manufactures to a great extent, and to secure the benefits of the new trade, as well as to extend the present one, in breadstuffs, we must enable these colonies to make payment in their products, of which dried fish is an important article; but the principal benefits, the memorialists state, they apprehend will result from the fact that South America requires a particular kind of fish, which can be procured from Newfoundland and Nova Scotia, but which cannot be obtained,

except in small quantities, and of an inferior quality, from our own fisheries, owing to a different manner of curing, and to the colonists having the advantage of contiguity to the fishing grounds, and to the large permanent establishments they have on shore, to which the fish are carried as soon as caught, and cured in a better manner than those of the United States, which must be transported to a greater distance.

In reference to which reasons for the reduction of duties asked for, and the effect they believe would flow from acceding to it, the committee remark:

That the fisheries on the coast and on the banks of Newfoundland were, from a very early period after the first settlement of the country, considered as objects of great national importance, and worthy of the particular attention both of the British and American Governments, as is evidenced by the numerous laws passed for their protection, and from the employment, antecedently to the Revolution, in the State of Massachusetts alone, of twenty-eight thousand tons of shipping, and from four to five thousand seamen in this pursuit.

That a continued and active vigilance to guard against an interference from foreign participation or competition still marks the policy of the British Government in reference to the fisheries, which she encourages by bounties, and fortifies by prohibitions, confiscations, and severe penalties.

The Government of the United States, also impressed with the importance of this interest in a national point of view, immediately after it came into operation, imposed, in July, 1789, a duty of fifty cents per quintal on foreign caught and dried fish imported into the United States, which, in 1804, was continued without drawback; and being still found inadequate for the purpose intended, that of countervailing foreign importations, in April, 1816, the duty was raised to the present rate, of one dollar per quintal, on the same condition. The principal object of the imposition of this duty, the committee confidently presumed, was the protection and support of the Bank and coast fisheries of the United States, which cannot but be considered an invaluable branch of the national resources, whether viewed in relation to the hardy, intrepid, and skilful seamen it produces, and who, in the hour of danger, have ever been found ready promptly to rally under the standard of their country, and to contribute a large proportion of those who, in time of war, have manned the public and private armed vessels of the United States, and, in periods of peace, have furnished a prolific nursery and school for the most effective and useful seamen employed in its mercantile navigation; or whether considered in relation to one of the most important staples it creates for the commerce of the northern and eastern part of the Union; or the amount it adds to the national wealth, literally drawn from the depths of the sea; to the encouragement it affords to all classes connected with ship building; and to the draughts it makes upon the agricultural interest for the subsistence of the seamen engaged in the fisheries, and that of their numerous families on shore, while absent themselves on their hardy and perilous occupation on the ocean

That, from the protection given by the duties before mentioned, the fisheries have, in some degree, extended with the growth and expanding interests of the United States, will be apparent from the statements accompanying the present report; yet it will also be seen that this increase has occurred in a very moderate degree, giving only an addition of one-tenth in nineteen years, and having, from 1823 to 1824, actually diminished more than 1,000 tons, furnishing conclusive evidence that the protection afforded is not more than sufficient to accomplish its object; for, although there is now a considerable tonnage, and eight or ten thousand seamen probably employed in this bold and laborious pursuit, in which the summer storm and winter tempest are fearlessly and cheerfully encountered, yet there is reason to believe, from the information of those most conversant with the fisheries, that it is an occupation of a very limited and restricted profit—an impression which is corroborated by the less improved situation of the fishing towns than those of almost any other on the seaboard; from the small general increase of the tonnage engaged in them for the last eighteen years; from its actual and recent diminution; and from the memorial recently presented to the Senate from the ancient town of Marblehead, one of the largest fishing towns in the Union, in which it is stated that during that period the number of vessels engaged in this their principal employment has decreased more than a fourth part, there having been, in 1807, one hundred and seven, and now only eighty vessels engaged in the fisheries from that port.

The committee further remark, that it is undoubtedly true that the British fishermen, from their proximity to the large establishments of Newfoundland, and to the shores of New Brunswick and Nova Scotia, the coast of Labrador, and the islands at the mouth of the St. Lawrence, all of them adjacent to the fishing grounds, have superior advantages in preparing their fish for market over the fishermen of the United States; but the existence of this advantage, the committee apprehend, should form an additional, and, as they believe, powerful inducement to continue, if not to extend, the protection given to our own fishermen, when coming into competition with those of a nation whose local positions give to it already superior advantages in this branch of business; and that, as it is to be presumed, for the supply of the South American markets, which, however, have been too recently opened to enable the committee to form any definite opinion as to their extent or importance for the article in question, fish may be cured by the fishermen of the United States in the manner that is wanted, although at present to be obtained but in small quantities, the dictate of national policy would seem to be, to endeavor, by additional inducements, to lead to the production of the quality and quantity required, rather than to lesson the incentives to it which at present exist.

And the committee take leave further to remark, that although Great Britain, wearied of her restrictive policy, when, perhaps, no longer necessary for her purposes, may have partially abandoned a system which she has cherished for ages, and of which her statesmen have heretofore, for a long course of years, boasted as a monument of her wisdom, and a material source of her commercial wealth and maritime greatness, and has opened certain enumerated ports in her colonies, and authorized a trade with them from the United States, the committee are not aware, that, in time of peace, any great advantage is to be derived to the commerce of the United States from making British colonial ports places of entrepot for the warehousing and transhipment of merchandise received from or to be imported into the United States, when it could, probably, be both brought and carried, without a resort to them, directly to its ultimate destination, with less cost and greater benefit; more especially when such ports are subject to occlusion without their previous knowledge or concurrence, as is recently demonstrated to be the case with regard to Halifax, in Nova Scotia.

And the experiment, the committee also conceive, yet remains to be made to ascertain how far the articles admitted, for colonial consumption, from the United States into the British colonies, at higher rates of duty imposed on their importation than when received from the mother country or the British possessions in America, and when burdened with an export duty which cannot be constitutionally coun-

tervailed, and other onerous colonial exactions, will admit of sufficient benefit to entitle the trade thus opened to be considered as meriting peculiar favor or indulgence, or one of great interest to the United States.

But, however this may be, no adequate inducement, as the committee believe, exists to give a premium on the industry of British fishermen, at the expense of those of the United States, by the comparatively free admission of the fish caught and cured by them into the ports of the United States, in depression and counteraction of the praiseworthy enterprise and exertions of a highly useful class of our own fellow-citizens; while a policy of this character is so far from being reciprocated on the part of Great Britain, that, in all the acts of Parliament which the committee have at command, relative to the fisheries, or in which an incidental reference is had to them, foreign caught dried fish neither is nor has been, at a trifling or heavy rate of duties, admitted into British ports, but has been, and still is, expressly and specifically prohibited from an entry or admission into the British dominions on any terms whatever; and so strenuously is the prohibition enforced, that forfeiture immediately attaches to the importation; the vessel carrying it into port is also condemned; and any person evading the law is, in addition to the loss of the property attempted to be landed, subject to a fine of an hundred pounds, and in default of payment of the penalty, is to be committed to the common jail, there to remain twelve months, without bail or mainprize.

From all which considerations, the committee are of opinion that the reduction of the duty asked for would materially injure a highly valuable interest of the United States for a contingent and uncertain benefit, depressing an important auxiliary of our naval and mercantile marine to the encouragement, in addition to the local advantages already possessed, of an alien, rival, and, under events which would not be unprecedented, a hostile competitor, and which the committee consider is not called for by any principle of national comity or reciprocity; and they therefore report—

That the prayer of the petition ought *not* to be granted.

JAMES LLOYD *Chairman, per order.*

Statement of the amount of tonnage employed in the cod fisheries from 1795 *to* 1824.

Years.	Enrolled tonnage.	Licensed tonnage under 20 tons.	Total.	Years.	Enrolled tonnage.	Licensed tonnage under 20 tons.	Total.
	Tons and 95ths.	*Tons and 95ths.*	*Tons and 95ths.*		*Tons and 95ths.*	*Tons and 95ths.*	*Tons and 95ths.*
1795	24,887 06	6,046 05	30,933 11	1810	26,250 91	8,577 28	34,828 24
1796	28,509 39	6,453 41	34,962 80	1811	34,360 85	8,872 76	43,173 66
1797	33,406 67	7,222 31	40,629 03	1812	21,822 64	8,636 65	30,459 34
1798	35,476 81	7,269 37	42,746 23	1813	11,255 36	8,622 13	19,877 49
1799	23,932 26	6,046 17	29,978 44	1814	8,863 35	8,992 23	17,855 58
1800	22,306 94	7,120 06	29,427 05	1815	26,510 33	10,427 26	36,937 59
1801	31,279 57	8,101 85	39,381 47	1816	37,879 30	10,246 66	48,126 01
1802	32,987 42	8,533 56	41,521 03	1817	53,990 26	10,816 79	64,807 10
1803	43,416 20	8,394 24	51,810 44	1818	58,551 72	10,555 09	69,106 81
1804	43,088 68	8,925 73	52,013 81	1819	65,044 92	11,031 34	76,076 31
1805	48,479 30	8,986 37	57,465 67	1820	60,842 55	11,197 36	72,040 91
1806	50,353 20	8,820 57	59,173 77	1821	51,351 49	10,941 89	62,293 43
1807	60,689 88	9,616 20	70,306 13	1822	58,405 35	10,820 82	69,226 22
1808	43,597 40	8,400 22	51,997 62	1823	67,626 14	11,213 63	78,839 77
1809	26,109 67	8,376 93	34,486 65	1824	68,419 00	9,208 33	77,627 33

TREASURY DEPARTMENT, *Register's Office, January* 4, 1826.

JOSEPH NOURSE, *Register.*

Statement exhibiting the quantity of dried and pickled fish imported into the United States from October 1, 1804, *to September* 30, 1824.

Years.	Dried.	PICKLED.		
		Salmon.	Mackerel.	All other.
	Quintals.	*Barrels.*	*Barrels.*	*Barrels.*
From the 1st of October, 1804, to the 30th of September, 1805	106,543	4,681	8,956	11,613
Do. do. 1805 do. do. 1806	153,501	8,484	12,789	13,716
Do. do. 1806 do. do. 1807	233,902	7,231	16,098	17,057
Do. do. 1807 do. do. 1808	73,402	3,123	3,378	2,223
Do. do. 1808 do. do. 1809	8,446	927	4,019	3,083
Do. do. 1809 do. do. 1810	2,998	1,689	1,677	1,465
Do. do. 1810 do. do. 1811	5,685	3,257	.....	1,104
Do. do. 1811 do. do. 1812	2,221	169	68	453
Do. do. 1812 do. do. 1813	10,100	723	77	1,533
Do. do. 1813 do. do. 1814	14,510	917	1,557	4,504
Do. do. 1814 do. do. 1815	16,401	1,195	1,435	2,971
Do. do. 1815 do. do. 1816	14,373	5,636	7,482	2,497
Do. do. 1816 do. do. 1817	4,610	4,403	5,346	2,874
Do. do. 1817 do. do. 1818	2,920	3,339	5,451	948
Do. do. 1818 do. do. 1819	1,037	1,467	6,865	417
Do. do. 1819 do. do. 1820	431	1,831	185	298
Do. do. 1820 do. do. 1821	346	1,048	7	116
Do. do. 1821 do. do. 1822	712	1,244	387	95
Do. do. 1822 do. do. 1823	2,969	1,507	67	268
Do. do. 1823 do. do. 1824	644	1,935	782	373

MEMORIAL OF THE MERCHANTS OF BALTIMORE.

To the honorable the Senate and House of Representatives of the United States in Congress assembled:

The undersigned ask leave to represent that, in their opinion, the agricultural, manufacturing, and commercial interests of the country will be promoted by an alteration in the present duty on imported dried fish, and respectfully offer the following reasons:

The present duty of one dollar per quintal is equal to an ad valorem duty of fifty, and in some cases seventy-five per cent., and operates as an entire prohibition of the article. A recent act of Parliament has opened a market in the British North American colonies for our domestic and foreign manufactures to a great extent; and, to secure to us the benefit of this new trade, as well as to extend the present one in breadstuffs, we must enable those colonies to make payments in their products, of which dried fish is an important article.

But the principal benefit, we apprehend, will result from the fact that South America requires a particular kind of dried fish, which can be obtained from Newfoundland and Nova Scotia, but which cannot be obtained except in small quantities, and of an inferior quality, from our own fisheries. The different manner of curing them constitutes the difference in British and American fish, and the colonists have the advantage of our fishermen in this respect by reason of their contiguity to the fishing grounds. They have large and permanent establishments for curing fish on shore, to which their fish are carried as soon as caught, lightly salted, and soon dried; while our fish are heavily salted and stowed in vessels until a large quantity is taken, when they are carried on shore, at some convenient place, and cured by the vessels' crews, or are brought home for that purpose; and, being thus heavily salted for preservation, they will not bear the voyage to South America without injury, and are unsalable when at market.

From these considerations we are brought to the conclusion that a reduction of the duty to fifteen cents per quintal will subserve the interests of the country.

BALTIMORE, *November* 18, 1825.

19TH CONGRESS.] **No. 736.** [1ST SESSION.

TRADE WITH CHINA.

COMMUNICATED TO THE SENATE FEBRUARY 6, 1826.

Mr. SMITH, as Chairman of the Committee on Finance, laid on the table the following documents, in relation to the finances of the United States, which were ordered to be printed:

Extract of a letter from ——, dated New York, January 18, 1826.

"I much regret my avocations have been such as to have caused tardiness in furnishing the documents spoken of, relating to the trade to China, and which I submit for the inspection of your friend in the Senate of the United States.

"These papers show the individual trade from this port with Canton of Thomas H. Smith, Esq., for the years 1824 and 1825, as well as information touching the trade generally, necessary to be laid before the enlightened individual you named to me.

"The document A exhibits the exports in the year 1824, by which will be seen the error generally entertained of believing that the China trade is carried on by the exclusive export of specie. As domestic as well as foreign merchandise comprise nearly one-half the amount of the exhibit, and the paper B, showing the exports of 1825, confirms the former statement, and proves the increasing exports to very large extent of *manufactures*, and especially so of *cotton goods*, and that, whenever *raw cotton* can be purchased in this country at *ten cents* per pound, it will become an article of export of large extent to China, as, at that price, it will compete with the cotton of Bengal carried thither by the British East India Company, shipments of cotton have often been made from the United States to Canton, and has turned to good account.

"In the statement D is exhibited the *average* cost of *teas* at Canton from the year 1817 to 1825 inclusive, reduced to cents per pound for each and every grade of tea, which may be of service, as a condensed view of the same, whenever Congress deliberates upon the propriety of reducing the present duties.

"The statement E is a condensed view of the importations into Canada during the last year, by the East India Company, of teas, per the ships *Moffat* and *Juliana*, and which shows the quantity of each grade of tea is more than double the amount of consumption of all the British colonies on this continent yearly, and plainly indicates an intention which *let be nameless;* and in a more particular manner, since information has arrived in this country that *two other ships of equal burden* are now on their way from China, to the same destination, by order of the above named company. On reviewing the number of pounds of tea imported into Canada by those ships, and the *population* of the provinces not over 300,000 persons, and those in part not tea-drinkers, being the descendants of Frenchmen, it may fairly be inferred a motive exists on the part of the Government of Great Britain, other than the real consumption of their colonies. This is further exemplified by the rate of duties charged on introduction into Canada, viz:

"On Imperial and Gunpowder	6*d.*, or 10	cents per pound.
"Hyson tea	6*d.*, or 10	" "
"Young Hyson	6*d.*, or 10	" "
"Other green teas	4*d.*, or 6$\frac{2}{3}$	" "
"Souchong and Congo	4*d.*, or 6$\frac{2}{3}$	" "
"Bohea, black	2*d.*, or 3$\frac{1}{3}$	" "

"I also hand you a statement of the trade of the East India Company with China (marked F) for one year, (the latest I now have by me,) by which your friend will perceive that the company carried on the trade that year without introducing a dollar of specie into China; and the probability is, that we, of this country, may arrive hereafter at the same end, should our Government, by wise measures, enable the American merchant to compete upon fair grounds with the East India Company. By the late tariff *China silks* are subjected to a discriminating duty of five per cent. over the duty charged on British and other manufactured silks, and the reason enforced for doing so was the want of reciprocity in the trade between this country and China, and which is controverted by the statement B, herewith. I would here remark, that the English Government, seeing this discriminating duty laid, it immediately reduced the duty of *export* and *import* on manufactured and *raw silk*, with a view of supplying this country with manufactures upon as cheap terms as silks could be imported from China; and the plan will succeed, unless Congress revokes some of their high duties, as articles of silk are now importing from London (usually obtained at Canton) at cheaper prices than can be obtained at the latter place. One other remark, permit me further to make, which is the fact, that the East India Company, on finding the duty reduced on raw silk, immediately despatched advices to Canton and purchased up all the raw silk to be obtained; the result was, consequently, a rise in all silk manufactures to prices that prevented purchases for this market that would permit a saving to the importer, and therefore curtailed importations into the American market.

"It may not be known to your friend, but which is a fact, that the house of Messrs. Perkins & Co., and that of *Archer*, of Philadelphia, connected with *Browns*, of Liverpool, Jones, Oakford & Co., of Philadelphia, all carry on their trade with China without the aid of specie, (in the main,) and, by dealing in British manufactured goods, and in quicksilver, opium, lead, &c., from Europe. These houses, and T. H. Smith, carry on seven-eighths of the China trade, which will show how limited the amount of specie is, compared with the merchandise now shipped to China.

"Should the duties on teas not be reduced fifty per cent. generally, and the duty on silks equalized with those from Europe, we may expect to receive our supplies through the instrumentality of the East India Company.

"The paper G I consider very important, inasmuch as it exhibits, at one view, the *capital centered* in China, on American account, from the year 1804 to 1824, (returns not having arrived of 1825,) the *imports* and *exports* at China to the United States, to the Sandwich Islands, to South America, and with Europe, for the past year; the entire trade for the past year being $6,567,969."

A.

Vessels.	BRITISH GOODS.				Dutch cambletts.	Cochineal.	Quicksilver.	Iron.	Pig lead.	Brandy.
	Cloths.	Cambletts.	Long ells.	Cotton goods.						
Ship Mary Lord	$19,274 52	$7,158 22	.....	$4,007 79	$3,800 00	$11,164 98	$16,409 00	$3,912 14	.....	.....
Beaver	21,337 13	.....	.....	1,989 56	.....	.....	16,433 73	2,600 00	.....	.....
America	16,828 54	.....	.....	2,418 75	.....	.....	29,313 27	851 83	.....	.....
London Trader	9,895 53	.....	.....	153 50	.....	.....	.....	.....	.....	$2,417 00
Citizen	12,181 21	26,727 50	17,491 62	31,623 65	.....	.....	39,898 60	883 90	$8,709 44	.....
	79,516 93	33,885 72	17,491 62	40,193 25	3,800 00	11,164 98	102,054 60	8,247 87	8,709 44	2,417 00

A—Continued.

Vessels.	Rum.	Wine.	Looking-glasses.	Specie.	AMERICAN PRODUCE.				Sperm candles.	Dutch cloths
					Cotton goods.	Furs.	Ginseng.	Bread.		
Ship Mary Lord	.....	.....	.....	$201,000 00	.....	$5,531 25	.....	$658 49	$894 18	.....
Beaver	.....	.....	.....	162,000 00	.....	3,437 50	$6,252 40	.....	.....	.....
America	.....	.....	.....	162,000 00	$398 79	5,857 10	.....	.....	.....	.....
London Trader	$1,612 00	$393 75	.....	159,000 00	.....	10,179 95	.....	157 89	.....	.....
Citizen	289 00	.....	$2,427 20	210,000 00	2,457 90	9,029 56	16,094 05	.....	.....	$44,204 40
	1,901 00	393 75	2,427 20	894,000 00	2,856 69	34,035 56	22,346 45	516 38	894 18	44,204 40

RECAPITULATION.

British cloths	$79,516 39	American cotton goods	$2,856 69
cambletts	33,885 72	Furs	34,035 36
long ells	17,491 62	Ginseng	22,346 85
cotton goods	40,193 25	Bread	516 38
Dutch cloths	44,204 40	Sperm candles	894 18
cambletts	3,800 00	Specie	894,000 00
Cochineal	11,164 98		1,311,057 22
Quicksilver	102,054 60		
Iron	8,247 87	Foreign articles	356,407 76
Pig lead	8,709 44	American articles	60,649 46
Brandy	2,417 00	Specie	894,000 00
Rum	1,901 00		1,311,057 22
Wine	393 75		
Looking-glasses	2,427 20		

The foreign articles are estimated at prices with the debenture deducted, 1824.

Six years since very few manufactured articles found their way from the United States to Canton; but since the trade has become better understood the traffic in them has become great; and, should a liberal and enlightened policy be adopted by the Government, the American trade would stand on a better footing at Canton than that of the East India Company.

CHARLES HENRY HALL.

B.

Memorandums of merchandise and specie exported to Canton by Thomas H. Smith in 1825.

Vessels.	BRITISH GOODS.					Dutch goods.	AMERICAN GOODS.			
	English cloths.	English cambiets.	Long ells.	Cotton goods.	Laces.		Cotton goods.	Furs.	Ginseng.	Bread.
Ship Huntress	$2,423 24	.....	.....	$31,954 41	.....	.....	$279 46	.....	.....	$213 28
Mary Lord	3,855 75	.....	.....	22,466 56	.....	$29,616 28	2,122 28	.....	$4,909 80	372 80
America	9,227 70	.....	.....	.....	.....	12,468 43	.....	.....	4,566 80	155 98
Beaver	.....	.....	.....	.....	.....	.....	.....	.....	.....	171 75
London Trader	.....	.....	.....	.....	.....	.....	.....	.....	.....	162 72
Europa	3,922 32	$2,781 10	$1,132 91	18,654 05	$3,160 25	1,737 81	.....	.....	5,252 80	348 44
Maria	23,929 24	.....	.....	5,824 30	.....	.....	.....	$21,394 46	3,528 00	199 59
Citizen	18,620 95	.....	950 00	52,985 35	.....	.....	.....	17,477 84	7,098 70	465 39
	61,979 20	2,781 10	2,132 91	131,884 67	3,160 25	43,822 52	2,401 74	38,872 30	25,356 10	2,090 05

B—Continued.

Vessels.	AMERICAN GOODS.					Quicksilver.	Pig lead.	Iron.	Spelter.	Cochineal.
	Candles.	Beef and pork.	Hams.	Tobacco.	Flour.					
Ship Huntress	.....	$216 25	.....	.....	.....	$16,076 46	$10,044 00	$2,085 81	.....	$9,631 39
Mary Lord	.....	.....	.....	.....	.....	14,076 00	3,133 50	.....	.....	16,224 91
America	.....	.....	$193 65	.....	.....	13,512 96	50,014 88	.....	$5,037 30	.....
Beaver	.....	.....	.....	.....	.....	3,694 95	5,053 50	.....	3,035 06	.....
London Trader	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Europa	$708 18	1,862 50	.....	$240 32	$2,057 75	.....	.....	.....	.....	5,117 00
Maria	464 41	.....	.....	.....	.....	.....	.....	.....	2,364 95	5,129 75
Citizen	1,734 81	.....	.....	.....	.....	3,307 86	22,158 86	.....	.....	6,425 01
	2,907 40	2,078 75	193 65	240 32	2,057 75	50,668 23	45,404 74	2,085 81	10,437 31	42,528 06

B—Continued.

Vessels.	Specie.	Rum.	Gin.	Oil.	Otto of roses.	Sail-cloth.	French silks, &c.
Ship America	$150,000 00	.....	.....	.....	.....	.....	.....
Beaver	150,000 00	.....	.....	.....	.....	.....	.....
London Trader	150,000 00	.....	.....	.....	.....	.....	.....
Europa	24,000 00	.....	.....	.....	$291 75	$2,352 50	$5,528 69
Maria	177,000 00	.....	.....	.....	.....	.....	.....
Citizen	93,000 00	.....	$725 50	$298 50	.....	.....	.....
Huntress	150,300 00	$163 00	.....	.....	.....	.....	.....
Mary Lord	216,000 00	.....	.....	.....	.....	.....	.....
	1,110,300 00	163 00	725 50	298 50	291 75	2,352 50	5,528 69

B—Continued.

Vessels.	Rigging.	Paper.	Coral.	Saffron.	Wine.	Brandy.	Opium.
Ship America	.....	.....	.....	.....	.....	.....	.....
Beaver	.....	.....	.....	.....	.....	.....	.....
London Trader	.....	.....	.....	.....	.....	.....	.....
Europa	.....	.....	.....	$682 00	$1,149 00	$583 10	$134,353 75
Maria	$4,648 80	$120 00	$5,025 00	.....	.....	.....	.....
Citizen	.....	.....	.....	.....	.....	.....	.....
Huntress	.....	.....	.....	.....	.....	.....	.....
Mary Lord	.....	.....	.....	.....	.....	.....	.....
	4,648 80	120 00	5,025 00	682 00	1,149 00	583 10	134,353 75

B.—RECAPITULATION.

English cloths	$61,979 20	Rum	$163 00
English camblets	2,781 10	Gin	725 50
Long ells	2,132 91	Oil	298 50
Cotton goods, English	131,884 67	Otto of roses	291 75
Laces	3,160 25	Sail-cloth	2,352 50
Dutch cloths	43,822 52	French silks, &c	5,528 69
Cotton goods, American	2,401 74	Rigging	4,648 80
Furs	38,872 30	Paper	120 00
Ginseng	25,356 10	Coral	5,025 00
Bread	2,090 05	Saffron	682 00
Candles	2,907 40	Wine	1,149 00
Beef and pork	2,078 75	Brandy	583 10
Hams	193 65	Opium	134,353 75
Tobacco	240 32		1,739,304 45
Flour	2,057 75		
Quicksilver	50,668 23		
Pig lead	45,404 74	Foreign articles	548,157 59
Iron	2,085 81	American articles	80,846 86
Spelter	10,437 31	Specie	1,110,300 00
Cochineal	42,528 06		1,739,304 45
Specie	1,110,300 00		

It has occurred, in the course of a few years, that *raw cotton* has been exported to China, and I have myself sent 1,500 bales in one year to Canton; and whenever the article may be afforded here at *ten cents per pound*, the same will go to Canton in preference to specie, as at that price a profit would be realized.

Per proxy, THOMAS H. SMITH.
CHAS. HENRY HALL.

The object of this paper is to show that the Chinese trade, in the exports from this country, is not confined wholly to *specie*, as was declared in Congress at the time of revising the tariff on silk goods, and which opinion *prevailed*, and led to the laying on of a discriminating duty of five per cent., and which, if continued, will destroy the trade in manufactured China silks; especially so, since England has taken off the *import* and *export* duties on *raw silk*, which causes the East India Company to make large purchases of the same at Canton.

D.—*Average cost of teas from* 1817 *to* 1825, *inclusive.*

Years.	GUNPOWDER AND IMPERIAL.			HYSON.			YOUNG HYSON.			HYSON SKIN.			SOUCHONG.			BOHEA.		
	Ranging prices.	Average price.		Ranging prices.	Average price.		Ranging prices.	Average price.		Ranging prices.	Average price.		Ranging prices.	Average price.		Ranging prices.	Average price.	
	Tale.	*Tale.*	*Cts. p.lb.*	*Tale.*	*Tale.*	*Cts. p.lb.*	*Tale.*	*Tale.*	*Cts. p.lb.*	*Tale.*	*Tale.*	*Cts. p.lb.*	*Tale.*	*Tale.*	*Cts. p.lb.*	*Tale.*	*Tale.*	*Cts. p.lb.*
1817..	52 *a* 72	62	68	56 *a* 58	57	62	38 *a* 45	42	46	28 *a* 30	29	32	22 *a* 36	29	32	.....	.....	.....
1818..	45 *a* 75	63	69	28 *a* 53	44	48	25 *a* 45	37	40	12 *a* 28	22	24	11 *a* 24	17	18	10 *a* 16	13½	14
1819..	49 *a* 74	58	63	36 *a* 47	38	41	27 *a* 39	31	34	15 *a* 24	20	22	13 *a* 22	17	18	11 *a* 16	14	15
1820..	40 *a* 67	54	59	36 *a* 46	41	45	29 *a* 34	32	35	18 *a* 22	20	22	12 *a* 19	16	17	10 *a* 12	11	12
1821..	35 *a* 54	42	66	35 *a* 44	39	42	25 *a* 33	28	30	14 *a* 21	16	17	17 *a* 25	20	22	10 *a* 12	10	12
1822..	37 *a* 56	49	54	34 *a* 46	41	45	21 *a* 34	29	32	13 *a* 26	18	19	14 *a* 26	17	18	10 *a* 11	10½	11
1823..	40 *a* 62	53	58	31 *a* 46	39	42	19 *a* 37	31	34	12 *a* 28	20	22	13 *a* 28	18	19	9 *a* 11	10	11
1824..	38 *a* 65	53	58	36 *a* 46	41	45	33 *a* 43	38	41	19 *a* 29	23	23	12 *a* 28	19	20	.....	.....	.....
1825..	48 *a* 61	56	61	44 *a* 52	48	42	34 *a* 53	46	50	22 *a* 33	28	30	14 *a* 28	22	24	11 *a* 12	11½	13

The price in the first column of the average prices is so many tale the picul of 133⅓ pounds; and the prices in the second column are so many cents the pound English.

CHARLES HENRY HALL.

NEW YORK, *January* 18, 1826.

E.—*Cargoes of the English ships Moffat and Juliana, loaded at Canton, season of* 1825, *bound for Quebec.*

	Moffat—821 tons.	Juliana—534 tons.	Total.	Probable weight.
				Pounds.
Bohea, in chests	510	500	1,010	82,820
Congo, in chests	947	.....	947	77,654
Souchong, in chests	238	411	649	55,165
Pecco, in half chests	109	.....	109	3,815
Hyson, in chests	499	.....	499	30,938
Hyson, in half chests	.....	150	150	4,800
Young Hyson, in chests	1,170	579	1,749	148,665
Young Hyson, in half chests	222	314	536	23,177
Hyson Skin, in chests	1,501	502	2,003	124,186
Hyson Skin, in half chests	.....	900	990	27,900
Tonkay, in chests	4,685	2,544	7,229	578,320

Duties charged in Canada on the above cargoes, viz:

Halifax currency—Gunpowder and Imperial tea, Hyson tea, Young Hyson } 6*d.*, or 10 cents per pound.
Other green, and Souchong and Congo 4*d.*, or 6⅔ do.
Bohea, black 2*d.*, or 3⅓ do.

Halifax currency, $4 to the £.

F.—*Statement of the British trade at the port of Canton in the season of* 1818–'19 ; *to which is added the import from India to Macoa, during the same period, in Portuguese ships.*

	IMPORTS.	Tales.	Dollars.		EXPORTS.	Tales.	Dollars.
	On account of the Honorable Company.				*On account of the Honorable Company.*		
Ships, 16; tons registered, 18,489.	Broadcloths	538,190			Black tea	3,172,433	
	Long ells	948,320			Green	792,654	
	Embossed long ells	13,200			Raw silk	130,835	
	Worleys	51,996			Nankin cloth	119,640	
	Camblets	345,312			Sundry St. Helena stores	38,161	
	Salisbury flannels	45,006			Cape Hope	23,506	
	British iron	26,582			Bengal	288,000	
	Lead	35,585			Add disbursements on the following account:		
	Woolens, per ship Clark	6,381			Survey of the China seas	43,186	
	Cotton, Bengal	164,232			Port duties on six ships	69,644	
	Bombay	732,074			Unloading charges and factory expenses	61,362	
	Madras	73,956				4,742,625	6,586,979
	Sandal wood	114,194					
		3,095,028	4,298,650		*On private account.*		
	On private account.		*Dollars.*				*Dollars.*
Per 35 country ships, registered tons, and 16 Hon'ble Company's ships:	Cotton, Bengal	2,951,871			*Tutenegue, 34,331 piculs	480,634	
	Bombay	2,583,045			†Raw silk, all descriptions included, 1,882 piculs	632,030	
	Tin, Banca	183,138			Silk piece goods, estimated value.	300,000	
	Pepper	194,096			‡Nankin cloth, 606,830 pieces	550,000	
	Rattans	48,915			Sugar candy	246,380	
From Bengal. 22	Beetel-nut	117,588			Soft sugar	485,333	
Bombay.... 12	Putchuck	61,646			‖Black tea, 9,934 piculs	298,020	
N. S. Wales 1	Shark-fins	114,432			§Green tea, 3,222 piculs	138,546	
—	Fish-maws	51,620			Cassia, lignia	85,920	
35	Myrrh	1,735			Camphor, Chinese	22,542	
	Olibanum	4,305			Alum	30,087	
	Black wood	12,272			Starr'd annise seed	11,820	
	Sandal wood	67,500			Brass foil	5,487	
	Ivory	32,604			Cassia buds	3,080	
	Saltpetre	17,173			Coarse Chinaware, estimated value	60,000	
	Patna and Benares opium, chests 1,358	1,358,000			Gamboge	2,100	
	Pearls and cornelian, estimated value	120,000			Musk	26,250	
	Quicksilver	102,225			Glass beads	20,000	
	Lead	19,883			China root	1,935	
	Iron	28,548			Gallingal	2,979	
	Prussian blue	5,200			¶Vermilion, 1,763 piculs	88,150	
	Smalts	18,300			**Rhubarb, one-half supposed cut, one-half rough, 1,360 piculs	144,160	
	Cutch	31,656			Tortoise and mother-of-pearl shells	55,000	
	Coral, unwrought	19,200			Writing paper, lacquered ware, oil paper, and umbrellas	30,000	
	Cochineal	40,600			Mother-of-pearl shells	26,000	
	Window glass	3,000			Copper	179,745	
	Stick lac	500			Estimated value of goods exported, of which no account is otherwise given	200,000	
	Cloves	107,910			Add disbursements on the following:		
	Nutmegs	19,500					
	Mace	11,880					
	Steel	6,000					
	Flints	21,122					
	Indian piece goods	72,620					
	Birds' nests, black	1,200		Return has been made of specie ship'd in country ships of $365,000 and of 2,323,679	Port duties, pilotage, linguists' fees, ships' disbursements, commanders' and agents' expenses on 35 country ships, $7,000 each.	245,000	
	Camphor	38			Ships' and commanders' disbursements, factory rent, sea stock, on 16 Company ships, at $9,000 per ship	144,000	
	Chintz, part fine, part coarse, estimated value	100,000			Unloading charges upon cargoes of country ships and private trade of Honorable Company's ships	41,000	
	Coarse cotton handkerchiefs	10,000					4,556,195
	Estimated value of goods, of which no account can be obtained	170,000		2,688,679 from Canton to India.			11,143,174
		8,714,272			Balance of trade between India and China		5,154,748
	Bengal opium, imported into Macoa, 1,820 chts., at $1,000	$1,820,000					
	Malva opium, 1,809 chts., at $1,000	1,215,000					
	Bengal and Bombay cotton, 1,200 bales, estimated value	250,000					
		3,285,000					
			11,999,272				
			16,297,922				16,297,922

It is understood that large shipments of bullion have been made from Macoa, in Portuguese ships, bound for China.

* To Bengal, 28,115; Bombay, 6,216 piculs.
† England, 773; India, 1,109 piculs.
‡ England, 344,330; India, 262,500 piculs.
‖ England, 8,145; presents, 209; India, 1,580 piculs.
§ England, 946; presents, 124; India, 2,152 piculs.
¶ England, 196; India, 567 piculs.
** England, 912; India, 448 piculs.

NEW YORK, *January* 18, 1826.

CHAS. HENRY HALL.

G.—*Exports to Europe by American vessels*, 1823–'24.

Names.	Congo.	Campoy.	Souchong.	Pecco.	Hyson Skin.	Young Hyson.	Hyson.	Imperial and Gunpowder.	Piculs Cassia.	Ginger.	Cassia buds.	Pieces short nankins.
Levant	300	150	200	95	292	718	317	199	163	61	.....	.....
Ann Hope	2,317	904	1,163	100	484	767	1,488	306	272	33	3	.....
Augusta	1,821	166	643	209	54	117	967	246	303	50	.....	.....
Hougua	.....	.....	181	45	.....	30	982	127	128	125	5	14,400
Champion	.....	.....	.....	.....	.....	.....	.....	.....	650	.....	.....	.....
	4,438	1,220	2,187	449	830	1,632	3,754	878	1,515	269	8	14,400

In addition to the teas exported to Europe, there were 4,150 quarter chests in the Bremen ship Mentor, Captain Harmsen, for Hamburg, from South America and Sandwich Islands.

Exports to Batavia, Manilla, and Sandwich Islands, by American vessels, 1823–'24.

Names.	Pieces cottons.	Silks.	Piculs sugar.	Chests tea.	Pieces nankins.	Where bound.
Levant	36,000	3,525	.....	.....	.....	Batavia and Europe.
Arab	Sundries.	$12,000	180	88	2,650	Sandwich Islands.
General Hamilton	1,233	.....	.....	.....	.....	Manilla and United States.
	37,233	3,525	180	88	2,650	

Exports to South America by American vessels, 1823–'24.

Names.	Articles.	Value.	Where bound.
Panther	Sundries, on American account	$22,000	Buenos Ayres.
Mentor	Sundries, on American account	30,000	California.
Mercury	220 pieces satins; 450 pieces sarsnetts; 1,150 pieces handkerchiefs; 8,317 shawls; 1,545 dresses; 300 scarfs; 400 pieces crapes; 66 pieces velvet; 60 pieces camblets; 30 pieces florentines; 250 pieces levantines; 1,500 pieces ribbons; 100 pieces grass cloth; 10 piculs China-ware; 18 chests tea; 5,000 Company, 7,000 blue, 22,000 short nankins; a variety of chow chows and furniture, valued at $10,000—say.	80,000	West Coast.
		132,000	

Statement of the American trade with Canton, season of 1823–'24.

IMPORTS.

Merchandise—		
Ginseng	28,340	
Opium	133,000	
Quicksilver	445,740	
Lead	29,376	
Iron	45,495	
Copper	71,124	
Steel	500	
Land otters	43,492	
Sea otters	134,786	
Seal skins	24,188	
Fox skins	27,568	
Neutria	16,154	
Beaver	19,740	
Sable and mink	190	
Tin	61,100	
Cochineal	86,350	
Cotton	18,360	
Camblets	166,975	
Sandal wood	59,232	
Biche de mer	1,850	
Cloths	320,920	
Bombazettes	240	
Rattans	1,050	
Tobacco	8,328	
Wine and spirits	24,568	
Long cloths	76,912	
Chintz	40,608	
Merchandise—		
Handkerchiefs	35,382	
Long ells	207,960	
Glass, estimated at	10,400	
Candles	4,840	
Turtle shell	5,550	
Soap	150	
Coal	150	
Sapan wood	775	
Hams	1,125	
Broken glass	840	
Worleys	7,920	
Hides	1,825	
Watches and clocks	1,600	
Hemp and rope	2,250	
Blankets	12,000	
Linens	4,728	
Cambric	5,200	
Canvas	4,800	
Tar and pitch	1,317	
Bread	920	
Brussels carpets	2,345	
Cotton yarn	100	
Copper	2,500	
		2,210,869
Spanish dollars		4,357,100
Dollars		6,567,969

G.—Continued.

EXPORTS.

To the United States of America.

Teas—		
Bohea, Souchong, Hyson Skin, Young Hyson, Hyson, Gunpowder and Imperial, Pecco, Congo, Toneki		$2,815,447
Silks, different kinds	$1,448,472	
Shawls	325,073	
Scarfs	10,854	
Dresses	115,192	
Sewings	22,000	
		1,921,791
Nankins, blues	143,980	
Company yellow and white	28,800	
Shorts	12,388	
		185,168
Cassia		141,944
Chinaware	4,340	
Matting	13,260	
Rhubarb	3,560	
Vermilion	4,000	
Camphor	11,740	
Sweetmeats	3,744	
Sugar	5,000	
Sundries, buttons, fireworks, oils, &c	8,000	
		53,374
		5,117,724

To Europe.

Teas—		
Congo, Campoy, Souchong, Pecco, Hyson Skin, Young Hyson, Hyson, Imperial and Gunpowder	409,012	
Cassia	$33,330	
Ginger, preserved	4,304	
Nankins	5,760	
Sundries	1,500	
	44,894	
		453,906

To South America.

Per ship Panther, on American account	22,000	
Mentor	30,000	
Mercury's cargo	80,000	
		132,000
Goods per Levant to Java, per Arab, for Sandwich Islands, and General Hamilton, to Manilla, valued at		85,000
		5,788,630
Add port charges of 34 vessels, at $6,250 each		212,500
Balance in favor of imports		566,839
		6,567,969

Estimate of the total value of imports and exports, by American vessels, to and from the port of Canton, commencing season of 1804–'05.

Seasons.	No. of vessels	Tonnage.	Total value of imports.	Total value of exports.	Seasons.	No. of vessels.	Tonnage.	Total value of imports.	Total value of exports.
1804-'05	34	10,159	$3,555,818	$3,842,000	1815-'16	30	10,208	$2,527,500	$4,220,000
1805-'06	42	12,480	5,326,358	5,127,000	1816-'17	38	13,096	5,609,600	5,703,000
1806-'07	37	11,368	3,877,362	4,294,000	1817-'18	39	14,325	7,076,828	6,777,000
1807-'08	33	8,805	3,940,090	3,476,000	1818-'19	47	16,377	9,867,208	9,057,000
1808-'09	8	2,215	479,850	808,000	1819-'20	43	15,145	8,185,800	8,173,107
1809-'10	37	12,512	5,744,600	5,715,000	1820-'21	26	8,663	4,035,000	4,088,000
1810-'11	16	4,748	2,898,800	2,973,000	1821-'22	45	15,597	8,199,741	7,058,741
1811-'12	25	7,406	3,132,810	2,771,000	1822-'23	40	14,357	8,339,389	7,533,492
1812-'13	8	1,816	1,453,000	620,000	1823-'24	34	13,069	6,567,969	5,788,630
1813-'14-'15	9	2,854	451,560	572,000					

Statement exhibiting the duties which actually accrued on wines, spirits, teas, coffee, sugar, cocoa, indigo, olive oil, (in casks,) and salt, after deducting the drawback payable on the same articles, annually, from January 1, 1801, *to September* 30, 1824.

Years.	Wines.	Spirits.	Teas.	Coffee.		Sugar.	
	Amount.	*Amount.*	*Amount.*	*Duty.*	*Amount.*	*Duty.*	*Amount.*
1801	$428,411 01	$2,221,064 36	$484,636 12	5 cents	$423,569 80	2½ and 3 cts.	$1,199,384 29
1802	683,816 72	2,253,496 17	382,699 00	do	336,211 00	do	975,755 61
1803	603,146 06	2,594,259 10	509,138 77	do	424,763 00	do	1,290,034 16
1804	958,117 79	3,061,007 38	485,133 40	do	305,059 55	do	1,382,959 01
1805	793,794 85	2,232,901 85	669,190 37	do	240,813 70	do	1,746,979 85
1806	521,527 02	3,074,398 19	966,686 11	do	867,259 40	do	1,843,199 84
1807	829,292 81	2,656,046 74	1,197,966 86	do	550,820 95	do	1,694,432 20
1808	400,484 53	1,333,473 71	973,153 57	do	1,544,774 75	do	2,219,489 96
1809	380,961 11	1,327,058 58		do	332,464 65	do	273,925 03
1810	405,024 41	1,272,063 44	1,314,091 17	do	292,604 10	do	743,656 08
1811	505,111 35	950,603 86	540,594 94	do	873,419 90	do	1,391,731 56
1812	617,999 79	1,520,482 46	657,609 62	5 and 10 cts.	1,065,282 60	5 and 10 cts.	2,058,121 73
1813	339,521 15	611,913 64	228,338 12	do	860,253 10	do	1,619,565 02
1814	179,273 34	327,780 08	156,641 79	do	652,823 80	do	1,055,884 96
1815	1,247,053 34	3,281,799 32	950,209 94	do	1,423,331 90	do	2,784,085 00
1816	1,418,952 12	2,340,013 73	1,274,176 44	10 and 5 cts.	1,100,686 15	5, 3, and 4 cts.	1,150,176 43
1817	583,099 83	1,775,547 95	1,484,549 87	5 cents	1,090,034 90	3 and 4 cts.	1,998,093 81
1818	630,181 75	2,646,186 92	1,531,749 53	do	959,970 15	do	1,568,892 44
1819	506,836 60	1,959,125 12	1,737,450 09	do	1,041,293 45	do	2,181,703 29
1820	490,573 50	1,728,565 81	1,568,414 32	do	664,592 85	do	1,575,345 23
1821	784,126 65	1,679,319 49	1,447,921 09	do	798,446 90	do	1,315,143 40
1822	747,996 35	2,040,412 90	1,676,247 91	do	714,149 10	do	2,374,768 24
1823	394,416 25	1,655,336 43	2,10[illegible],956 63	do	930,166 50	do	1,311,004 79
1824	466,604 45	2,348,074 56	2,368,306 15	do	1,018,432 50	do	2,408,688 11
Total	14,916,322 78	46,890,921 79	24,710,861 11		18,511,214 70		38,163,020 04

STATEMENT—Continued.

Years.	Cocoa.		Indigo.		Olive oil, in casks.		Salt.	
	Duty.	*Amount.*	*Duty.*	*Amount.*	*Duty.*	*Amount.*	*Duty.*	*Amount.*
1801	2 cents	$21,880 46	25 cents	$52,556 00			20 cents	$576,360 60
1802	do	2,916 00	do				do	648,861 80
1803	do	10,153 58	do	32,711 00			do	552,129 60
1804	do	14,851 92	do	34,843 50			do	487,848 20
1805	do	42,393 14	do	21,602 75			do	563,291 00
1806	do	28,364 64	do	66,040 75			do	636,819 80
1807	do	20,528 72	do	38,948 00			do	515,920 24
1808	do	20,897 28	do	232,568 25				
1809								
1810	2 cents	36,874 32						
1811	do	13,577 90	25 cents	85,544 00				
1812	2 and 4 cents.	30,517 96	25 and 50 cts.	36,282 75				
1813	do	4,394 72	do	109,521 00				
1814	do	10,676 44	do	33,300 50			20 cents	75,822 40
1815	do	15,514 72	do	68,248 50			do	853,637 00
1816	4 and 2 cents.	33,497 74	do	66,826 35	25 cents	$16,654 50	do	984,693 80
1817	2 cents	11,085 38	15 cents	28,311 45			do	461,841 80
1818	do	10,406 14	do	19,049 85	25 cents	4,012 25	do	550,479 20
1819	do	12,866 30	do	47,093 65	do	4,199 00	do	595,172 40
1820	do	15,554 64	do	18,409 35	do	1,821 25	do	803,913 80
1821	do	8,294 50	do	53,394 30	do	16,169 00	do	624,369 40
1822	do	7,165 94	do	57,661 80	do	4,859 75	do	707,664 60
1823	do	15,751 72	do	48,262 20	do	1,412 75	do	889,948 00
1824	do	17,971 46	do	56,748 30	do	12,330 75	do	618,410 40
Total		406,137 62		1,207,924 25		61,449 25		11,147,184 04

STATEMENT—Continued.

	Wines.	Spirits.	Teas.	Coffee.	Sugar.
Aggregate of eleven years previous to the late war	$6,509,687 66	$22,976,373 38	$7,523,289 61	$6,191,760 80	$14,761,547 59
Aggregate of five years under the war duties, except the first six months of 1812 and the last six months of 1816	3,802,799 74	8,081,989 23	3,266,975 91	5,102,377 50	8,667,833 14
Aggregate of eight years under the operation of the tariff of 1816	4,603,835 38	15,832,559 18	13,920,595 59	7,217,076 35	14,733,639 31
	14,916,322 78	46,890,921 79	24,710,861 11	18,511,214 70	38,163,020 04
Average annual duties of the eleven years previous to the late war	591,789 79	2,088,761 91	683,935 46	562,887 34	1,341,958 87
Average annual duties of five years under the war duties, except the first six months of 1812 and the last six months of 1816	760,559 95	1,616,397 85	653,398 18	1,020,475 51	1,733,566 63
Average annual duties of eight years under the operation of the tariff of 1816	574,479 39	1,979,069 89	1,740,074 45	902,134 54	1,841,704 91

STATEMENT—Continued.

	Cocoa.	Indigo.	Olive oil, in casks..	Salt.
Aggregate of eleven years previous to the late war	$212,437 96	$564,814 25	.....	$3,981,231 24
Aggregate of five years under the war duties, except the first six months of 1812 and the last six months of 1816	94,601 58	314,179 10	$16,654 50	1,914,153 20
Aggregate of eight years under the operation of the tariff of 1816	99,096 08	328,930 90	44,794 75	5,251,799 60
	406,135 62	1,207,924 25	61,449 25	11,147,184 04
Average annual duties of the eleven years previous to the late war	19,312 54	51,346 75	.....	361,930 12
Average annual duties of five years under the war duties, except the first six months of 1812 and the last six months of 1816	18,920 31	62,835 82	16,654 50	382,830 64
Average annual duties of eight years under the operation of the tariff of 1816	12,387 01	41,116 36	5,599 34	656,474 95

For the particulars of wines, spirits, and teas, see statements marked A, B, and C.

Coffee, previous to the 30th June, 1812, paid a duty of five cents per pound; after that time, and until June 30, 1816, a duty of ten cents; from that period to the present, a duty of five cents.

Teas, 1809.—The drawback payable this year exceeded the duties which actually accrued.

Cocoa, 1809.—Same remarks applicable. To the 30th June, 1812, paid a duty of two cents per pound; from that time to the 30th of June, 1816, four cents per pound; from that period, two cents per pound.

Indigo, 1809-'10.—Same remarks applicable. To the 30th June, 1812, paid a duty of 25 cents per pound; from that time to 30th June, 1816, 50 cents; and from that period, 15 cents per pound.

Olive oil, in casks, previous to the year 1816, paid an ad valorem rate of duty; 12½ per cent. previous to the 1st July, 1812; from that to March 3, 1815, a duty of 27½ per cent. ad valorem; and from that time to the 30th June, 1816, a duty of 25 per cent. ad valorem. It now pays a specific duty of 25 cents per gallon.

Salt.—The act of the 10th of August, 1790, laid a duty of 12 cents per bushel on this article. The act of the 8th of July laid an additional duty of eight cents, making 20 cents per bushel. The act of the 7th of May, 1800, continues in force for ten years from the 3d March, 1800. The act of the 3d of March, 1807, repeals the act of the 8th July, 1797, and declared salt imported after the 31st of December, 1807, to be free of duty. The act of the 29th of July, 1813, lays a duty on salt imported of 20 cents per bushel, which duty it is now subject to under the act of 27th April, 1816.

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, January* 28, 1826.

A.

A statement exhibiting the duties which actually accrued on each description of wines from January 1, 1801, *to December* 30, 1824.

Years.	Malmsey, Madeira, and London Particular Madeira.		All other Madeira.		Burgundy, Champagne, Rhenish, and Tokay.		Sherry and St. Lucar.	
	Rate of duty	*Duties.*	*Rate of duty.*	*Duties.*	*Rate of duty.*	*Duties.*	*Rate of duty.*	*Duties.*
1801	58	$101,237 84	50	$40,075 00	45	$1,738 35	40	$24,872 40
1802	.....	99,198 34	.....	32,135 50	.....	1,778 40	.....	255,984 00
1803	.....	140,671 46	.....	34,822 00	.....	1,682 10	.....	123,946 80
1804	.....	140,650 00	.....	67,293 50	.....	794 70	.....	221,584 80
1805	.....	119,572 22	.....	1,454 50	.....	1,768 95	.....	121,254 00
1806	.....	167,869 98	.....	11,624 50	.....	2,855 25	.....	124,848 80
1807	.....	128,545 40	.....	13,710 00	.....	4,931 10	.....	193,853 20
1808	.....	38,223 16	.....	14,545 50	.....	334 80	.....	106,320 00
1809	.....	145,997 02	.....	15,621 50	.....	94 50	.....	133,920 40
1810	.....	138,245 32	.....	15,611 00	.....	419 40	.....	21,727 20
1811	.....	126,450 44	.....	24,336 50	.....	375 75	.....	1,806 00
1812	116	30,842 08	100	10,583 00	90	473 40	80	6,461 20
	116	61,614 56	100	3,619 00	90	462 60	80	8,858 40
1813	.....	12,171 88	.....	1,881 00	.....	1,527 75	.....	62,985 60
1814	.....	858 46	.....	471 00	.....	495 00	.....	92 80
1815	.....	265,186 44	.....	39,546 00	.....	5,114 70	.....	84,044 00
1816	100	139,999 24	.....	99,252 00	100	5,044 50	60	70,702 40
					100	7,100 00	60	52,927 80
1817	100	186,630 40	.....	.....	.....	4,217 80	.....	22,521 60
1818	.....	161,718 00	.....	.....	.....	7,940 00	.....	7,005 00
1819	.....	188,267 00	.....	.....	.....	5,797 00	.....	12,880 80
1820	.....	96,927 00	.....	.....	.....	7,853 00	.....	3,987 00
1821	.....	93,480 00	.....	.....	.....	3,761 00	.....	11,314 80
1822	.....	119,875 00	.....	.....	.....	7,036 00	.....	23,461 20
1823	.....	68,207 00	.....	.....	.....	4,058 00	.....	5,551 20
1824	.....	109,861 00	.....	.....	.....	4,852 00	.....	7,076 40
Total	.....	2,882,299 24	.....	426,581 50	.....	82,506 05	.....	1,639,987 80

A—Continued.

Years.	Claret and other, not enumerated, when imported in bottles or cases.		Lisbon, Oporto, and other Portugal wines.		Teneriffe, Fayal, Malaga, St. George, and other Western Islands.		All other when imported otherwise than in bottles or cases.		Aggregate of each year.
	Rate of duty.	*Duties.*	*Rate of duty.*	*Duties.*	*Rate of duty.*	*Duties.*	*Rate of duty.*	*Duties.*	
1801	35	$25,285 75	30	$135,024 00	28	$70,712 60	23	$29,465 07	$428,411 01
1802	.....	18,725 05	.....	82,570 20	.....	174,959 68	.....	18,465 55	683,816 72
1803	.....	15,345 75	.....	50,676 60	.....	118,338 64	.....	117,662 71	603,146 06
1804	.....	28,803 25	.....	76,499 70	.....	133,588 84	.....	288,903 00	958,117 79
1805	.....	23,342 20	.....	88,120 20	.....	228,653 88	.....	209,628 90	793,794 85
1806	.....	11,378 85	.....	141,816 60	.....	19,755 12	.....	41,377 92	521,527 02
1807	.....	31,746 05	.....	164,505 30	.....	115,763 76	.....	246,238 00	829,292 81
1808	.....	7,756 00	.....	24,044 10	.....	75,272 40	.....	133,988 57	400,484 53
1809	.....	.....	.....	60,559 20	.....	24,768 49	.....	.....	380,961 11
1810	.....	2,293 90	.....	36,493 20	.....	148,813 00	.....	41,421 39	405,024 41
1811	.....	8,313 55	.....	33,495 90	.....	182,983 36	.....	127,349 85	505,111 35
1812	70	5,437 60	60	11,619 90	56	104,139 00	46	62,484 79	617,999 79
	70	5,837 30	60	31,372 20	56	161,063 28	46	113,131 48	
1813	.....	15,355 90	.....	14,270 40	.....	86,878 96	.....	144,449 66	339,521 15
1814	.....	5,682 60	.....	8,514 60	.....	47,102 72	.....	116,056 16	179,273 34
1815	.....	46,236 40	.....	138,670 20	.....	455,719 04	.....	212,536 56	1,247,053 34
1816	.....	82,154 10	50	155,164 20	40	225,066 24	25	130,940 84	1,418,952 12
			50	175,373 00	40	92,902 80	25	182,325 00	
1817	.....	45,102 40	.....	56,117 00	.....	75,959 84	.....	192,550 79	583,099 83
1818	.....	40,931 80	.....	55,032 00	.....	77,739 20	.....	279,815 75	630,181 75
1819	30	15,232 70	.....	64,247 00	.....	111,327 20	15	34,713 25	506,836 60
	30	7,050 90					15	67,320 75	
1820	.....	10,533 60	.....	96,954 00	.....	99,522 00	25	174,706 65	490,573 50
							25	90 25	
1821	.....	16,811 10	.....	142,870 00	.....	178,327 20	15	337,562 55	784,126 65
1822	.....	10,153 20	.....	220,814 00	.....	143,047 60	.....	223,609 35	747,996 35
1823	.....	21,238 50	.....	17,735 50	.....	74,044 40	.....	203,581 65	394,416 25
1824	.....	14,041 80	.....	133,390 00	.....	54,720 80	.....	142,662 45	466,604 45
Total	.....	514,790 25	.....	2,215,949 00	.....	3,281,170 05	.....	3,873,638 89	14,916,322 78

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office January* 28, 1826.

B.—*Statement exhibiting the duties which actually accrued on each description of spirits from the 1st day of January, 1801, to the 31st day of December, 1824.*

YEAR.	SPIRITS FROM GRAIN.											
	1st proof.		2d proof.		3d proof.		4th proof.		5th proof.		Above 5th proof.	
	Rate of duty.	Duties.	Rate of duty.	Duties.	Rate of duty.	Duties.	Rate of duty.	Duties.	Rate of duty.	Duties.	Rate of duty.	Duties.
1801	28	$200,708 78	29	$25,047 30	31	$2,819 45	34	$20,956 58	40	.....	50	.....
1802	.....	181,614 72	.....	31,583 61	.....	1,757 70	.....	19,690 76	.....	$555 60	.....	$2,848 00
1803	.....	316,150 80	.....	19,261 51	.....	181 97	.....	22,965 30	.....	2,114 00	.....	1,282 00
1804	.....	303,428 72	.....	8,645 48	.....	1,475 91	.....	17,737 12	.....	1,461 20	.....	108 50
1805	.....	89,027 12	.....	2,391 63	.....	10,045 86	.....	19,564 96	.....	689 20	.....	21 50
1806	.....	304,913 56	.....	4,423 37	.....	3,827 26	.....	42,909 46	.....	698 40	.....	.....
1807	.....	261,153 76	.....	2,769 21	.....	124 62	.....	25,958 66	.....	266 40	.....	.....
1808	.....	48,462 40	.....	71 05	.....	24 80	.....	10,237 40	.....	.....	.....	.....
1809	.....	25,785 56	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1810	.....	5,401 76	.....	267 09	.....	26,645 74	.....	10,561 76	.....	702 40	.....	.....
1811	.....	10,172 84	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1812	56	15,471 40	58	33 06	62	.....	.....	.....	.....	.....	.....	.....
	56	9,199 12	58	.....	62	.....	.....	.....	.....	.....	.....	.....
1813	.....	1 12	.....	.....	.....	60 14	.....	.....	.....	.....	.....	.....
1814	.....	6,886 32	.....	2,012 60	.....	6,457 92	68	2,099 84	80	7,600 00	.....	.....
1815	.....	253,148 56	.....	49,886 96	.....	34,137 20	.....	20,491 80	.....	7,181 60	.....	.....
1816	42	.....	45	.....	48	.....	52	13,138 28	.....	874 89	.....	.....
	42	152,097 96	45	8,502 10	48	1,700 58	52	1,881 88	.....	.....	.....	.....
1817	.....	58,411 92	.....	12,205 35	.....	5,170 08	.....	.....	.....	68 40	.....	.....
1818	.....	249,582 06	.....	91,016 55	.....	904 32	.....	735 80	.....	47 40	.....	.....
1819	.....	202,873 44	.....	19,066 05	.....	.....	.....	2,971 28	.....	3,544 20	.....	.....
1820	.....	152,539 38	.....	22,264 65	.....	1,261 44	.....	800 28	.....	1,356 60	.....	.....
1821	.....	185,698 38	.....	13,662 90	.....	1,186 08	.....	5,434 00	.....	3,479 40	75	478 50
1822	.....	266,520 24	.....	27,798 75	.....	7,838 88	.....	7,391 28	.....	3,024 00	.....	.....
1823	.....	82,377 96	.....	14,817 60	.....	19,310 40	.....	8,296 60	.....	328 80	.....	.....
1824	.....	344,453 34	.....	40,884 75	.....	37,093 44	.....	3,113 24	.....	485 40	.....	.....
Total	.....	3,726,081 20	.....	396,611 57	.....	162,023 79	.....	257,026 28	.....	34,477 89	.....	4,738 50

B—Continued.

YEAR.	SPIRITS FROM OTHER MATERIALS.										AGGREGATE FOR EACH YEAR.
	1st and 2d proof.		3d proof.		4th proof.		5th proof.		Above 5th proof.		
	Rate of duty.	Duties.	Rate of duty.	Duties.	Rate of duty.	Duties.	Rate of duty.	Duties.	Rate of duty.	Duties.	
1801	25	$297,979 75	28	$712,806 24	32	$947,167 84	38	$13,423 88	46	$154 56	$2,221,064 36
1802	.....	287,109 00	.....	819,734 40	.....	888,215 68	.....	19,835 62	.....	551 08	2,253,496 17
1803	.....	405,055 50	.....	770,322 44	.....	1,049,626 44	.....	7,121 58	.....	177 56	2,594,259 10
1804	.....	521,579 75	.....	750,917 44	.....	1,450,237 12	.....	5,416 14	.....	.....	3,061,007 38
1805	.....	284,253 00	.....	857,253 32	.....	958,526 08	.....	11,080 42	.....	48 76	2,232,901 85
1806	.....	421,249 50	.....	841,639 96	.....	1,450,011 20	.....	4,555 44	.....	80 04	3,074,398 19
1807	.....	278,858 75	.....	844,971 68	.....	1,236,066 56	.....	5,866 06	.....	11 04	2,656,046 74
1808	.....	207,930 00	.....	577,151 40	.....	486,999 36	.....	2,597 30	.....	.....	1,333,473 71
1809	.....	239,031 00	.....	621,379 08	.....	439,474 88	.....	1,274 90	.....	113 16	1,327,058 58
1810	.....	242,392 25	.....	669,194 40	.....	314,355 84	.....	2,542 20	.....	.....	1,272,063 44
1811	.....	321,533 00	.....	426,526 52	.....	191,992 64	.....	378 86	.....	.....	950,603 86
1812	50	279,174 00	56	297,852 52	64	168,718 72	76	85 12	.....	386 86	1,520,482 46
	50	232,265 50	56	233,590 56	64	272,433 28	76	11,272 32			
1813	.....	81,728 50	.....	117,338 48	.....	412,377 92	.....	131 48	92	276 00	611,913 64
1814	.....	88,038 00	.....	97,023 92	.....	117,303 20	.....	458 28	.....	.....	327,780 08
1815	.....	410,918 00	.....	1,184,483 44	.....	1,275,951 36	.....	44,680 40	.....	920 00	3,281,799 32
1816	.....	116,542 00	.....	384,357 68	48	370,573 44	57	.....	70	444 36	2,340,013 73
	.....	345,098 90	.....	517,048 14	48	497,672 32	57	.....	70	81 20	
1817	.....	228,036 30	.....	667,586 50	.....	792,776 24	.....	10,959 96	.....	333 20	1,775,547 95
1818	.....	289,968 12	.....	1,006,866 84	.....	989,450 40	.....	17,424 33	.....	191 10	2,646,186 92
1819	.....	244,980 30	.....	681,842 28	.....	798,713 28	.....	3,555 09	.....	1,579 20	1,959,125 12
1820	.....	230,467 72	.....	523,309 92	.....	790,242 24	.....	6,323 58	.....	.....	1,728,565 81
1821	.....	211,154 60	.....	612,199 14	.....	635,063 04	.....	9,658 65	.....	1,304 80	1,679,319 49
1822	.....	171,717 82	.....	501,603 48	.....	1,032,987 36	.....	20,911 59	.....	619 50	2,040,412 90
1823	.....	164,112 88	.....	467,066 04	.....	897,825 60	.....	749 55	.....	441 00	1,655,326 43
1824	.....	256,169 02	.....	495,290 88	.....	1,164,140 64	.....	6,443 85	.....	.....	2,348,074 56
Total	.....	6,857,343 16	.....	15,679,356 70	.....	19,558,802 00	.....	206,746 60	.....	7,713 42	46,890,921 79

TREASURY DEPARTMENT, *Register's Office, January* 28, 1826.

JOSEPH NOURSE, *Register.*

C.—*Statement exhibiting the duties which actually accrued on each description of teas from the* 1*st day of January,* 1801, *to the* 31*st of December,* 1824.

YEAR.	BOHEA.		SOUCHONG AND OTHER BLACK.		IMPERIAL, GUNPOWDER, AND GOMEE.		HYSON AND YOUNG HYSON.		HYSON SKIN AND OTHER GREEN.		EXTRA DUTY ON TEAS IMPORTED FROM OTHER PLACES THAN CHINA.		AGGREGATE FOR EACH YEAR.
	Rate of duty.	Duties.	Rate of duty.	Duties.	Rate of duty.	Duties.	Rate of duty.	Duties.	Rate of duty.	Duties.	Rate of duty.	Duties.	
1801..	12	$123,898 32	18	$87,895 98	.....	.....	32	$97,964 48	20	$168,579 00	.....	$6,298 34	$484,636 12
1802..	.....	169,592 16	.....	24,994 80	.....	.....	.....	45,733 44	.....	142,378 60	.....	.....	382,699 00
1803..	.....	229,113 84	.....	40,525 02	.....	.....	.....	82,402 88	.....	156,488 00	.....	609 03	509,138 77
1804..	.....	51,375 84	.....	164,202 84	.....	.....	.....	140,542 72	.....	128,701 60	.....	310 40	485,133 40
1805..	.....	55,381 92	.....	205,960 14	.....	.....	.....	153,255 68	.....	253,943 60	.....	649 03	669,190 37
1806..	.....	47,270 40	.....	276,140 70	.....	.....	.....	*206,679 04	.....	435,394 80	.....	1,201 17	966,686 11
1807..	.....	185,367 72	.....	248,477 22	.....	.....	.....	304,794 24	.....	459,101 80	.....	225 88	1,197,966 86
1808..	.....	77,065 08	.....	287,546 22	.....	.....	.....	257,051 52	.....	351,433 60	.....	57 15	973,153 57
1809*.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1810..	.....	161,942 40	.....	404,658 36	.....	.....	.....	311,071 68	.....	435,601 00	.....	817 73	1,314,091 17
1811..	.....	6,517 56	.....	82,107 72	.....	.....	.....	84,013 44	.....	356,864 00	.....	11,091 52	540,594 24
1812..	24	10,865 28	36	6,812 10	.....	.....	64	82,696 00	40	361,420 60	.....	22,902 08	657,609 62
	24	9,922 08	36	14,489 64	.....	.....	64	71,786 24	40	76,715 60			
1813..	.....	.....	.....	42,747 48	.....	.....	.....	58,961 20	.....	125,707 20	.....	922 24	228,338 12
1814..	.....	4,165 68	.....	29,126 96	.....	.....	.....	44,430 72	.....	74,528 80	.....	4,389 63	156,641 79
1815..	.....	27,636 20	.....	357,988 68	.....	.....	.....	82,462 72	.....	373,809 60	.....	108,312 74	950,209 94
1816..	12	27,386 88	25	103,606 26	50	.....	40	135,006 32	28	469,200 80	.....	9,269 12	1,274,176 44
	12	53,871 00	25	232,316 00	50	$13,327 50	40	139,362 80	28	90,829 76			
1817..	.....	29,679 24	.....	243,245 26	.....	174,538 00	.....	643,192 08	.....	393,056 04	.....	839 25	1,484,549 87
1818..	.....	45,155 28	.....	240,814 25	.....	132,537 32	.....	685,449 20	.....	426,824 16	.....	969 32	1,531,749 53
1819..	.....	31,404 00	.....	345,658 25	.....	117,544 50	.....	781,638 64	.....	460,944 68	.....	260 02	1,737,450 09
1820..	.....	19,587 12	.....	313,291 00	.....	116,365 50	.....	702,884 00	.....	415,832 48	.....	454 22	1,568,414 32
1821..	.....	21,039 36	.....	263,439 50	.....	104,333 50	.....	574,875 60	.....	484,095 64	.....	137 49	1,447,921 09
1822..	.....	68,157 84	.....	239,650 25	.....	120,623 00	.....	739,398 00	.....	508,005 68	.....	413 14	1,676,247 91
1823..	.....	70,303 68	.....	398,191 46	.....	132,762 50	.....	953,656 80	.....	551,002 48	.....	39 71	2,105,956 63
1824..	.....	1,224 00	.....	477,013 25	.....	178,675 50	.....	1,209,437 60	.....	497,368 20	.....	4,587 60	2,368,306 15
Total.	.....	1,527,922 88	.....	5,130,899 34	.....	1,090,707 32	.....	8,588,747 04	.....	8,197,827 72	.....	174,756 81	24,710,861 11

* The drawback payable this year exceeded the duties which actually accrued.

TREASURY DEPARTMENT, *Register's Office, January* 28, 1826.

JOSEPH NOURSE, *Register.*

Lisbon, Oporto, and other Portugal wines.

From 1801 to 1811, inclusive, there were imported 3,087,399 gallons, making an average for each of those eleven years of 280,672$\frac{7}{11}$ gallons, during which period there were paid, per gallon, a duty of *thirty* cents.

From 1817 to 1824, inclusive, there were 1,544,363 gallons imported, making for each of the *eight* years an average of 193,045$\frac{3}{8}$ gallons, at a duty of *fifty* cents per gallon.

Statement showing the quantity of each description of wines imported into the United States from 1801 *to* 1811, *and from* 1817 *to* 1824, *inclusive; the average quantity for each of the eleven and eight years embraced between those periods, respectively; with the duties on said wines during said periods.*

Description of wines.	Quantity imported during eleven years, 1801 to 1811, inclusive.	Average quantity for each of said eleven years.	Rate of duty per gallon, payable during said eleven years.	Quantity imported during eight years, 1817 to 1824, inclusive.	Average quantity for each of said eight years.	Rate of duty per gallon, payable during said eight years.
			Cents.			*Cents.*
Malmsey, Madeira, and London Particular Madeira.... ...	2,803,040	254,821 9-11	58	1,153,462	144,182 6-8	100
All other Madeira.....	565,352	51,395 7-11	50	None.....	None.....	.....
Burgundy, Champagne, Rhenish, and Tokay	45,567	4,142 5-11	45	50,901	6,362 5-8	100
Sherry and St. Lucar.....	3,275,979	297,816 3 11	40	238,217	29,777 1-8	60
Claret and other wines, not enumerated, when imported in bottles or cases.....	1.195,657	108,696 1-11	35	560,193	70,024 1-8	42 3-5
Lisbon, Oporto, and other Portugal wines	3,087,399	280,672 7-11	30	1,544,363	193,045 3-8	50
Teneriffe, Fayal, Malaga, St. George, and other Western Island wines.....	5,990,385	544,580 5-11	28	2,311,648	288,956	40
All other, when imported otherwise than in bottles or cases..	20,611,319	1,873,756 3-11	23	11,688,010	1,461,001 2-8	17

Statement showing the annual net duties which have accrued in the years 1815, '16, '17, '18, '19, '20, '21, '22, *and* '23, *on the following articles; also the average duties per annum.*

Years.	Teas.	Coffee.	Cocoa.	Wines.	Salt.	Indigo.	Olive oil in casks.
1815	$950,209 94	$1,423,331 90	$15,514 72	$1,247,053 34	$853,637 00	$68,248 50	.....
1816	1,274,176 44	1,100,686 15	33,497 74	1,418,952 12	984,693 80	66,826 35	$16,554 50
1817	1,484,549 87	1,090,034 90	13,115 38	583,099 83	461,841 80	37,203 45	.....
1818	1,531,749 53	959,970 15	10,406 14	630,181 75	550,479 20	19,049 85	4,012 25
1819	1,737,450 09	1,041,293 45	12,866 30	506,836 60	595,172 40	47,093 65	4,199 00
1820	1,568,414 32	664,592 85	15,554 64	490,573 50	803,913 80	18,409 35	1,821 25
1821	1,447,921 09	798,446 90	8,294 50	784,126 65	624,369 40	53,394 30	16,169 00
1822	1,676,247 91	714,149 10	7,165 94	747,996 35	707,664 60	57,661 80	4,859 75
1823	2,105,956 63	930,166 50	15,751 72	394,413 25	889,948 00	48,262 20	1,412 75
	13,776,675 82	8,722,671 90	132,167 08	6,803,236 39	6,471,720 00	416,149 45	49,028 50
	1,530,741 75	969,185 76	14,685 23	755,915 15	719,080 00	46,238 82	5,447 72

Extract of a letter from Henry A. S. Dearborn, Collector of the Customs at Boston, dated January 6, 1826.

"Would it not be well to lower the duties on teas, and have but two rates: one for *Blacks* and the other for Greens? I believe the rate could be so averaged as to render such a system favorable to the importers and the Government, while it would preclude the chance of evasion, as is now possible; for the line between 'Bohea' and the 'other Blacks' it is often difficult to draw, as is that between 'other Green' and Hyson up to 'Imperial.'"

Custom-House, *Boston, January* 17, 1826.

Much Esteemed Sir: In conformity to your request, I will endeavor to answer the various queries which you have done me the honor to submit. Two ships belonging to the East India Company—the Maffit, of 800 tons, and the Juliana, of 600—arrived at Quebec, last summer, from Canton, laden with teas. The duties, I have understood, were *two and a half* per cent. on their cost, while in the United States they are above *one hundred per cent.* The importers set them up at auction at fixed prices, which were regulated by those in Boston, New York, and Philadelphia, believing that this would secure to them the supply of the whole consumption of the two Canadas. The sales in August were as follows:

	s.	d.
Bohea, averaged	1	10
Congo	2	11
Souchong	1st. 2*s.* 10*d.* 2d.	
Hyson Skin	3 1 to..	3 2
Young Hyson		4 10
Hyson		5 1
Pecco	7*s.* to..	7 8

Conditions of sale.—The teas were to be paid for on delivery, and were to be taken away by the 22d of November, every buyer depositing forty shillings for each chest, and twenty for each box. Teas remaining unpaid for after the 22d of November, the deposit money forfeited, and the sale void.

The prices at which a second lot of 4,000 chests was put up, on the 22d of August, were as follows:

	s.	d.
Hyson Skin, in boxes	3	1
Hyson Skin, in chests	3	0
Souchong	3	1
Young Hyson, in chests	4	7
Young Hyson, in boxes	4	8
Young Hyson, superior quality	5	0
Twankay	3	1
Hyson	5	0
Pecco	4	4
Congo	2	10
Bohea	1	7

As twenty shillings of the Canada currency are equal to 400 cents of that of the United States, you will perceive that the prices quadrated with those for which teas sold in our cities at the same time.

So long as the East India Company shall be content to limit their importations to the *wants* of the Canadas, it will be their interest to regulate the prices, as nearly as possible, to those in the United States; for if they are put up *higher*, the teas will not be purchased, but be smuggled *from* the United States, and thus operate injuriously to the importers. But if it should be ascertained that large quantities could be *successfully smuggled* into the United States, the importers may lower the prices to facilitate the sale of a much greater quantity than to meet the whole consumption of the colonies.

Having information that the two above-named ships were expected at Quebec, and believing that attempts would be made to send some of the tea here, from the low rate of duty there paid, measures were immediately taken to detect and prevent such a traffic; but as yet no instance of smuggling has

come to my knowledge. Still, it is not improbable that, on the northern line of frontier, teas may have been clandestinely introduced, and rumors to that effect have reached some of our merchants, who believe that, in *succeeding years*, frauds on the revenue, to a considerable extent, may be apprehended.

The East India Company were requested to send teas direct to Canada, and great facilities were granted to that gigantic monopoly, to prevent their being sent from the United States illicitly, which has been the case to a vast amount, and when that evil is checked, the battery may be, in *retaliation*, turned upon us. If, however, there is nothing to be feared from that quarter, it is expedient to lessen the present rate of duties, as tea has become a necessary of life throughout the whole country, and would be very generally substituted for coffee and other succedaneums if the price was not so high, nearly half of which is in consequence of the duties. The increased consumption, and consequent increase of importation, by a lower rate of duty, would make the amount of revenue about the same.

In a former letter I gave my reasons for establishing but two rates of duty; and if all Black teas paid 18½ cents, and all Green teas 34 cents per pound, the revenue would be the same it has been at the present rate of duty. But if it should be concluded to be proper to lower the duties on teas, the Blacks might be put at 15 and the Greens at 28. This would reduce the aggregate present duties over 20 per cent.

As to wines, the duties are not only generally too high, but very unequal on wines of the same value coming from different places. For instance, most of the wines of France pay but 15 cents, while those of Portugal, of as inferior a quality, pay 50 cents per gallon. There is no reason why all the wines of the Rhine, or middle part of Europe, Portugal, Spain, the Italian States, not named in the tariff, and all other places, should not be at as low a rate as those of France, and such parts of the Mediterranean, Levant, and Archipelago, and other countries, as are subjected to but 15 cents per gallon when imported in casks.

The duty of 50 cents, you name for Madeira, may also be imposed on Burgundy, Champagne, Madeira, and Tokay, and the other as follows:

Sherry, Marsala, or Sicily Madeira; Teneriffe, or Pico, also called Pico Madeira; Lisbon and Port, 25 cents. All other wines, when imported in casks, 12 cents, and when in bottles, 25 cents per gallon.

The increased consumption, in consequence of the reduced cost, will augment the importation more than sufficient to make up the loss of revenue by the diminution of the rates of duty. Besides, if wines can be introduced at low prices, they will be soon very generally drank as substitutes for ardent spirits, and thus have a most salutary moral effect.

Whether it is politic to reduce the duty on coffee I cannot, with confidence, determine. The price is so fluctuating in that article that it is difficult to ascertain whether the effect would be such as to afford it to the consumer, who it is intended to benefit, at a lower rate, taking a series of years, than has hitherto been the case under the present tariff. If the duty on tea is lowered, will it not be best to wait and ascertain the effect before the experiment is made of altering the duty on coffee? It is with deference that I hazard this opinion.

Permit me to draw your attention to the duties on sugar. There is great difficulty in classing them to ascertain what is "brown" and what "white clayed," under the tariff, as from "brown clayed" to "white clayed" the shades, as you well know, are infinite, and where to separate them, and say which should pay three cents and which four cents per pound, is impossible, so as to make the distinction palpable, known, and uniform in all the ports of importation. If the duty was averaged, and *all sugars*, other than loaf or lump, subjected to the same rate, or "*all clayed*" to form one class, and "*all unclayed*," or raw, another, it would at once obviate the difficulty. The *clayed* may be put at 3½, and the *unclayed*, or *raw*, at 2½, which would make the amount of duty rather more than at the present rates and classification.

These remarks on sugars are merely intimations.

I have the honor to be, with the highest esteem, your most obedient servant,

H. A. S. DEARBORN.

Hon. Samuel Smith.

Extract of a letter from ———, dated Boston, December 29, 1825.

"The subject on which you wrote to me is too interesting to reply fully without mature reflection. It is one interesting to me individually, as well as one of a community in which I feel great interest. The policy pursued by the East India Company, in throwing a supply of teas into Canada much beyond the wants of that colony, must be obvious. It is well known to the directors that for some years past both Upper and Lower Canada, with Nova Scotia, have been supplied with teas from the United States by illicit means, and that the only way of preventing the introduction from this side the border would be to make a direct importation. The quantity imported is thought by those best informed on the subject to be much beyond the wants of Canada. The surplus will doubtless find its way to the States bordering upon the British possessions. To you I need not express my doubts of the practicability of preventing the introduction of valuable goods into our country upon so extensive a frontier line as that which divides the two countries. An army of douaniers would be necessary to do this effectually. The article need not be kept in the original package, which would lead to detection, but will find its way in all forms and shapes, and very much to the prejudice of the importer of the United States, direct from Canton. About 15,000 quarter chests of teas, principally Twankay, corresponding nearly to our Hyson Skin, were imported the present year by the East India Company into Canada. Their wants may be, at the extent, 10,000 quarter chests; the excess must, of course, find its way into our territory. From the manner in which all business is done by companies, it is probable the East India Company pay more for their teas at the market from whence they come than we pay in China; but the difference in duty between them and us is infinite. From the best information I can get, I am led to believe the average duty on the teas imported in the East India Company's ships is about four pence per pound; how this compares with the duty levied here under the present tariff you can perceive. It so happens that I can give you *facts* in place of *speculation*, in answer to your inquiry as to the cost of tea in China.

"Within a week two of our ships, the Nautilus and Duxbury, have arrived at this port, direct from Canton; they bring Imperial and Gunpowder, (which are nearly of the same quality, and subject to the same duty) Hyson, Souchong, and Congo teas. The Imperial and Gunpowder cost forty-two cents per pound, and pay fifty cents per pound duty, about 120 per cent. on the cost; Hyson costs thirty-seven cents per pound, and pays forty cents, or 110 per cent. on the cost; Souchong, fifteen and a half cents, and pays

twenty-five cents per pound, about 162 per cent. on the cost; and Congo about the same, say 170 per cent. Young Hyson is a favorite tea in this country, and although we have none in the above vessels, we have imported large quantities annually, which we have sent direct from China to Europe. The teas we have usually bought cost thirty and thirty-two cents per pound, although we have bought many thousand chests at twenty-four and twenty-six cents. Those teas, when imported here, pay forty cents per pound; and if we call the cost twenty-five cents, they pay as duty here 160 per cent. on the cost. Hyson Skin teas we have had shipped here from Canton as low as eighteen cents per pound; the usual price may be called twenty-one cents; they pay twenty-eight cents duty, or 133⅓ per cent. on cost. There are some other teas imported, but those mentioned compose the cargoes generally imported into this country. From the foregoing it would seem that although the first cost of the teas of the East India Company may be more originally, yet, that the difference between seven or eight cents per pound and what we pay enables the British importer to carry on the trade to our destruction, provided my premises are correct, that they will find their way into this country. As respects my establishment, we have made but few importations direct for some years past, having preferred the European market rather than to contend with our heavy duty, when nearly as good gross prices can be obtained abroad, and sales subject to much less duty. Our importation of teas for some years past has been from ten to twenty thousand quarter chests annually, which have been sold in Holland and Hamburg principally. There has been a strong prejudice existing against the China trade in this country, under the idea that specie was necessarily exported to procure cargoes from China. So far from this is the fact, *in our case*, that, although our importations have averaged more than a million of dollars annually, for several years, in the products of China, of which silks and nankins form a considerable portion, we have not shipped a Spanish dollar for the past *three years to China*. Our funds arise from the export of opium from Turkey, British goods from Great Britain, lead and quicksilver from Gibraltar, and the same articles, on a large scale, from Trieste.

"The funds placed in those several countries arise either from merchandise shipped from China or this country, and bills of exchange; and I have great pleasure in stating that, with a view to ascertain the value and to give a chance of comparing our cottons with those of Great Britain, (I mean the sheetings and shirtings,) I have shipped considerable quantities of those manufactured here to China, Manila, Java, and to different ports in the Mediterranean, in Europe, as well as to Smyrna, Turkey. As far as we have returns we are satisfied we can compete with the manufactures of Great Britain in the more gross cotton fabrics. That there are dollars exported by many in the trade we are aware, but that the trade cannot be prosecuted successfully with specie alone recent events may be quoted as striking examples."

"My importations in the vessels now discharging cost about six hundred thousand dollars, about one-tenth part of which is in teas in small packages and calculated for *exportation* to the West Indies, Mediterranean, and French markets, nor do I believe that any considerable portion of them will remain in this country. The other parts of the cargo are composed of silks, nankins, spices, &c., which are also suited to foreign markets, and will be principally exported. I am decidedly of opinion that there would be a much greater quantity of goods of all sorts come into our ports did they, upon exportation, drawback the *whole duty*. Being once landed, many of them would be sold for home use, and this portion would, in my opinion, contribute more to the public treasury than does the per centum retained in the custom-house upon re-exportation. The heavy duty on nankins may be necessary for the encouragement of our cotton fabrics, but that there would be more revenue from silks was the duty lighter I have no doubt. My own importations are confined principally to such goods as can be exported with advantage to the West Indies, South America, the Brazils, and Mediterranean, as China silks cannot be imported for home sale to advantage under the discriminating duty between the goods which come from Europe and those which come from beyond the Cape of Good Hope. Great Britain, seeing this discrimination between silks from India and Europe, reduced the duty on raw silk from 5*s*. 6*d*. sterling per pound to six pence, and thus enables her manufacturers to drive us out of the market. Even France, with the aid of the discrimination, cannot carry on the silk trade to advantage, and our importers from thence complain of losing money in the trade. I omitted to mention that China cargoes are composed at times, and extensively too, of articles the growth of our country. Ginseng is sent to a great amount. Furs frequently make a component part of cargoes; and should cottons get down to ten or eleven cents, the China market would take off a great amount in them.

"I have thus told you a long story, and fear you will repent, from the length of my reply, of having made the inquiry of me. You may remember that some years since I had the pleasure to correspond with you in relation to the tea duty. I then thought, as I do now, that all black teas should pay the same duty. That there have been large importations of teas, other than Bohea, introduced under that name into the country I have good reason to believe. The duty on Bohea is twelve cents, that of all other black teas twenty-five cents. Our population has become too nice to drink Bohea tea, and but very little real Bohea tea comes to market. I have imported none for six or seven years past. The best way of preventing this fraud upon the revenue is, in my opinion, to put all black teas on the same footing and tax them alike. Although Hyson tea costs more than Young Hyson, yet, as the taste of the people is in favor of the latter, I think they should pay the same duty. Imperial and Gunpowder, being more articles of use by the luxurious, should be made to pay more than other teas, I have no doubt. What that should be, according to my ideas, as well as the duty on other teas, shall be the subject of another letter."

BOSTON, *December* 30, 1825.

DEAR SIR: I had the pleasure yesterday, and, as I promised, and at your request, I venture to suggest for your consideration the alteration below as the duty on teas:

Imperial and Gunpowder, which now pay	50	40
Hyson, Young Hyson, and Chulau	40	30
All other Green teas	28	22
Black teas, including Bohea	12 & 25	18
	143	110

By the present tariff the average on tea is 35¾ cents per pound. By the tariff I propose, 27½; which is about 23 per cent. reduction. I am persuaded that, at the above rate of duty, as much or more duty would accrue to Government.

The above is suggested independently of the call there is upon the Government to so lower the duty as to prevent the China East India Company from supplying our market with teas, they paying 8 cents per pound, and, at the reduced rate I propose, we paying 27 cents. I have found leisure, during a stormy day, to write to Mr. Lloyd on the subject of teas, though I may have omitted some of the suggestions made to you in my letter of yesterday.

Respectfully, your obedient servant,

T. H. PERKINS.

Hon. SAMUEL SMITH.

CUSTOM-HOUSE, *Lubec, January* 5, 1826.

DEAR SIR: I received your letter of the 21st ultimo on the evening of the 30th, in which you propose the following inquiries, viz:

1. Will not the act of Parliament of July 5, 1825, make the North American Provinces a depot from whence their teas will be smuggled into the United States?
2. What measures can be adopted to prevent it?
3. What are now the relative prices of teas between your port and the Provinces?
4. Should the duties on tea be diminished, and to what amount?
5. If the privilege of the East India Company should materially reduce the price of teas in the Provinces below ours, can any effectual method be devised to prevent their being smuggled, and what?

The subject of your letter is one on which I have been heretofore led to think considerably, in consequence of a former act of Parliament relative to supplying the British Provinces with tea direct from China; and when I was in Washington, last winter, I submitted to the Hon. Mr. Crawford, by his particular request, a written statement, touching the danger of smuggling teas into the United States in consequence of that act, in which I expressed my belief that no such danger existed.

Having, since the reception of your letter, carefully perused the act of Parliament to which you allude, and having, as fully as the time would permit, considered its probable effect, I feel prepared to answer your several inquiries with as much confidence as should, perhaps, be expressed on a subject which is necessarily involved in such a degree of uncertainty as belongs to all calculations with regard to future events. I will also add, that, for your greater satisfaction, as soon as I received your letter, I lost no time in making application to a number of individuals of the first standing for respectability and intelligence, requesting them to favor me with the information which they possessed touching the subject in question, and their views and opinions relating thereunto. Their several statements, in detail, I take the liberty to enclose.

With regard to the first inquiry, it is my conviction and belief that the aforesaid act of Parliament will not make the British Provinces a depot from whence teas will be smuggled into the United States.

An answer to the second question seems to be rendered unnecessary, in consequence of the reply which I have given to the first.

To the third question I reply, that Souchong tea, the only kind used in New Brunswick and Nova Scotia, is worth seventy-five cents by the chest, on the English side, and sixty cents, or thereabouts, on the American side. It is sometimes sold for cash, at fifty-five cents per pound.

In answer to the fourth question, I feel free to express my full persuasion that the interests of trade and the safety of the revenue will not require the duty on tea to be diminished. It is even doubtful whether a small reduction of duty would lower the price, and whether the trade itself would be benefitted if the duty should be reduced. If, however, it should be considered an object so to alter the duty as to effect a decided reduction of the price, in order to make the article come cheaper to the citizens of the United States, agreeable to the recommendation of the Hon. Secretary of the Treasury, this reduction must produce one beneficial effect, namely, it would lessen the temptation to defraud the revenue by means of debentures.

The fifth inquiry may be answered by observing, that the best means of preventing the smuggling of tea into the United States from the British Provinces, should the project ever be attempted, would be the same which are required at the present moment to prevent the smuggling of rum and other articles on the frontiers. Indeed, I may add that the protection of the revenue and the interests of the honest trader loudly demand the immediate adoption of these measures.

The first measure which I beg leave, with great confidence, to recommend, is an act requiring the entering and clearing of all coasting vessels, in all cases whatsoever, when arriving at or departing from a frontier district.

With equal confidence may also be urged the passage of a law such as passed the Senate the last session in relation to small seizures. It now requires an expense of more than sixty dollars to procure the condemnation of a seizure amounting to the value of no more than five dollars in cases where no defence is set up.

Justice and policy require that a remedy be applied without delay to this intolerable evil—an evil equally deleterious to the revenue as it is unjust to the officers of the customs.

Some further provisions are also necessary, relative to the marking of tea chests, and to prevent the use of false certificates, and to cause the present laws in relation thereunto to be more strictly observed. This precaution, at present, relates exclusively to debenture teas, which, under the pretence of being actually exported, are often relanded in the United States duty free, the debenture bonds being cancelled on the production of forged certificates. I may add, indeed, as a matter of great importance, that the laws in relation to debentures require to be better guarded, to prevent extensive and wholesale frauds on the revenue.

Very respectfully, I have the honor to remain, dear sir, your obedient servant,

STEPHEN THACHER.

Hon. JOHN HOLMES.

PORTLAND, *December* 29, 1825.

DEAR SIR: I duly received your letter of the 21st instant, making some inquiries in relation to the probable effect that the importation of teas into the British American colonies, free of duty, may have on our revenue, and on the importers of the article into the United States; what measures can be adopted to prevent the article from being smuggled into the States, and whether the duties on teas should be diminished.

The importation of teas into the British American colonies, free of duties, will of course diminish the price of the article in the colonies; but it is believed that teas cannot be deposited there, and then sold at prices that will make it an object for the unprincipled part of the community to purchase for the purpose of smuggling into the United States.

Should attempts be made to smuggle those teas into the United States, it will require more particular inspection by the officers of the cutters, and by other officers of the customs, of vessels and boats from the colonies, and from our frontier districts; possibly it may be necessary for further restrictions to the coasting trade, making it incumbent on the masters of vessels bound to and from the frontier district, either with or without cargoes, to clear and enter at the custom-houses; and it may also require an act of Congress making it penal on all vessels found hovering on the coast, particularly off the frontier district.

The price of teas, say Souchong, now the most generally used, is, with us, about 53 cents, and at St. John's, New Brunswick, is about 75 cents per pound. Teas have declined in the price at St. John's, and, should they be imported into the colonies free of duties, we believe the price will further decline, but not so low as to affect materially the regular importations from the East Indies into the United States, but will stop the smuggling of the article into the colonies from the United States, formerly carried on to a very considerable extent.

Changes in the tariff often embarrass both the importer and the dealers in the articles on which the duties are altered; on this, as well as on other accounts, it would be desirable that no alteration be made, unless very urgent necessity require it.

The British, by making their colonies depots for teas free of duty, will not, in my opinion, require a change in our tariff, with a view to protect our merchants in their East India trade; as the smuggling into the United States from the colonies cannot be so successfully prosecuted as to prejudice the fair dealers in the article. I therefore believe that it will not be necessary to diminish the duties on teas.

I am just informed by a gentleman from Montreal, a merchant doing business there, that the prices of teas were something higher at this time at Montreal than in the United States, and that, in his opinion, they could not be imported and sold there at prices that would make it an object to smuggle them into the United States.

I am, respectfully, sir, your obedient servant,

ISAAC ILSLEY.

Hon. JOHN HOLMES, *Senator in Congress, Washington City.*

19TH CONGRESS.] **No. 737.** [1ST SESSION.

RESTITUTION OF PROPERTY FORFEITED UNDER THE NON-IMPORTATION ACT.

COMMUNICATED TO THE SENATE FEBRUARY 6, 1826.

Mr. SMITH, from the Committee on Finance, to whom was referred the memorial of William Dixon and James Dickson, reported:

That William Dixon, a British subject, and James Dickson, a citizen of the United States, lately co-partners, and trading at Liverpool, under the firm of William Dickson & Co., and in Savannah, under the firm of James Dickson & Co., state in their memorial—

That in the month of July, 1812, after the repeal of the British orders in council, and with the fullest confidence that thereupon the restrictive measures of the United States would instantly cease, and a free and amicable commercial intercourse between the two countries be restored, a confidence which was encouraged and sustained by the opinions and representations of the public agents of the United States in Great Britain, most of the American houses there made large shipments of goods to the United States. That, among others, the house of William Dixon & Co. shipped to the house of James Dickson & Co. an invoice of goods, amounting to £21,547 16*s.* 7*d.* sterling. That the said shipment was an investment of the proceeds of produce before that time consigned by the house in Savannah to the house in Liverpool, was less in amount than the share or interest of James Dickson in the joint funds of the concern, which were then in England, and was intended as a transfer of the funds really belonging to James Dickson from England to the United States. That, at the time of the said shipment, the house in Liverpool was very largely indebted to the house in Savannah, and the debts of the concern in the United States, for which, during the continuance of hostilities, James Dickson was alone responsible, amounted to upwards of £12,000 sterling.

That the said goods were shipped in the American ship Thomas Gibbons, and that the said vessel proceeding directly for the port of her destination, off Tybee island, within a few hours' sail of said port, was captured by the privateer Atas as prize of war, carried into Savannah, and there libelled by the captors. That on entering the said port the Thomas Gibbons and her cargo were also libelled by the Collector of Savannah for an alleged breach of the non-importation act. That the Collector was willing to relinquish the vessel and cargo to the owners on their giving bonds to be subject to such legislative

or judicial proceedings as the Government should subsequently direct against all property so situated which the owners were willing to give, but that this measure was objected to by the captors on the ground that the property was prize of war, and consequently that no bonds were given.

That the libel of the captors was subsequently dismissed, on appeal, by the Supreme Court of the United States. That such proceedings were had on the libel of the Collector that one moiety of the goods was delivered to James Dickson, while the other moiety was retained by the officers and ultimately condemned for a breach of the non-importation act—the right to petition the Secretary of the Treasury having been denied to William Dixon by the District Judge.

The petitioners state that their case is a solitary one. That other aliens having goods on board of the same vessel have had the forfeitures of such goods remitted. It is shown to the committee that the Supreme Court of the United States dismissed the libel of the captors, declaring that the shipment appeared to have been made in *good faith* and under *a reasonable presumption* that the repeal of the orders in council would produce a suspension of hostilities, and, consequently, that the merchandise on board, whether *American* or *British* property, was equally protected from capture, and that the same Court have also decided that the municipal forfeiture under the non-intercourse act was absorbed in the more general operation of the laws of war.

It is strongly urged by the memorialists that, even considering this as enemy's property found within the United States during the war, still, as it was brought in in good faith and under the protection of the authorities of the United States, they were at least entitled to a reasonable time for its removal, and that if such allowance had not been given, yet it could not have been subjected to forfeiture but by express statutory regulation. That the treaty of 1794 with Great Britain allowed twelve months for this purpose, and that the act of 1798, concerning alien enemies, contains provisions which are similar in principle; that, although laws may change and treaties terminate, humanity does, and national hospitality ought to, remain the same.

It is, moreover, urged by the American partner that from the state of the accounts, of which proof is furnished, that these goods were, in equity and in fact, on their arrival in the United States, his sole property, and that he ought to be considered in the light of an American citizen, who in good faith and on the earliest knowledge of the war was withdrawing his property from the enemy's country. That no law forbade the formation of a partnership with a British subject in time of peace. That, as by the terms of the said partnership all losses were to be equally divided, whatever is inflicted on one is sustained also by the other; and that if a portion of this property is to be forfeited because of the interest of William Dixon in the concern, James Dickson is deprived of that protection which is afforded to every other American citizen, and is punished for an act which was neither forbidden by the laws nor inconsistent with the policy of the United States.

That this shipment, known to be American property, was not subjected to forfeiture in Great Britain, and was protected by the separate acts of that Government and of this in its transit across the ocean; that, having been spared by his enemies, it was seized by his friends, and this, too, after they (the latter) had held out to it a delusive protection.

The committee forbear to recapitulate the various other strong grounds which are urged by the petitioners who appeal to the justice and liberality of Congress and to the honor of the nation for a restitution of the proceeds of this property, or at least of that part of it which passed into the Treasury of the United States.

The committee have considered the petition and documents. They think, in perfect accordance with the Supreme Court, that the shipment of the petitioners was made in good faith, with the strongest presumption, founded on the repeal of the orders in council and fortified by the opinion of the United States agent, that the non-importation act would cease and that peace would be restored. Concurring in opinion with the Supreme Court, the committee do not consider that this property was liable to forfeiture under the non-importation act, nor as prize of war, nor under the general belligerent rights of war. They consider it as having been confided to the honor and taken under the protection of the United States; and they believe that, on the state of facts made out by the petitioners, it was entitled to that protection on the soundest principles of law and the most obvious dictates of policy. They regret that the rule uniformly adopted prevents them from advising a full restitution of the property, and therefore find themselves compelled to limit their recommendation to the restoration of the amount paid into the Treasury; for which purpose they report a bill.

19TH CONGRESS.] No. 738. [1ST SESSION.

CHANGE OF REVENUE LAWS IN FAVOR OF SPANISH PORTS IN NORTH AND SOUTH AMERICA.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES FEBRUARY 6, 1826.

To the honorable the Senate and House of Representatives of the United States in Congress assembled:

The memorial of the New York Chamber of Commerce respectfully represents:

That the trade which has for some years past and is now carried on from different parts of the United States to the Spanish ports in North and South America, especially on this side of the continent, is of immense importance to the commerce, navigation, manufactures, and revenue of the Union, and that it moreover has the happy tendency to promote feelings of friendship and good understanding between nations who have emancipated themselves from European subjection, who have adopted free institutions of government, and who have in some essential points of view a common interest.

This trade is carried on to a considerable extent with assorted cargoes, composed partly of articles

which are imported from foreign countries into this country, and which our laws permit to be exported with the benefit of drawback; partly of goods manufactured in the United States, and partly of the growth of our soil and the production of our fisheries. It appears to be essential to the existence of this trade that shipments to Spanish ports on the eastern side of this continent should consist of a great variety of articles. The absence of almost every kind of manufactory there, the location of their settlements, and the nature of their country demand it. Those ports which border on the sea are principally low and unhealthy; the large cities and the great mass of population are to be found in the interior, and can be approached only by roads leading over high mountains, and which rarely admit the use of carriages; their supplies are therefore, to a considerable degree, transported on the backs of mules and in small and light packages. The vicinity of some of these countries to the United States and the facilities afforded by our export laws have, together with the activity and enterprise of our merchants, hitherto given us a decided advantage in this important branch of commerce. The distance is less; smaller and cheaper vessels can be used than would answer for a direct trade with Europe; and cargoes may easily be made up in our ports adapted to the wants of the Spanish inhabitants, and sold to them on moderate terms, as the import duties are principally returned on goods exported to foreign countries.

The advantages which have been derived from our export laws, and vicinity to many of the Spanish ports, in the prosecution of this great branch of American trade, have not escaped the notice of other nations. They seem particularly to have attracted the attention of the British Government; and the very able and sagacious ministers who now compose its administration appear not only to have formed a high estimate of the value of this commerce and a strong desire to participate in it more fully than they have hitherto done, but even a hope to withdraw it from us and cause it to centre in their own hands.

During the last session of the British Parliament a law was passed "to regulate the trade of the British possessions abroad," materially altering the colonial system so long established and so tenaciously adhered to by that Government. It is not necessary to the object of your memorialists to notice any part of that law or its numerous provisions, excepting those parts which appear calculated to affect the American trade to Spanish ports; and they do not notice these with a spirit of enmity or censure. That nation has an undoubted right to alter its commercial regulations at its pleasure, and to invite to its ports a trade which has been enjoyed by others. If this is done by an abandonment of restrictions and an increased freedom of commercial law, the effect can be countervailed on the part of other nations by a policy still more liberal and enlightened.

This law establishes a number of free warehousing ports in the British colonies, among which is the port of Kingston, in Jamaica. It empowers the King to add to the number of these ports, and authorizes the importation into them of every article which can legally be imported from any foreign country, and enacts that they be warehoused without the payment of duty, and that they may be exported within two years, subject only to warehouse rent; and it further authorizes the proprietor of warehoused goods, under the direction of the Collector or Controller, "to sort, separate, and pack, and repack any such goods, and to make such lawful alterations therein and arrangements and assortments thereof as may be necessary for the preservation of such goods, or in order to the sale, shipment, or legal disposal of the same." The law also contains a table of goods the importation of which is restricted or prohibited from foreign countries; the number is few, and consists principally of such articles as may be advantageously imported from Great Britain.

Your memorialists particularly entreat the attention of your honorable body to the prominent points embraced by this law:

1. It declares that Kingston, a port peculiarly convenient for the Spanish trade, shall be a free warehousing port.

2. That all goods which may be legally imported may be warehoused free of duty.

3. That all such goods may be exported at any time within two years after being warehoused, free of expense, excepting rent; and the Collector and Controller are authorized to allow further time if they shall see fit.

4. And to make up assortments suitable for a market, it allows packages to be separated, and goods to be sorted and put into other packages.

The facilities which these regulations will give to the British commerce with the Spanish ports are so great that the effect cannot but be injurious to the commerce which we have prosecuted with them, unless they are met at the outset by regulations on our part which will give further facilities to the export trade of the United States.

In order to preserve unimpaired so important a branch of our foreign commerce, and one so intimately connected with the great interests of the nation, your memorialists are of opinion that several alterations ought to be made in the laws regulating imports and exports, and which they believe will, if adopted, give facilities to the exporters from this country equal to those which, by the new regulations of the British Government, are given to the subjects who export from free warehousing ports, and enable our citizens in future to compete on equal terms in a trade which they have heretofore enjoyed with so much benefit to the country and themselves.

The alterations which your memorialists respectfully recommend are the following:

1. That the benefit of drawback be extended to two years.

2. That only one per cent. of the duties on goods exported be retained.

3. That debentures be issued where the duty on goods exported is twenty dollars and upwards.

4. That the importation of spirituous liquors be permitted in casks of the capacity of not less than fifteen gallons.

5. That spirituous liquors imported in such casks as the law authorizes, and deposited in the public stores, may be drawn into smaller vessels and exported for the benefit of drawback, under such regulations as may be deemed safe to the revenue.

And your memorialists, as in duty bound, will ever pray.

By order of the New York Chamber of Commerce.

W. BAYARD, *President.*

Attest:

JNO. PINTARD, *Secretary.*

NEW YORK, *February* 2, 1326.

19TH CONGRESS.] No. 739. [1ST SESSION.

ON THE STATE OF THE FINANCES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES FEBRUARY 6, 1826.

Mr. McLANE, of Delaware, from the Committee of Ways and Means, to whom has been referred the report of the Secretary of the Treasury, of December 22, 1825, on the state of the finances, submitted the following report:

That they have considered the said report of the Secretary of the Treasury, and also the state of the public debt, and the expenditures, with a view as well to ascertain the means of the Treasury as the best mode of applying those means to the payment of the public debt.

Of the public debt, besides the three per cent. stock, amounting to $13,296,231 41, and the subscription of $7,000,000, in the Bank of the United States, redeemable at the pleasure of the Government, there will be reimbursable at any time after December 31, 1825, $16,270,797 24; December 31, 1826, $13,096,542 90; December 31, 1827, $9,490,099 10 of the six per cents.

Of these sums, the attention of the committee has been particularly called by the annual report to the debt reimbursable in 1826, amounting to	$16,270,797 24
Add that reimbursable in 1827, amounting to	13,096,542 90
Making together	29,367,340 14

The amount applicable to this debt consists, first, of the annual appropriation to the Sinking Fund, of $10,000,000, and, second, of such surplus as is authorized by the act of March 3, 1817, to be applied to the same object, and may be stated, for the present purpose, as follows:

1. The annual appropriation to the Sinking Fund of	$10,000,000 00
From this must be deducted the amount required for the interest on the public debt, according to the practice ordinarily adopted at the Treasury, which, upon the supposition that the residue of the loan of seven and a half millions, of 1813, amounting to $5,035,549 16, may be paid off by the 1st day of July, 1826, and of which it is believed there can be no doubt, will amount to the sum of	3,940,659 31
Leaving of the $10,000,000, applicable to the principal of the debt, the sum of	6,059,340 69

By the fourth section of the act of March 3, 1817, entitled "An act to provide for the redemption of the public debt," it is enacted as follows:

"That after the year 1817, whenever there shall be at any time after an adjournment of Congress, in any year, a surplus of money in the Treasury, above the sums appropriated for the service of such year, the payment of which to the Commissioners of the Sinking Fund will yet leave in the Treasury, at the end of the year, a balance equal to two millions of dollars, then such surplus shall be, and the same is hereby, appropriated to the Sinking Fund, to be paid at such times as the situation of the Treasury will best permit, and shall be applied, by the Commissioners thereof, to the purchase or redemption of the public debt."

The committee consider this section as authorizing the application to the Sinking Fund of only such surplus as may remain beyond the actual appropriations, and which, though not paid in the year for which they were granted, are liable to be demanded at any time within two years after the appropriations respectively. In this view, the balances of unexpended appropriations cannot be considered as any part of the means of the Treasury applicable to the *public debt*. Therefore, though the sum of $3,500,000, being the balances of unexpended appropriations of 1825, was in the Treasury on the 1st of January, 1826, it will probably be expended in the course of the year; and though the like sum should remain in the Treasury on the 1st of January, 1827, yet, being of the appropriations of 1826, would, for that reason, be inapplicable to the Sinking Fund, under the section already recited.

In ascertaining the amount of the surplus which upon these principles may be applied to the Sinking Fund in the year 1826, there must be deducted from the sum stated by the annual report to be in the Treasury on the 1st of January, 1826, amounting to $5,284,061 78

1. The balances of unexpended appropriations	$3,500,000 00	
2. The unavailable funds	1,000,000 00	
		4,500,000 00
Leaving in the Treasury on the 1st of January, 1826, a surplus of		784,061 78

To this sum must be added—

1. The amount of the annual appropriation to the Sinking Fund applicable to the principal of debt, as above shown, amounting to	6,059,341 69
2. The surplus estimated by the Secretary of the Treasury to be in the Treasury on the 31st of December, 1826, after deducting the $2,000,000 reserved by the act of 1817	2,915,269 98
Making an aggregate, applicable to the principal of the public debt during the year 1826, of	9,758,673 45
Which being deducted from the amount of debt reimbursable in that year of	16,270,797 24
Leaves a balance of that debt unpaid of	6,512,123 79

Which is less by about $2,487,876 21 than the estimate of the Secretary of the Treasury.

Upon similar principles of calculation, the surplus applicable to the $13,096,542 90 reimbursable in 1827 may be shown as follows:

From the annual appropriation to the Sinking Fund of		$10,000,000 00
Deduct the amount requisite for the interest of the debt not paid in 1826, being		3,658,406 46
Leaves of the same fund applicable to the principal of the debt the sum of		6,341,593 54
To which must be added the surplus estimated by the Secretary of the Treasury to be in the Treasury on the 31st of December, 1827, of		4,915,269 98
Making together		11,256,863 52
Which sum being deducted from the debt redeemable in 1827 of		13,096,542 90
Leaves of that debt a balance of		1,839,679 38
Which is less by $4,160,330 62 than that estimated by the Secretary of the Treasury; in other words, from the amount of debt reimbursable in 1826 and 1827 of		29,267,340 14
Deduct, as exhibited by the committee—		
1. The surplus in the Treasury on the 1st of January, 1826	$784,061 78	
For 1826.—2. The amount of Sinking Fund applicable to the principal	6,059,341 69	
3. Surplus in the Treasury under law of 1817	2,915,269 98	
For 1827.—1. Amount of Sinking Fund applicable to principal	6,341,593 54	
2. Surplus in the Treasury under law of 1817	4,915,269 98	
Amounting together to		21,015,836 97
And there will remain a balance of those two years, for which the means of the Treasury for the same years are inadequate, of		8,351,803 17
The estimate of the Secretary of the Treasury shows a balance of the debt of the year 1826 of		9,000,000 00
And of the year 1827 of		6,000,000 00
Making together		15,000,000 00
Being more than that exhibited by the committee of		6,648,196 83

This difference arises, it is presumed, by the committee having added to the annual appropriation of the Sinking Fund the surplus, pursuant to the law of 1817.

For whatever balance of the debt that may remain in the years 1826 and 1827, to the payment whereof in those years the means of the Treasury may be inadequate, the Secretary recommends a loan of $9,000,000 in 1826, and of $6,000,000 in 1827, at a rate of interest not exceeding five per cent., reimbursable in equal roportions in the years 1829 and 1830; and the inducement to this arrangement on the part of the Government would be any saving which might be made in the difference of interest between the rate of five and six per cent.

If the estimate submitted by the committee be correct, the saving to the Government would scarcely justify any attempt, in the present embarrassed state of the money market, to change the stock to the prejudice of the stockholders.

But for the purpose of a more satisfactory illustration of the subject, the subsequent remarks of this report will take the assumption of the Secretary of the Treasury to be correct, and will suppose that, if it be expedient to authorize a loan or exchange, it should be for $9,000,000 in the year 1826, and $6,000,000 in the year 1827.

A similar recommendation was heretofore made and partially adopted by Congress in the several acts of 1820, 1822, 1824, and 1825.

At those periods the state of the Treasury and of the public debt were different; the saving to the Government was an object of greater importance, the inducement to the stockholders more flattering, and the probability of effecting a loan or exchange upon the terms proposed more reasonable. The committee have considered the subject in reference to the existing state of things with all the respect due to the head of the Treasury Department.

This proposition of a loan or exchange of stock, bearing an interest of five per centum, proceeds upon the supposition that the character of the several loans by which the six per cent. stocks have been created does not admit of partial payments, and that no part of one loan can be paid until the means of the Treasury are adequate to pay the whole; that, by this means, the debt may be distributed more equally in those years in which, upon this principle, no loan is reimbursable; that it would lessen the amount of expenditure on account of interest, and guard against the possible accumulation of money in the Treasury in those years in which it has been supposed it could not be applied to the reduction of the debt.

Frequent changes in the public stocks, affecting their value and character, are, in general, inexpedient; to be justified principally by the financial exigencies of the country, and a great reduction in the value of money.

Though the present state of the national finances may not be adequate to the entire discharge of the public debt as soon as the Government shall acquire the right to redeem it, a new loan would not substantially vary their condition by continuing the same debt in a different form and at a less rate of interest. The nature of the stipulation for a period before which the stock cannot be redeemed is for the advantage of the creditor. The right of the Government is, to pay it at any time at its pleasure after that period; so that, in fact, the debt is not due until it is the pleasure of the Government to discharge it. In this situation are all the existing six per cents; and as long as the terms of these stocks remain unchanged, the time of payment is limited, after the respective periods of their reimbursement, only by the convenience of the Treasury, and may be paid in any one year, or in more years than one, according to the pleasure of the United States. The advantage of throwing any portion of the debt upon any particular year, by a new loan, would not be nominal merely, or even convenient to the Government; but, as the

period of reimbursement would necessarily be prolonged, in order to reduce the rate of interest, the United States would have less discretion in this respect than they now have.

From the best information the committee have been able to acquire, the present is believed to be an unfavorable time to exchange stock, or to procure new loans on reasonable terms. The embarrassments in the money market, both in the United States and Europe, are of a very serious character, and likely to increase, rather than diminish, for some time to come. If the act of the last session, in a comparatively prosperous state of the country, failed of its object, it is not probable that an addition of one half per cent. in the rate of interest would, in the present condition of things, produce a better result. The committee do not believe a loan or exchange could be effected at an interest of five per centum, redeemable in 1829 and 1830; and a loan at an interest of five and a half per centum would be productive of little, if any, advantage.

If these stocks cannot be partially paid, or if no part of a loan can be reimbursed until the means of the Treasury are adequate to discharge the whole, then the inconvenience of an accumulation of money in the Treasury will exist, and there will be an advantage in a new loan or exchange of stock, bearing a reduced rate of interest, redeemable at those periods when the means of the Treasury may be beneficially applied. But, in the opinion of the committee, partial payments of any part or the whole of the six per cent. stocks are admissible and expedient.

The right of paying off the whole or any part of these stocks, at the pleasure of the Government, at any time after they become reimbursable, is expressly reserved by the several acts of Congress and the proposals by which the subscriptions were authorized; the proposals for the loans of 1813 varying from the others only in requiring that in any reimbursement of such loan the whole stock owned by any one individual on the last day of December, 1825, shall be paid.

In the instance of the converted or exchanged six per cent. stock of 1807, the expedient of partial payments was resorted to in the years 1809, 1810, 1811, and 1812, and the portions to be paid were designated by lottery, in the manner stated in the memorandum from the office of the Register, marked A, herewith submitted.

The various modes of paying off the public debt, reimbursable at the pleasure of the Government, may be stated as follows:

1. By paying the whole of any loan whenever the means of the Treasury may be adequate to its entire discharge.

This operation would necessarily lead to the accumulation of large sums in the Treasury, increase the expenditure on account of interest, and is the mode ordinarily adopted.

2. By a new loan or exchange of stock reimbursable at a period sufficiently remote to make it advantageous to the lender to reduce the interest.

3. By applying the means of the Treasury, including the surplus appropriated by the act of the 3d of March, 1817, at the end of each quarter, to the payment of so much of the debt as can be discharged by such surplus, and as shall be designated at the Treasury by lottery or otherwise.

In the opinion of the committee there can be no doubt that all the six per cent. stocks of the United States may be redeemed by either of the above modes in the course of the year 1829, and by either the first or third mode sooner than by the second, especially as by the terms of the new loan the stock thereby created could not be reimbursed before January 1, 1830.

The particular operation of these several modes, as it respects the state of the finances, of the public debt, and the time and manner of its redemption, will be exhibited in the following statements, correspondingly numbered.

In each of these statements the surplus in the Treasury, of 1826, is taken to be $5,000,000, instead of $4,915,269 98, as estimated by the Secretary, which, though they believe it will be more, the committee assume for the present, for the sake of round numbers.

Although all calculations extended so much in detail are more or less liable to numerical error, it is believed that those contained in this report are not so inaccurate as materially to vary the results which they present.

No. 1.

Statement showing the periods at which the six per cents may be redeemed, supposing the means of the Treasury applicable to the payment of the public debt to be the same during the years 1827, 1828, *and* 1829, *as estimated by the Secretary of the Treasury for the year* 1826; *also the amount of interest paid quarterly during such redemption; and likewise the balance in the Treasury at the close of each quarter. In this statement, as well as in the statement No.* 2, *the means of the Treasury are not applied to the payment of a portion of any loan then reimbursable, but are reserved until they are adequate to the reimbursement of the whole of such loan, leaving about two millions of dollars in the Treasury.*

According to the last annual report of the Secretary of the Treasury, the balance in the Treasury on the 1st of January, 1826, was estimated at	$5,284,061 78	
Of which there would be required for unsatisfied appropriations.....	3,500,000 00	
Leaving a surplus of.....	1,784,061 78	
Of this surplus, however, he estimated as not effective about.....	1,000,000 00	
Leaving a surplus available for 1826 of.....		$784,061 78
This sum, together with the sum estimated by the Secretary in the expenditures of the year 1826, as the expenditure on account of the public debt, (viz: $10,000,000,) and together with the amount of the surplus revenue of that year, (viz: $4,915,269 98, say $5,000,000,) will therefore be considered as the amount applicable to the public debt. For the first quarter of the year 1826 may accordingly be added one-fourth of the sum estimated by the Secretary as the expenditure for the debt, being.....		2,500,000 00
And one-fourth of the estimated surplus of the year.....		1,250,000 00
Making the amount disposable for the debt on the 1st of April, 1826.....		4,534,061 78
From which deduct one quarter's interest, payable on that day.....		1,022,931 82
And there will remain a balance towards the next quarter of.....		3,511,129 96

Brought forward	$3,511,129 96
For the second quarter of the year 1826 may be added, as in the first quarter	3,750,000 00
Making the amount disposable for the debt on the 1st of July, 1826	7,261,129 96
From which deduct one quarter's interest, payable on that day, of	1,022,931 82
And there will remain a balance of	6,238,198 14
Consequently, on the 1st of July, 1826, may be redeemed of the six per cents of 1813 the residue of the seven and a half million loan, amounting to	5,035,599 16
Leaving a balance towards the next quarter of	1,202,598 98
For the third quarter of 1826 may be added, as before	3,750,000 00
Making the amount disposable for the debt on the 1st of October, 1826	4,952,598 98
From which deduct one quarter's interest, payable on that day	947,397 84
And there will remain a balance towards the next quarter of	4,005,201 14
For the fourth quarter of 1826 may be added, as before	3,750,000 00
Making the amount disposable for the debt on the 1st of January, 1827	7,755,201 14
From which deduct one quarter's interest, payable on that day	947,397 84
And there will remain a balance towards the next quarter of	6,807,803 30
For the first quarter of 1827 may be added, as before	3,750,000 00
Making the amount disposable for the debt on the 1st of April, 1827	10,557,803 30
From which deduct one quarter's interest, payable on that day	947,397 84
And there will remain a balance towards the next quarter of	9,610,405 46
For the second quarter of 1827 add, as before	3,750,000 00
Making the amount disposable for the debt on the 1st of July, 1827	13,360,405 46
From which deduct one quarter's interest, payable on that day	947,307 84
And there will remain a balance of	12,413,007 62
Consequently, on the 1st of July, 1827, may be redeemed of the six per cents of 1813 the residue of the sixteen million loan, amounting to	11,235,198 08
Leaving a balance towards the next quarter of	1,177,809 54
For the third quarter of 1827 add, as before	3,750,000 00
Making the amount disposable for the debt on the first of October, 1827	4,927,809 54
From which deduct one quarter's interest, payable on that day	778,869 87
Leaving a balance towards the next quarter of	4,148,939 67
For the fourth quarter of 1827 add, as before	3,750,000 00
Making the amount disposable for the debt on the 1st of January, 1828	7,898,939 67
From which deduct one quarter's interest, payable on that day	778,869 87
Leaving a balance towards the next quarter of	7,120,069 80
For the first quarter of 1828 add, as before	3,750,000 00
Making the amount disposable for the debt on the 1st of April, 1828	10,870,069 80
From which deduct one quarter's interest, payable on that day	778,869 87
Leaving a balance towards the next quarter of	10,091,199 93
For the second quarter of 1828 add, as before	3,750,000 00
Making the amount disposable for the debt on the 1st of July, 1828	13,841,199 93
From which deduct one quarter's interest, payable on that day	778,869 87
Leaving a balance towards the next quarter of	13,062,330 06
For the third quarter of 1828 add, as before	3,750,000 00
Making the amount disposable for the debt on the 1st of October, 1828	16,812,330 06
From which deduct one quarter's interest, payable on that day	778,869 87
And there will remain a balance of	16,033,460 19
Consequently, on the 1st of October, 1828, may be redeemed the six per cents of 1814, amounting to	13,096,542 90
Leaving a balance towards the next quarter of	2,936,917 29
For the fourth quarter of 1828 add, as before	3,750,000 00
Making the amount disposable for the debt on the 1st of January, 1829	6,686,917 29
From which deduct one quarter's interest, payable on that day	582,421 72
Leaving a balance towards the next quarter of	6,104,495 57

Brought forward	$6,104,495 57
For the first quarter of 1829 add, as before	3,750,000 00
Making the amount disposable for the debt on the 1st of April, 1829	9,854,495 57
From which deduct one quarter's interest, payable on that day	582,421 72
Leaving a balance towards the next quarter of	9,272,073 85
For the second quarter of 1829 add, as before	3,750,000 00
Making the amount disposable for the debt on the 1st of July, 1829	13,022,073 85
From which deduct one quarter's interest, payable on that day	582,421 72
And there will remain a balance of	12,439,652 13
Consequently, on the 1st of July, 1829, may be redeemed the six per cents of 1815, amounting to	9,490,099 10
Leaving a balance in the Treasury, after redeeming all the six per cents, of	2,949,553 03
But to furnish means for a comparison hereafter to be made, it is proper to continue this calculation to the 1st of January, 1830; therefore—	
For the third quarter of 1829 add, as before	3,750,000 00
Making the amount disposable for the debt on the 1st of October, 1829	9,699,553 03
From which deduct one quarter's interest, payable on that day	440,070 23
Leaving a balance towards the next quarter of	6,259,482 80
For the fourth quarter of 1829 add, as before	3,750,000 00
Making the amount disposable for the debt on the 1st of January, 1830	10,009,482 80
From which deduct one quarter's interest, payable on that day	440,070 23
And there will remain a balance on the 1st of January, 1830, of	9,569,412 57

RECAPITULATION.

According to the foregoing calculations, the 6 per cents will be redeemed as follows:

On the 1st of July, 1826, 6 per cents of 1813, (7½-million loan,) redeemable January 1, 1826,	$5,035,599 16
On the 1st of July, 1827, 6 per cents of 1813, (16-million loan,) redeemable January 1, 1826,	11,235,198 08
On the 1st of October, 1828, 6 per cents of 1814, redeemable January 1, 1827	13,096,542 90
On the 1st of July, 1829, 6 per cents of 1815, redeemable January 1, 1828	9,490,099 10

The interest paid on the public debt during the period embraced in these calculations will be as follows:

On the 1st of April, 1826	$1,022,931 82
July, 1826	1,022,931 82
October, 1826	947,397 84
January, 1827	947,397 84
April, 1827	947,397 84
July, 1827	947,397 84
October, 1827	778,869 87
January, 1828	778,869 87
April, 1828	778,869 87
July, 1828	778,869 87
October, 1828	778,869 87
January, 1829	582,421 72
April, 1829	582,421 72
July, 1829	582,421 72
October, 1829	440,070 23
January, 1830	440,070 23
Making a total of	12,357,209 97

The balances in the Treasury at the same periods will be as follows:

On the 1st of April, 1826	$3,511,129 96
July, 1826	1,202,598 98
October, 1826	4,005,201 14
January, 1827	6,807,803 30
April, 1827	9,610,405 46
July, 1827	1,177,809 54
October, 1827	4,148,939 67
January, 1828	7,120,069 80
April, 1828	10,091,199 93
July, 1828	13,062,330 06
October, 1828	2,936,917 29
January, 1829	6,104,495 57
April, 1829	9,272,073 85
July, 1829	2,949,553 03
October, 1829	6,259,482 80
January, 1830	9,569,412 57

No. 2.

Statement showing the periods at which the 6 per cents will be redeemed, supposing a loan or exchange at five per cent. to the amount of $9,000,000 *to be made for those of* 1813, *and a loan or exchange of* $6,000,000 *for those of* 1814, *according to the recommendation of the Secretary of the Treasury; and supposing, also, the means of the Treasury applicable to the payment of the public debt be the same during the years* 1827, 1828, *and* 1829, *as estimated by the Secretary for the year* 1826; *also the amount of interest paid quarterly during the redemption of the 6 per cents and of the 5 per cents exchanged for them; and, likewise, the balance in the Treasury at the close of each quarter during that period.*

The surplus in the Treasury on the 1st of January, 1826, is estimated by the Secretary at	$784,061 78
According to the data assumed in the former calculation, the means disposable for the debt in the first quarter of 1826, in addition to this surplus, will be—	
One-fourth of the sum estimated to be expended on the debt during the year 1826 being..	2,500,000 00
And one-fourth of the estimated surplus of the year, say	1,250,000 00
Making the total amount disposable for the debt on the 1st of April, 1826	4,534,061 78
From which deduct one quarter's interest, payable on that day	1,022,931 82
Leaving a balance towards the next quarter of	3,511,129 96
For the second quarter of 1826 add, as heretofore, one-fourth of the sum allotted for the debt, and one-fourth of the surplus	3,750,000 00
Making the amount disposable for the debt on the 1st of July, 1826	7,261,129 96
From which deduct one quarter's interest, payable on that day	1,022,931 82
Leaving a balance of	6,238,198 14
To which add this sum, proposed to be borrowed on that day, at 5 per cent.*	9,000,000 00
Making an increased balance on the 1st of July, 1826.	15,238,198 14
Consequently, on that day, the residue of the 16-million loan (6 per cent. of 1813) may be redeemed, amounting to	11,235,198 08
Leaving a balance towards the next quarter of	4,003,000 06
For the third quarter of 1826 add, as heretofore	3,750,000 00
Making the amount disposable for the debt on the 1st of October, 1826	7,753,000 06
From which deduct one quarter's interest, payable on that day	966,903 85
Leaving a balance of	6,786,096 21
Consequently, on that day, the residue of the 7½-million loan (6 per cents of 1813) may be redeemed, amounting to	5,035,599 16
Leaving a balance towards the next quarter of	1,750,497 05
For the fourth quarter of 1826 add, as heretofore	3,750,000 00
Making the amount disposable for the debt on the 1st of January, 1827	5,500,497 05
From which deduct one quarter's interest, payable on that day	891,369 86
Leaving a balance towards the next quarter of	4,609,127 19
For the first quarter of 1827 add, as heretofore	3,750,000 00
Making the amount disposable for the debt on the 1st of April, 1827	8,359,127 19
From which deduct one quarter's interest, payable on that day	891,369 86
Leaving a balance towards the next quarter of	7,467,757 33
For the second quarter of 1827 add, as heretofore	3,750,000 00
Making the amount disposable for the debt on the 1st of July, 1827	11,217,757 33
From which deduct one quarter's interest, payable on that day	891,369 86
Leaving a balance towards the next quarter of	10,326,387 47
To which add this sum, proposed to be borrowed that day, at 5 per cent.*	6,000,000 00
Making an increased balance on the 1st of July, 1827, of	16,326,387 47
Consequently, on that day, the 6 per cents of 1814 may be redeemed, amounting to	13,096,542 90
Leaving a balance towards the next quarter of	3,229,844 57
For the third quarter of 1827 add, as heretofore	3,750,000 00
Making the amount disposable for the debt on the 1st of October, 1827	6,979,844 57
From which deduct one quarter's interest, payable on that day	769,921 72
Leaving a balance towards the next quarter of	6,209,922 85
For the fourth quarter of 1827 add, as heretofore	3,750,000 00
Making the amount disposable for the debt on the 1st of January, 1828	9,959,922 85

*NOTE.—The time at which these sums are here supposed to be borrowed is the time at which they may be most advantageously applied.

Brought forward	$9,959,922 85
From which deduct one quarter's interest, payable on that day	769,921 72
Leaving a balance towards the next quarter of	9,190,001 13
For the first quarter of 1828 add, as heretofore	3,750,000 00
Making the amount disposable for the debt on the 1st of April, 1828	12,940,001 13
From which deduct one quarter's interest, payable on that day	769,921 72
Leaving a balance of	12,170,079 41
Consequently, on that day, the 6 per cents of 1815 may be redeemed, amounting to	9,490,099 10
Leaving a balance towards the next quarter of	2,679,980 31
For the second quarter of 1828 add, as heretofore	3,750,000 00
Making the amount disposable for the debt on the 1st of July, 1828	6,429,980 31
From which deduct one quarter's interest, payable on that day	627,570 23
Leaving a balance towards the next quarter of	5,802,410 08
For the third quarter of 1828 add, as heretofore	3,750,000 00
Making the amount disposable for the debt on the 1st of October, 1828	9,552,410 08
From which deduct one quarter's interest, payable on that day	627,570 23
Leaving a balance towards the next quarter of	8,924,839 85
For the fourth quarter of 1828 add, as heretofore	3,750,000 00
Making the amount disposable for the debt on the 1st of January, 1829	12,674,839 85
From which deduct one quarter's interest, payable on that day	627,570 23
Leaving a balance of	12,047,269 62
Consequently, on that day, one-half of the $9,000,000 borrowed on the 1st of July, 1826, and one-half of the $6,000,000 borrowed on the 1st of July, 1827, may be redeemed, amounting to	7,500,000 00
Leaving a balance towards the next quarter of	4,547,269 62
For the first quarter of 1829 add, as heretofore	3,750,000 00
Making the amount disposable for the debt on the 1st of April, 1829	8,297,269 62
From which deduct one quarter's interest, payable on that day	533,820 23
Leaving a balance towards the next quarter of	7,763,449 39
For the second quarter of 1829 add, as heretofore	3,750,000 00
Making the amount disposable for the debt on the 1st of July, 1829	11,513,449 39
From which deduct one quarter's interest, payable on that day	533,820 23
Leaving a balance towards the next quarter of	10,979,629 16
For the third quarter of 1829 add, as heretofore	3,750,000 00
Making the amount disposable for the debt on the 1st of October, 1829	14,729,629 16
From which deduct one quarter's interest, payable on that day	533,820 23
Leaving a balance towards the next quarter of	14,195,808 93
For the fourth quarter of 1829 add, as heretofore	3,750,000 00
Making the amount disposable for the debt on the 1st of January, 1830	17,945,808 93
From which deduct one quarter's interest, due that day	533,820 23
Leaving a balance of	17,411,988 70
Consequently, on that day, the remaining half of the sums borrowed on the 1st of July, 1826, and 1st of July, 1827, may be redeemed, amounting to	7,500,000 00
Leaving a balance on the 1st of January, 1830, of	9,911,988 70

RECAPITULATION.

According to the foregoing calculations the six per cents will be redeemed as follows:

On the 1st of July, 1826, six per cents of 1813, (sixteen million loan,) redeemable 1st January, 1826	$11,235,198 08
On the 1st of October, 1826, six per cents of 1813, (seven and a half million loan,) redeemable 1st January, 1826	5,035,599 16
On the 1st of July, 1827, six per cents of 1814, redeemable 1st January, 1827	13,096,542 90
On the 1st of April, 1828, six per cents of 1815, redeemable 1st January, 1828	9,490,099 10
	38,857,439 24

The interest paid on the public debt during the period embraced in the foregoing calculations will be as follows:

On the 1st of April,	1826	$1,022,931 82
July,	1826	1,022,931 82
October,	1826	966,903 85
January,	1827	891,369 86
April,	1827	891,369 86
July,	1827	891,369 86
October,	1827	762,991 72
January,	1828	769,921 72
April,	1828	769,921 72
July,	1828	627,570 23
October,	1828	627,570 23
January,	1829	627,570 23
April,	1829	533,820 23
July,	1829	533,820 23
October,	1829	533,820 23
January,	1830	533,820 23
Making a total of		12,014,633 84

The balances in the Treasury at the same periods will be as follows:

On the 1st of April,	1826	$3,511,129 96
July,	1826	4,003,000 06
October,	1826	1,750,497 05
January,	1827	4,609,127 19
April,	1827	7,467,757 33
July,	1827	3,229,844 57
October,	1827	6,209,922 85
January,	1828	9,190,001 13
April,	1828	2,679,980 31
July,	1828	5,802,410 08
October,	1828	8,924,839 85
January,	1829	4,547,269 62
April,	1829	7,763,449 39
July,	1829	10,979,629 16
October,	1829	14,195,808 93
January,	1830	9,911,988 70

No. 3.

Statement showing the periods at which the 6 *per cents will be redeemed, supposing the means of the Treasury applicable to the payment of the public debt be the same during the years* 1827, 1828, *and* 1829, *as estimated by the Secretary for the year* 1826, *and supposing that at the close of each quarter the surplus then in the Treasury, over and above two millions of dollars, be applied to the redemption of that stock, according to the act of March* 3, 1817; *and showing also the amount of interest paid quarterly during the redemption, and to January* 1, 1830.

According to the estimate of the Secretary, the available surplus in the Treasury on the 1st of January, 1826, was	$784,061 78
And, according to the data assumed in the former calculation, the means disposable for the debt in the first half year of 1826, in addition to this surplus, will be—	
One-half of the sum estimated to be expended for the debt during the year 1826, being	5,000,000 00
And one-half of the estimated surplus of the year, (in round numbers, $5,000,000,) being	2,500,000 00
Making the total amount disposable for the debt on the 1st of July, 1826	8,284,061 78
From which deduct this sum, which is to be reserved in the Treasury	2,000,000 00
Leaving a balance to be applied to the debt of	6,284,061 78
From which deduct one half year's interest, payable on that day, (July 1, 1826)	2,045,863 64
Leaving a balance to be applied to the principal on that day of	4,238,198 14
On that day, therefore, may be redeemed of the 6 per cents of 1813, (16-million loan)	4,238,198 08
Leaving towards the next quarter	6
For the third quarter of 1826 add, as heretofore	3,750,000 00
Making the sum applicable on the 1st of October, 1826	3,750,000 06
From which deduct one quarter's interest payable on that day	959,358 85
Leaving a balance to be applied to the principal on that day of	2,790,641 21
On that day, therefore, may be redeemed of the 6 per cents of 1813 (16-million loan) the further sum of	2,790,600 00
Leaving towards the next quarter	41 21

Brought forward.....	$41 21
For the fourth quarter of 1826 add, as before	3,750,000 00
Making the sum applicable on the 1st of January, 1827.....	3,750,041 21
From which deduct one quarter's interest, payable on that day	917,499 85
Leaving a balance to be applied to the principal on that day of.....	2,832,541 36
On that day, therefore, may be redeemed of the 6 per cents of 1813 (16-million loan) the further sum of	2,832,500 00
Leaving towards the next quarter.....	41 36
For the first quarter of 1827 add, as heretofore	3,750,000 00
Making the sum applicable on the 1st of April, 1827	3,750,041 36
From which deduct one quarter's interest, payable on that day.....	875,012 35
Leaving a balance to be applied to the principal on that day of	2,875,029 01
On that day, therefore, may be redeemed the residue of the 16-million loan, (6 per cents of 1813,) being	1,373,900 00
Which will still leave a balance applicable to the principal of.....	1,501,129 01
On that day, therefore, may also be redeemed of the 6 per cents of 1813, (7½-million loan)	1,501,100 00
Leaving towards the next quarter.....	29 01
For the second quarter of 1827 add, as heretofore	3,750,000 00
Making the sum applicable on the 1st of July, 1827.....	3,750,029 01
From which deduct one quarter's interest, payable on that day.....	831,887 35
Leaving a balance to be applied to the principal on that day of.....	2,918,141 66
On that day, therefore, may be redeemed a further portion of the 6 per cents of 1813, (7½-million loan,) of.....	2,918,100 00
Leaving towards the next quarter.....	41 66
For the third quarter of 1827 add, as heretofore.....	3,750,000 00
Making the sum applicable on the 1st of October, 1827.....	3,750,041 66
From which deduct one quarter's interest, payable on that day.....	788,115 85
Leaving a balance to be applied to the principal of	2,961,925 81
On that day, therefore, may be redeemed the residue of the seven and a half million loan, (6 per cents of 1813).....	616,399 16
Which will still leave a balance applicable to the principal of	2,345,526 65
On that day, therefore, may also be redeemed of the 6 per cents of 1814	2,345,500 00
Leaving towards the next quarter.....	26 65
For the fourth quarter of 1827 add, as heretofore.....	3,750,000 00
Making the sum applicable on the 1st of January, 1828	3,750,026 65
From which deduct one quarter's interest, payable on that day.....	743,687 35
Leaving a balance to be applied to the principal of	3,006,339 30
On that day, therefore, may be redeemed a further portion of the 6 per cents of 1814, of.	3,006,300 00
Leaving towards the next quarter.....	39 30
For the first quarter of 1828 add, as heretofore	3,750,000 00
Making the sum applicable on the 1st of April, 1828.....	3,750,039 30
From which deduct one quarter's interest, payable on that day.....	698,592 85
Leaving a balance to be applied to the principal of	3,051,446 45
On that day, therefore, may be redeemed a further portion of the 6 per cents of 1814, of.	3,051,442 90
Leaving towards the next quarter.....	3 55
For the second quarter of 1828 add, as heretofore	3,750,000 00
Making the sum applicable on the 1st of July, 1828	3,750,003 55
From which deduct one quarter's interest, payable on that day.....	652,821 22
Leaving a balance to be applied to the principal of	3,097,182 33
On that day, therefore, may be redeemed a further portion of the 6 per cents of 1814, of.	3,097,100 00
Leaving towards the next quarter.....	82 33
For the third quarter of 1828 add, as heretofore	3,750,000 00
Making the sum applicable on the 1st of October, 1828.....	3,750,082 33
From which deduct one quarter's interest, payable on that day.....	606,364 72
Leaving a balance to be applied to the principal of	3,143,717 61

Brought forward		$3,143,717 61
On that day, therefore, the residue of the 6 per cents of 1814 may be redeemed, amounting to		1,596,200 00
Which will still leave a balance applicable to the payment of principal of		1,547,517 61
On that day, therefore, may also be redeemed of the 6 per cents of 1815		1,547,500 00
Leaving towards the next quarter		18 61
For the fourth quarter of 1828 add, as heretofore		3,750,000 00
Making the sum applicable on the 1st of January, 1829		3,750,018 61
From which deduct one quarter's interest, payable on that day		559,209 22
Leaving a balance to be applied to the principal		3,190,809 39
On that day, therefore, may be redeemed of the 6 per cents of 1815 a further portion of		3,190,800 00
Leaving towards the next quarter		9 39
For the first quarter of 1829 add, as heretofore		3,750,000 00
Making the sum applicable on the 1st of April, 1829		3,750,009 39
From which deduct one quarter's interest, payable on that day		511,347 22
Leaving a balance to be applied to the principal		3,238,662 17
On that day, therefore, may be redeemed of the 6 per cents of 1815 a further portion of		3,238,600 00
Leaving towards the next quarter		62 17
For the second quarter of 1829 add, as heretofore		3,750,000 00
Making the sum applicable on the 1st of July, 1829		3,750,062 17
From which deduct one quarter's interest, payable on that day		462,768 22
Leaving a balance to be applied to the principal		3,287,292 95
On that day, therefore, may be redeemed the residue of the 6 per cents of 1815, being		1,513,199 10
Leaving a balance of		1,774,093 85
To which add this sum, heretofore reserved		2,000,000 00
Making a balance in the Treasury on the 1st of July, 1829, after redeeming all the 6 per cent. stocks, of		3,774,093 85
To furnish the means for a comparison hereafter to be made, however, it is proper to continue this calculation to the 1st of January, 1830.		
For the third quarter of 1829, therefore, add, as heretofore		3,750,000 00
Making the sum applicable on the 1st of October, 1829		7,524,093 85
From which deduct one quarter's interest, payable on that day		440,070 23
Leaving a balance of		7,084,023 62
For the fourth quarter of 1829 add, as heretofore		3,750,000 00
Making the sum applicable on the 1st of January, 1830		10,834,023 62
From which deduct one quarter's interest, payable on that day		440,070 23
Leaving a balance in the Treasury on the 1st of January, 1830, of		10,393,943 39

RECAPITULATION.

According to the foregoing calculation the 6 per cents will be redeemed as follows:

Of the 6 per cents of 1813, (sixteen million loan,) on the 1st of July, 1826	$4,238,198 08	
Of the same, on the 1st of October, 1826	2,790,600 00	
Of the same, 1st of January, 1827	2,832,500 00	
Of the same, 1st of April, 1827	1,373,900 00	
		$11,235,198 08
Of the 6 per cents of 1813, (seven and a half million loan,) on the 1st of April, 1827	1,501,100 00	
Of the same, 1st of July, 1827	2,918,100 00	
Of the same, 1st of October, 1827	616,399 16	
		5,035,599 16
Of the 6 per cents of 1814, on the 1st of October, 1827	2,345,500 00	
Of the same, 1st of January, 1828	3,006,300 00	
Of the same, 1st of April, 1828	3,051,442 90	
Of the same, 1st of July, 1828	3,097,100 00	
Of the same, 1st of October, 1828	1,596,200 00	
		13,096,542 90
Of the 6 per cents of 1815, on the 1st of October, 1828	1,547,500 00	
Of the same, 1st of January, 1829	3,190,800 00	
Of the same, 1st of April, 1829	3,238,600,00	
Of the same, 1st of July, 1829	1,513,199 10	
		9,490,099 10

And the interest, which will be paid quarterly, on the public debt during the same period and to the 1st of January, 1830, will be as follows:

On the 1st of July,	1826	$2,045,863 64
October,	1826	959,358 85
January,	1827	917,499 85
April,	1827	875,012 35
July,	1827	831,887 35
October,	1827	788,115 85
January,	1828	743,687 35
April,	1828	698,592 85
July,	1828	652,821 22
October,	1828	606,364 72
January,	1829	559,209 22
April,	1829	511,347 22
July,	1829	462,768 22
		10,652,528 69
October,	1829	440,070 23
January,	1830	440,070 23
Total		11,532,669 15

The balances in the Treasury at the same periods will be as follows:

On the 1st of July,	1826	$2,000,000 06
October,	1826	2,000,041 21
January,	1827	2,000,041 36
April,	1827	2,000,029 01
July,	1827	2,000,041 66
October,	1827	2,000,026 65
January,	1828	2,000,039 30
April,	1828	2,000,003 55
July,	1828	2,000,082 33
October,	1828	2,000,018 61
January,	1829	2,000,009 39
April,	1829	2,000,052 17
July,	1829	3,774,093 85
October,	1829	7,084,023 62
January,	1830	10,393,943 39

From these statements it results—

That, by adopting either of the modes suggested, all the *six per cents* may be reimbursed before and in the year 1829.

And that, by adopting the mode pursued in number *one* or in number *two*, they may be reimbursed earlier than by embracing the proposition of a new loan or exchange; which, therefore, could be recommended only by an increased saving to the Government.

But from these statements it also results—

That, by adopting the scheme of a loan or exchange—the course illustrated in the statement No. 2—the gain over the course pursued in No. 1 will be $342,576 12.

That, by adopting the mode of partial payments, or the quarterly application of the Sinking Fund and surplus means to the debt—the course illustrated in No. 3—the gain will be as follows:

Over the course pursued in No. 1	$824,540 82
And over that pursued in No. 2	481,934 69

It will be perceived that these results are reached by deducting the balances of unexpended appropriations from the means of the Treasury, and also leaving in the Treasury at the end of each year the sum of $2,000,000, required by the act of March 3, 1817.

The illustrations in statement No. 2 proceed also upon the supposition that a loan or exchange may be effected at a rate of interest not exceeding five per centum; of which, as has been already remarked, there is little probability.

The particular object of the foregoing statements and calculations being to show the operation of various modes of paying off the six per cents becoming reimbursable in 1826, 1827, and 1828, in those years and 1829, no notice has been taken of other portions of the public debt which may be redeemed during the period embraced by those calculations.

It will be perceived, however, that there are balances which may be so applied, and that there are portions of the debt redeemable at that period, viz:

The five per cents subscribed to the Bank of the United States may be paid of in any portions that may be convenient to the Treasury, amounting to	$7,000,000 00
And the exchanged four and a half per cents of 1825:	
Redeemable on 1st January, 1829	792,569 44
Redeemable on 1st January, 1830	792,569 44
Making together	8,585,138 88

If the scheme of partial or quarter payments—the course pursued in statement No. 3—be adopted, $5,524,000 of this amount may be redeemed on *the 1st of October*, 1829, *and the residue on the 1st of January*, 1830.

If the plan of a loan or exchange—the course pursued in statement No. 2—be adopted, the first sum, viz: the $7,000,000, and the second sum, viz: $792,569 44, may be paid off on the 1st of July, 1829; leaving the last sum, viz: $792,569 44, to be paid off on the 1st of April, 1830.

If the course pursued in statement No. 1 be adopted, $4,792,569 44 may be paid off on the 1st of October, 1829, and $3,000,000 on the 1st of January, 1830; leaving also $792,569 44 to be paid off on the 1st of April, 1830.

Hence it will be seen that, by applying the surplus means to the redemption of these stocks, the gain to be derived from pursuing each course will be varied, and, instead of the results presented above, the total gain will be—

Of No. 2 over No. 1	$438,997 53
Of No. 3 over No. 1	806,095 82
And of No. 3 over No. 2	367,098 29

But these calculations are founded upon the amount of the annual receipts and expenditures, as estimated in the report of the Secretary of the Treasury, and on the supposition that the annual appropriation of $500,000 for the gradual increase of the Navy will be continued during the years 1827, 1828, and 1829. If these receipts should be more or less; or if the sum for the gradual increase of the Navy be withheld after the term at present limited by law, which the committee do not contemplate; or if Congress should think proper to authorize extraordinary appropriations towards internal improvements or other objects, the results before presented will be proportionably varied. It will, therefore, depend upon the wisdom of Congress to realize or disappoint these results, according to their views of the expediency of redeeming the whole debt, presented in this report on the 1st of January, 1830, of promoting objects of internal improvement, and providing for the exigencies of the nation.

Further appropriations during the session of Congress must be necessarily anticipated, and if kept within a reasonable limit will not materially vary the foregoing results.

It is believed that the receipts from the impost and sale of public lands will exceed the estimate of the Secretary of the Treasury from one million to one million and a half annually, and that an excess of appropriation to that amount in each year would not disappoint the anticipation in this report.

Should this be erroneous, and it be deemed expedient to redeem the whole amount of debt in this report, including the subscription to the Bank of the United States, on the 1st of January, 1830, and to postpone the application of the national means to objects of internal improvement until that period, Congress may safely add to the standing expenditure one million of dollars in each session, and still accomplish that object.

Supposing, then, the receipts to be the same as estimated by the Secretary of the Treasury, and that there be added to the annual expenditure the sum of $1,000,000, and that $1,000,000 less be applied annually to the debt, all the six per cent. stocks, amounting to $38,857,439 24 may be redeemed previous to and on the 1st day of October, 1829; leaving a balance on the 1st of January, 1830, of $5,992,275 02 to be applied to the stock subscribed to the Bank of the United States.

If Congress should think proper to exceed the estimated expenditure two millions of dollars annually instead of one, which the committee suppose would be the largest justifiable excess, still the six per cent. stock may all be paid before and on the 1st day of October, 1829, though no part of the other debt can be paid on the 1st of January, 1830.

If the excess be annually $1,000,000, and the surplus means to be applied quarterly to the discharge of the debt, the ultimate gain would stand thus:

Number 2 will gain over number 1	$737,575 59
Number 3 will gain over number 1	1,162,425 53
and over number 2	424,849 94

All which is particularly explained and exemplified in the statement herewith submitted, annexed to this report, and marked B.

It will then be apparent that, by adopting the mode of partial payments of the six per cent. stocks, and applying the surplus quarterly, the debt will be more speedily reimbursed, and with an increased saving; will be more equally and beneficially distributed in different years, according to the convenience of the Government; the expenditure on account of interest will be lessened, and all possible accumulation of money in the Treasury effectually guarded against.

If such an operation for the redemption of the public debt be not expressly indicated by the words of the act of March 3, 1817, it is, in the opinion of the committee, clearly pointed out by the scope and policy of that law. It did not propose to wait to the end of a single year, or more years than one, for the whole of a loan to fall due, when it authorized and directed the application of the surplus *at any time*, after an adjournment of Congress, to the "purchase and redemption of the public debt." And the committee perceive no mode so well calculated to give activity to the spirit and provisions of that act as that of quarterly payments.

The operation, it is believed, will not be less beneficial to the stockholders than to the Government; for the more gradually the public debt be reduced, the less will be the influence upon the money market, and the facilities of a more favorable re-investment of the money. The payment of $16,000,000 of debt on a single day could not fail, by making money more plenty, to depress the rate of interest, and consequently increase the difficulties of a profitable re-investment; while gradual payments of three or even more millions in each quarter would not be materially felt.

Under circumstances, therefore, in which the Government is under no obligation to pay the public debt at any precise time, but is at liberty, and perhaps bound in duty, to discharge it with the greatest advantage to the state of the finances, without producing unnecessary inconvenience to the creditor, and giving due weight to the considerations already presented, the committee do not feel themselves authorized to recommend a loan or exchange. They recommend, on the contrary, that the finances of the nation should be judiciously cherished; the public expenditures regulated by a wise and liberal economy, and the surplus means gradually applied in each ensuing quarter of the year to the redemption of such portions of the debt to which they may be adequate.

The committee deem it unnecessary to recommend any particular mode of carrying this scheme into operation, preferring to leave it to be regulated by the convenience and capacity of the Treasury.

It might be accomplished, in relation to all the six per cents, except the $16,000,000 of 1813, by partial payments from time to time of each certificate, and upon the principle of distribution among the several Loan Offices; but as the terms of that loan require all the stock owned by any one individual at a given period to be paid, it would perhaps be best, for the sake of uniformity, to adopt some mode applicable alike to all the debt. In this way, the owners whose stock could be paid at the end of any one ensuing quarter might be designated by lottery, to be drawn at the Treasury on the last day of a preceding quarter, and notice given accordingly for three months of such intended payment on the day therein to be named.

The conclusion which the committee have reached in this report makes it unnecessary for them to consider in detail the expediency of the further recommendation in the report of the Secretary of the

Treasury, to place stockholders who exchanged, under the law of the last session, upon an equality with the terms of a new loan.

These stockholders have voluntarily made their contract with the Government for the equivalent prescribed by the law in postponing the redemption of that stock; this equivalent is rather increased by the scheme of redemption of the six per cents now proposed by the committee, and no reason is perceived for recommending an alteration in their condition. No other could be made, it is presumed, than to reinstate the stock to one bearing an interest of six per cent., which might subject it to an earlier reimbursement; and as it is fairly to be inferred that the exchange was not made without satisfactory evidence with the individual creditor that it was his interest to make it, and without reference to the views or circumstances of others, or the extent to which it might prevail, it is believed there would be no propriety in annulling the arrangement.

All which is respectfully submitted.

A.—*Memorandum of stocks of the United States which have been reimbursed by partial payments, viz:*

Exchanged and converted 6 per cent. stock created per act of February 11, 1807; amount.	$7,853,114 20
Of these stocks there was reimbursed in 1809, by drawing lots for sundry numbers of certificates until they amounted to	2,242,218 24
In 1810 by the same mode	3,751,125 26
In 1811 by the same mode	1,294,452 29
In 1812 by the same mode	565,318 41
	7,853,114 20

After the drawings were completed, the numbers to be reimbursed at each period were advertised for six months previously to their being paid off. It is to be observed, however, that in addition to the progressive numbers which were given to the certificates at each Loan Office, beginning with number one, there was a set of permanent numbers assigned to each office; that each certificate had one of these numbers; that the Agents and Commissioners of Loans were directed to make a return of the permanent numbers issued by them, respectively, to the Treasury; and that the amount of each permanent number so returned was never changed, (the subdivisions by assignments having the same permanent number,) so that when the Treasury decided upon reimbursing a part of the said stock, and having in its possession the permanent number and amount of each certificate originally issued, just so many were drawn as it was deemed expedient at one time to pay off.

The Louisiana stock was reimbursed by instalments agreeably to the terms of the convention and law, one half in 1818, one fourth in 1819, and the residue in 1820, without calling in the certificates till the last payment; but upon the presentation of a certificate for assignment, after the first or second instalments were paid, a new certificate was made out in the name of the assignee for the residue; to those acquainted with the transactions relative to the payments on the certificates of the Louisiana debt, it would be apparent that those which were dated prior to the day which had been fixed for the payment of the instalments, and which remained outstanding subsequently to those payments, would be *less in value* by one-half or three-fourths of the sum expressed in the said certificates.

NOTE.—By the act of February 11, 1807, *at least six months' public notice* of the intended reimbursement was expressly required, but the several acts of Congress authorizing the present six per cents require only "*reasonable notice.*"

B.

Supposing the sum which may be applied annually to the public debt to be one million of dollars less in each year than the sum assumed in the former statements, the result will be as follows:

1. According to the mode exhibited in statement No. 1, the six per cents will be reimbursed thus:

On the 1st October, 1826, 6 per cents of 1813 (7½-million loan)	$5,035,599 16
1st October, 1827, 6 per cents of 1813 (16-million loan)	11,235,198 08
1st January, 1829, 6 per cents of 1814	13,096,542 90
1st January, 1830, 6 per cents of 1815	9,490,099 10

The interest paid on the debt will be—

On the 1st April, 1826	$1,022,931 82	On the 1st April, 1828	$778,869 87
1st July	1,022,931 82	1st July	778,869 87
1st October	1,022,931 82	1st October	778,869 87
1st January, 1827	947,397 84	1st January, 1829	778,869 87
1st April	947,397 84	1st April	582,421 72
1st July	947,397 84	1st July	582,421 72
1st October	947,397 84	1st October	582,421 72
1st January, 1828	778,869 87	1st January, 1830	582,421 72
		Total	13,082,423 05

And the balances in the Treasury will be—

On the 1st April, 1826	$3,261,129 96	On the 1st April, 1828	$7,597,137 98
1st July	5,738,198 14	1st July	10,318,268 11
1st October	3,179,667 16	1st October	13,039,398 24
1st January, 1827	5,732,269 32	1st January, 1829	2,663,985 47
1st April	8,284,871 48	1st April	5,581,563 75
1st July	10,837,473 64	1st July	8,499,142 03
1st October	2,154,877 72	1st October	11,416,720 31
1st January, 1828	4,876,007 85	1st January, 1830	4,844,199 49

2. According to the mode exhibited in statement No. 2, the six per cents will be reimbursed thus:

On the 1st July,	1826, 6 per cents of 1813 (16-million loan)	$11,235,198 08
1st January,	1827, 6 per cents of 1813 (7½-million loan)	5,035,599 16
1st October,	1827, 6 per cents of 1814	13,096,542 90
1st July,	1828, 6 per cents of 1815	9,490,099 10

And, as being most advantageous, the loans proposed by the Secretary, redeemable in 1829 and 1830, to be made as follows: the $9,000,000, for 1826, on the 1st July, 1826; and the $6,000,000, for 1827, on the 1st October, 1827.

The interest paid on the debt will be—

On the 1st April, 1826	$1,022,931 82	On the 1st April, 1828	$769,921 72
1st July	1,022,931 82	1st July	769,921 72
1st October	966,903 85	1st October	627,527 23
1st January, 1827	966,903 85	1st January, 1829	627,570 23
1st April	891,369 86	1st April	533,820 23
1st July	891,369 86	1st July	533,820 23
1st October	891,369 86	1st October	533,820 23
1st January, 1828	769,921 72	1st January, 1830	533,820 23
		Total	12,353,947 46

And the balances in the Treasury will be—

On the 1st April, 1826	$3,261,129 96	On the 1st April, 1828	$9,723,097 28
1st July	5,738,198 14	1st July	12,453,175 56
1st October	6,036,096 21	1st October	5,835,506 23
1st January, 1827	8,569,192 36	1st January, 1829	8,707,936 00
1st April	6,142,223 34	1st April	4,174,115 77
1st July	8,750,853 48	1st July	7,140,295 54
1st October	11,359,483 62	1st October	10,106,475 31
1st January, 1828	6,993,019 00	1st January, 1830	5,572,655 08

3. According to the mode exhibited in statement No. 3, the six per cents will be reimbursed thus:

On the 1st July, 1826, of the six per cents of 1813 (16-million loan)	$3,738,198 08	
1st October ... do ... do ... do	2,533,100 00	
1st January, 1827 ... do ... do ... do	2,571,100 00	
1st April ... do ... do ... do	2,392,800 00	
		$11,235,198 08
1st July ... do ... do ... (7½-million loan)	2,862,500 00	
1st October ... do ... do ... do	2,173,099 16	
		5,035,599 16
1st January, 1828, of the six per cents of 1814	3,236,642 90	
1st April ... do ... do	2,769,600 00	
1st July ... do ... do	2,811,300 00	
1st October ... do ... do	2,853,300 00	
1st January, 1829 ... do ... do	1,425,700 00	
		13,096,542 90
1st January, 1829, of the six per cents of 1815	1,470,500 00	
1st April ... do ... do	2,939,700 00	
1st July ... do ... do	2,983,700 00	
1st October ... do ... do	2,096,199 10	
		9,490,099 10

The interest paid on the debt will be—

On the 1st April, 1826	$1,022,931 82	On the 1st April, 1828	$730,320 22
1st July	1,022,931 82	1st July	688,776 22
1st October	966,858 85	1st October	646,606 72
1st January, 1827	928,862 35	1st January, 1829	603,807 22
1st April	890,295 85	1st April	560,364 22
1st July	854,403 85	1st July	516,268 72
1st October	811,466 35	1st October	471,513 22
1st January, 1828	778,869 86	1st January, 1830	440,070 23
		Total	11,934,347 52

And the balances in the Treasury will be—

On the 1st April, 1826	$3,261,129 96	On the 1st April, 1828	$2,000,080 67
1st July	2,000,000 06	1st July	2,000,004 45
1st October	2,000,041 21	1st October	2,000,097 73
1st January, 1827	2,000,078 86	1st January, 1829	2,000,090 51
1st April	2,216,983 01	1st April	2,000,026 29
1st July	2,000,079 16	1st July	2,000,057 57
1st October	2,515,513 65	1st October	2,932,245 25
1st January, 1828	2,000,000 89	1st January, 1830	5,992,275 02

19TH CONGRESS.] No. 740. [1ST SESSION.

SINKING FUND FOR THE PAYMENT OF THE PUBLIC DEBT.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES FEBRUARY 8, 1826.

The Commissioners of the Sinking Fund respectfully report to Congress:

That the measures which have been authorized by the Board subsequent to the last report of February 5, 1825, as far as the same have been completed, are fully detailed in the report of the Secretary of the Treasury to this Board, dated the 4th day of the present month, and in the statements therein referred to, which are herewith transmitted, and prayed to be received as part of this report.

J. C. CALHOUN,
Vice President.
J. MARSHALL,
Chief Justice of the U. S.
RICHARD RUSH,
Secretary of the Treasury.
WM. WIRT,
Attorney General of the U. S.

WASHINGTON, *February* 6, 1826.

TREASURY DEPARTMENT, *February* 4, 1826.

The Secretary of the Treasury respectfully reports to the Commissioners of the Sinking Fund:

That the sums disbursed from the Treasury during the year 1824, on account of the principal and interest of the public debt, amounted, as per the last annual report, to..... $16,568,393 76

And have been accounted for in the following manner, viz:

There was applied for the payment of a sum short provided, on account of the public debt, prior to the 1st of January, 1824, as per statement B, annexed to the last annual report,		115,407 50
And there was applied, during the year 1824, towards the payment of the principal and interest of the public debt, as ascertained by accounts rendered to this Department, as per annexed statement A, the sum of	$16,541,382 04	
Viz:		
In the reimbursement of the deferred stock.....	353,844 30	
In the redemption of the seven per cent. stock.....	8,598,309 35	
In the redemption of the exchanged six per cent. stock.....	2,612,435 69	
In the reimbursement of the Mississippi stock.....	7,242 34	
	11,571,831 68	
The interest which accrued for the year 1824 amounted to	4,920,248 17	
And the premium on seven per cent. stock purchased to	49,302 19	
	16,541,382 04	
Of this sum there was short provided, consisting of unclaimed dividends not applied for by the proprietors, as per annexed statement B.....	88,395 78	
		16,452,986 26
		16,568,393 76

That during the year 1825, the following disbursements were made by the Treasury on account of the principal and interest of the public debt:

On account of the interest of the debt	$4,373,277 40
On account of the redemption of the Treasury note stock.....	1,479,374 82
On account of the redemption of the seven per cent. stock.....	2,125 60
On account of the redemption of the exchanged six per cent. stock	56,539 30
On account of the redemption of the six per cent. stock of 1812.....	6,187,006 84
On account of the reimbursement of the Mississippi stock	1,524 02
On account of the reimbursement of Treasury notes	2,001 49
On account of certain parts of the domestic debt.....	15 31
Making together, as appears by statement C, the sum of.....	12,101,864 78

Which disbursements were made from the appropriation of $10,000,000 for the year 1825, and from the unexpended balance of the appropriations for previous years, and will be accounted for in the next annual report, in conformity to the accounts which shall then have been rendered to this Department. In the meantime, the manner in which the said sum has been applied is estimated as follows:

There is estimated to have been applied to the deficiency at the end of the year 1824, as per statement B.....		$88,395 78
In the reimbursement of the principal of the public debt, as per statement E.....		7,728,575 70
And on account of the interest on the debt, viz:		
The interest for 1825, including $11 68 paid in that year for premium on seven per cent. stock purchased in 1824, is estimated at	$4,381,746 96	
Of this sum there is estimated to have been short provided, as per estimate F.....	96,853 66	
		4,284,893 30
		12,101,864 78

A statement G is annexed, which exhibits the state of the annual appropriation on account of the debt on the 1st of January, 1826, and a statement, marked H, of the funded debt on the same day.

All which is respectfully submitted.

RICHARD RUSH.

A.

Statement of the application, during the year 1824, *of the funds provided for the payment of the principal and interest of the public debt.*

I. PAYMENTS ON ACCOUNT OF THE PRINCIPAL OF THE PUBLIC DEBT.

1. Reimbursement of the deferred stock	$353,844 30	
2. Redemption of the seven per cent. stock	8,598,309 35	
3. Redemption of the exchanged six per cent. stock	2,612,435 69	
4. Reimbursement of Mississippi stock	7,242 54	
		$11,571,831 68

II. PAYMENTS ON ACCOUNT OF THE INTEREST AND FOR PREMIUM OF STOCK PURCHASED.

1. The interest for the year 1824, as per accounts settled at the Treasury, amounted to	4,920,248 17	
2. Premium of the purchase of seven per cent. stock under the act of January 22, 1824	49,302 19	
		4,969,550 36
		16,541,382 04

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, February* 1, 1826.

B.

Statement of the provision made before January 1, 1825, *for the payment of the principal and interest of the public debt.*

The demands to be satisfied on the 1st of January, 1825, were as follows:

1. Dividends payable by the Commissioners of Loans, including dividends due on that day, and exclusive of dividends no longer demandable at their offices	$1,252,498 06	
2. Unclaimed dividends from the Loan Offices, payable at the Treasury, beyond the amount advanced for their payment	204,968 63	
3. Balance due the late agents in London, per Treasury settlement, No. 43,824	1,474 44	
		$1,458,941 13

The funds provided to satisfy these demands were as follows:

1. Cash in the hands of Commissioners of Loans, applicable to dividends	$1,256,618 39	
2. Cash advanced for Treasury dividends over the amount payable	9,989 22	
3. Cash paid for bills of exchange on account of the debt, which were protested for non-payment and not yet repaid, as per note A to statement B, which accompanied the report of the Commissioners of the Sinking Fund of the 7th of February, 1822	103,937 74	
		1,370,545 35
Short provided		88,395 78

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, February* 1, 1826.

C.

List of warrants drawn according to law, during the year 1825, *on the Treasurer of the United States, on account of interest on the funded debt of the United States.*

Date.	No.	In whose favor.	Amount.
1825.			
January 1	5685	Branch Bank, Boston	$231 77
12	5748	....do....Fayetteville	85 23
March 23	6009	Bank of the United States	5,127 53
10		Branch Bank, Washington	9,726 72
11		T. T. Tucker	11,618 75
12		....do....	1,800 99
24	18	Bank of the United States	587,932 45
19		Branch Bank, Baltimore	46,482 84
20		....do....Portsmouth	2,709 89
21		....do....Hartford	1,800 61
22		Trenton Banking Company	2,068 32
25	24	Bank of the United States	28,687 50
25		Branch Bank, Charleston	36,210 55
26		....do....Richmond	4,267 79
27		....do....Providence	4,913 88
31	36	....do....Boston	153,759 36
April 6	6152	....do....New York	212,399 31
53		....do....Boston	7 50
54		....do....Fayetteville	117 18
60		....do....Richmond	75 00
June 22	6373	....do.... Portsmouth	2,397 01
74		Bank of the United States	637,132 64
75		Branch Bank, Baltimore	45,342 99
23	78	Bank of the United States	5,085 70
79		Branch Bank, Washington	7,265 89
80		T. T. Tucker	11,576 52
81		....do....	1,800 99
24	85	Branch Bank, Hartford	1,715 01
86		....do....Charleston	33,340 86
25	8388	....do....Providence	5,015 80
89		Trenton Banking Company	1,762 77
90		Branch Bank, Boston	147,838 89
27	92	....do....Richmond	4,767 60
30	6402	Branch Farmers' Bank, Delaware	8 78
July 1	93	Branch Bank, New York	215,150 78
14	6552	....do....Fayetteville	117 18
Septemb'r 21	6710	Bank of the United States	5,085 70
11		Branch Bank, Washington	9,129 67
12		T. T. Tucker	11,761 77
13		....do....	1,615 74
24	20	Branch Bank, Portsmouth	2,354 86
21		....do....Boston	149,528 82
22		....do....Providence	5,008 57
23		....do....Hartford	1,668 37
24		Trenton Banking Company	2,757 84
25		Bank of the United States	631,425 97
26		Branch Bank, Baltimore	45,213 41
27		....do....Charleston	34,055 00
26	28	....do....Richmond	4,568 00
29		....do....New York	213,391 75
27	33	Branch Farmers' Bank, Delaware	15 87
December 22	7028	Branch Bank, Hartford	1,663 58
29		Trenton Banking Company	2,677 94
30		Bank of the United States	576,567 02
31		Branch Bank, Baltimore	40,520 44
23	33	Thomas T. Tucker	12,264 27
34		....do....	1,615 74
7035		Bank of the United States	5,085 70
36		Branch Bank, Washington	6,890 03
37		....do....Portsmouth	2,266 20
38		....do....Charleston	30,434 82
26	47	....do....New York	202,144 04
28	49	....do....Providence	4,700 00
29	53	....do....Boston	134,823 70
31	58	....do....Richmond	3,700 00
			4,373,277 40
		Redemption of Treasury note 6 *per cent. stock.*	
March 24	6018	Bank of the United States	635,860 67
19		Branch Bank, Baltimore	46,346 11
20		....do....Portsmouth	20,387 46
21		....do....Hartford	2,400 00
22		Trenton Banking Company	4,719 43
25	25	Branch Bank, Charleston	24,879 96

C—Continued.

Date.	No.	In whose favor.	Amount.
1825.			
March 25	26	Branch Bank, Richmond	$8,665 71
	27	....do....Providence	12,468 30
26	29	....do....Washington	25,499 55
31	36	....do....Boston	359,000 62
April 6	6152	....do....New York	338,579 48
	53	....do....Boston	500 00
August 5	6607	....do....Fayetteville	67 53
		Redemption of 7 per cent. stock.	1,479,374 82
January 12	5748	Branch Bank, Fayetteville	32 52
19	63	....do....New York	250 00
February 2	99	....do....Richmond	1,842 19
May 3	6243	....do....Hartford	89
		Redemption of exchanged 6 per cent. stock.	2,125 60
January 1	5685	Branch Bank, Boston	15,451 32
12	5753	....do....New York	30,000 00
February 2	99	....do....Richmond	6,087 98
April 8	6160	....do....do	5,000 00
		Reimbursement of Mississippi stock.	56,539 30
May 2	6239	Richard Smith	499 02
Septemb'r 10	6692	....do	1,025 00
		Reimbursement of Treasury notes.	1,524 02
June 10	6355	Branch Bank, Washington	493 29
December 26	7046	Richard Smith	1,508 20
		Redemption of 6 per cent. stock of 1812.	2,001 49
Septemb'r 23	6716	Branch Bank, Washington	258,825 94
24	20	....do....Portsmouth	8,500 00
	21	....do....Boston	1,147,728 68
	22	....do....Providence	18,807 04
	23	....do....Hartford	4,981 83
	24	Trenton Banking Company	81,147 52
	25	Bank of the United States	2,735,245 69
	26	Branch Bank Baltimore	308,696 39
	27	....do....Charleston	214,245 31
26	28	....do....Richmond	55,020 40
29	29	....do....New York	1,353,808 04
		Paying certain parts of domestic debt.	6,187,006 84
November 23	6953	J. Hoffman	15 31

RECAPITULATION.

Interest on the funded debt of the United States	$4,373,277 40
Redemption of Treasury note 6 per cent. stock	1,479,374 82
Redemption of 7 per cent. stock	2,125 60
Redemption of exchanged 6 per cent. stock	56,539 30
Reimbursement of Mississippi stock	1,524 02
Reimbursement of Treasury notes	2,001 49
Redemption of 6 per cent. stock of 1812	6,187,006 84
Paying certain parts of domestic debt	15 31
	12,101,864 78

TREASURY DEPARTMENT, *Register's Office, February* 1, 1826. JOSEPH NOURSE, *Register.*

D.

Repayments into the Treasury during the year 1825 *in relation to the public debt.*

No. of warrant.	Date.	On whom drawn.	For what purpose.	Amount.
4312	June 30, 1825.....	Isaac Laurence, President of the Branch Bank, New York, Acting Commissioner of Loans.	Interest received by Wagstaff on $4,000 of six per cent. stock of 1812.	$2,820

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, February* 1, 1826.

E.

Estimate of the application, in 1825, *of the funds provided for the payment of the principal and interest of the public debt falling due in that year.*

I. ON ACCOUNT OF THE PRINCIPAL.

1. Redemption of the Treasury note 6 per cent. stock	$1,479,374 82
2. Redemption of the 7 per cent. stock	2,113 92
3. Redemption of exchanged 6 per cent. stock of 1812	56,539 30
4. Redemption of the 6 per cent. stock of 1812	6,187,006 84
5. Reimbursement of Mississippi stock	1,524 02
6. Reimbursement of Treasury notes	2,001 49
7. Paying certain parts of the domestic debt	15 31
	7,728,575 70

II. ON ACCOUNT OF THE INTEREST AND PREMIUM.

1. The interest which accrued during the year 1825 is estimated at	$4,381,735 28	
2. Premium paid on the purchase of 7 per cent. stock	11 68	
		4,381,746 96
Total		12,110,322 66

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, February* 1, 1826.

F.

Estimate of the funds provided before the 1*st of January,* 1826, *for the payment of the principal and interest of the public debt which fell due before that day.*

Amount short provided on the 1st of January, 1825, per the foregoing statement B	$88,395 78
Application, per estimate E	12,110,322 66
	12,198,718 44
Amount of warrants which were issued during the year 1825, on account of the principal and interest of the public debt, as per statement C, is	12,101,864 78
Short provided on account of unclaimed dividends	96,853 66

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, February* 1, 1826.

G.

Statement of the annual appropriation of ten millions of dollars, by the second section of the act to provide for the redemption of the public debt, passed on the 3*d of March,* 1817.

Application in 1817	$10,000,000 00	Appropriation for 1817	$10,000,000
Application in 1817, in anticipation of the appropriation for 1818	2,830,108 52	1818	10,000,000
Application in 1818	7,169,891 48	1819	10,000,000
1819	7,703,821 87	1820	10,000,000
1820	8,628,514 28	1821	10,000,000
1821	8,367,093 62	1822	10,000,000
1822	7,849,159 67	1823	10,000,000
1823	5,529,805 86	1824	10,000,000
1824	16,568,393 76	1825	10,000,000
1825, per accompanying report	$12,101,864 78		
Deduct repayment	2,820 00		
	12,099,044 78		
Balance unapplied January 1, 1826	3,254,166 16		
	90,000,000 00		90,000,000

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, February* 1, 1826.

H.

Statement of the funded debt of the United States on the 1st of January, 1826.

Residue of deferred stock reimbursed		$357,544 91
Seven per cent. stock reimbursed in 1824 was, in statement G, which accompanied the last report of the Commissioners, short estimated		1,000 00
Amount of principal of the funded debt reimbursed in 1825, per foregoing estimate E, viz:		
Treasury note six per cent. stock	$1,479,374 82	
Seven per cent. stock	2,113 92	
Exchanged six per cent. stock	56,539 30	
Six per cent. stock of 1812	6,187,006 84	
		7,725,034 88
Amount of the funded debt January 1, 1826		80,985,537 72
		89,069,117 51
Amount of funded debt on the 1st of January, 1825, per statement G, which accompanied the report of the Commissioners of the Sinking Fund of the 5th February, 1825		$86,468,268 51
Second moiety of the loan of 26th May, 1824		2,500,000 00
Treasury note stock credited in 1825		5,743 73
Six per cent. stock of 1814, to be reported on		95,105 27
		89,069,117 51

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, February* 1, 1826.

19TH CONGRESS.] No. 741. [1ST SESSION.

EXTENSION OF TIME FOR BENEFIT OF DRAWBACK OF DUTIES ON EXPORTS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES FEBRUARY 15, 1826.

TREASURY DEPARTMENT, *February* 14, 1826.

SIR: I have the honor to enclose herewith a report upon the subject of enlarging the time within which merchandise may be exported with benefit of drawback from one to two years; prepared in obedience to a resolution of the House of Representatives, passed on the 2d of March, 1825.

I have the honor to remain, with the highest respect, your obedient servant,

RICHARD RUSH.

Hon. SPEAKER *of the House of Representatives of the United States.*

REPORT.

In obedience to the order of the House of Representatives, the Secretary of the Treasury has had under consideration the resolution of the House, adopted at the second session of the eighteenth Congress, March 2, 1825, directing him to report at the present session of Congress "whether any, and if any, what, effect would be produced upon the revenue and commerce and navigation of the United States by extending the time within which merchandise may be exported with the benefit of debenture from one to two years, and what amount of duties ought to be retained to repay the disbursements of the Treasury upon this branch of trade; and also whether any additional Government storehouses will be necessary if the system of deposit now applicable to wines, teas, and distilled spirits should be extended to merchandise of every description;" and has given to the same every attention that the recent period at which it came to his hands would allow.

Before the duties of the Department had devolved upon him a circular letter was addressed to the Collectors of the ports requesting such information as they might possess on the subject of the above resolution, with their opinion and views of the effect which the adoption of the measure to which it points would be likely to produce. It was not until a day immediately preceding the session of Congress that some of the answers to this circular arrived, and others are still to be received; nor does the Secretary find himself able to command during the session those opportunities of investigating fully the whole subject embraced by the resolution which, at seasons when the calls upon his official time were less constant and pressing, might have been open to him. Nevertheless, he does not feel at liberty to delay the report any longer, though conscious that it will be offered in a shape less satisfactory than, under other circumstances, he might have been permitted to hope. Without more apology he will proceed to state the conclusions to which he has arrived under the several heads of the resolution; and,

I. *As to the effect of the measure contemplated upon the public revenue.*

It is not believed that the measure would produce any unfavorable operation upon the public revenue. The standard of revenue would still be consumption. It is the capacity of the country to purchase and use dutiable merchandise brought into it from foreign countries that will give the true standard of the impost revenue. The amount of consumption depending upon the wants of the country and its ability to buy, and the latter being always more or less affected by price, it is scarcely to be imagined that increased importations could ever have a tendency to diminish consumption. It might rather be supposed that the tendency would lie the other way, though in this instance no such effect ought to be anticipated from the proposed measure, since the new door that would be opened to exportation would be commensurate with the increased importations. But, although increased consumption is neither the object nor ought to be looked to as an immediate effect of the measure, it might, to a certain extent, follow as an incidental and ultimate effect from the augmented amount and variety of imports that would be accumulated in the country. This would sometimes, it may be presumed, afford facilities and inducements to larger purchases of foreign articles than would otherwise be made, and at prices suited both to the buyer and the seller. Nor is there reason to think that any increase of danger to the interests of the home manufacturer would be the result, so far as the projected measure is concerned, but the contrary. For at present, when from any causes a larger supply of foreign articles is brought into the country than its wants for the year demand, which from the nature of trade will occasionally take place in this as in all importing countries, the excess is thrown upon the market at irregular and reduced prices. Hence, an increased consumption is forced upon the country, whilst the importer and the home manufacturer become alike the sufferers. But, by the measure proposed, the enlarged period of exportation would serve to carry off this excess, to give it a new vent, to multiply the channels through which, instead of injury to the country, a profitable commerce at a distance might open to its merchants, and wealth be brought back to its lap. If it be said that, by the forced consumption alluded to, the revenue nevertheless gains, since the duties must be paid upon all foreign articles thrown, through whatever causes or in whatever disproportionate quantities, upon the country, the answer obviously is, that the revenue of a country never can be usefully or permanently benefitted by what produces extensive loss and ruin to individuals. Such a principle would be wholly unsound, and cannot be admitted in any wise system of policy or finance. All operations of purchase and sale must rest upon a foundation of permanent advantage to both buyer and seller, or the trade of the country in which they take place cannot ultimately prosper.

The conclusion that seems to follow from the foregoing considerations is, that the impost revenue would not, at all events, be injuriously affected by the measure in question. Some temporary inconvenience might be expected to flow from it at first in the further uncertainties that would be thrown over the annual anticipations of the amount of revenue from this source; but it is not conceived that this would constitute any serious objection.

The amount of debenture bonds issued within the year on exportations under the present system can never be precisely foreknown, and an estimate at the commencement of the year of their prospective or future amount can be formed only by taking into view their amount on the importations of one or more years that are passed. The same rule of calculation would soon come to be applicable under a change of system that enlarged the time of exportation to two years, and with the same approaches to certainty in the result. The remote future would be brought by the revolution of a few years to within the range of a vision as distinct as that which now applies to the nearer future.

II. *The effect of the measure upon the commerce and navigation of the United States.*

It is believed that the effect of the measure upon the commerce and navigation of the United States would be decidedly beneficial. That commerce flourishes in proportion as it is free is a principle that requires no demonstration. The experience of all nations gives attestation to its soundness, and whatever may have been the dissentient voices to it in other times, they appear no longer to be heard. The only restriction upon this principle is to be found in that which makes it secondary in practice to the safeguard of the internal industry of a country in those essential branches of labor and art for which its productions and its other capacities especially fit it, and without the establishment and success of which the full point of national wealth and independence never can be reached. In no nation distinguished by its riches and power, and invited by its resources into the pursuit of manufacturing industry, has the freedom of commerce ever been seen to commence until this species of industry was first, in point of fact, essentially secured. Beyond the limit of this cardinal policy, all nations, where the principles of commerce are understood, seem to be acquiescing more and more in the wisdom of casting off its shackles. Nations in which these essential branches of industry have not yet been successfully reared up are manifestly not upon an equal footing with those contemporaneous nations in which they are seen already to exist and flourish; as the fact of their complete establishment, whatever diversity of theory there may be as to the causes by which it was brought about, is a preponderating, overwhelming advantage, against which no unassisted exertions, however strenuous, no counter efforts of ingenuous or resolute industry, however they may be stamped in the abstract by an equipollent virtue, can hope to prevail. A true discrimination thence perceives that a nation in the first of these predicaments is in a situation to require adventitious aid to its home industry precisely at the moment that one in the second feels itself able to relax in this policy, or dispense with it altogether; whilst both profess equal homage to the abstract maxims that inculcate the benefits of a free trade in every species of manufacture, differing only in the point of time and relative maturity when they begin to act upon them—a difference, however, so decisive as to change all parallel in their respective situations into contrast.

A general reference to these principles is deemed to belong to a proper estimate of the branch of the resolution under consideration, as the belief that the measure contemplated by it will benefit the commerce and navigation of the United States is held in full conjunction with the belief that it will trench upon no interest within their own borders. It cannot, in fact, benefit these great branches of external industry without at the same time giving activity to all the operations of internal industry to those of the mechanic, the manufacturer, the laborer, the agriculturist. To ship building, this first of manufactures, the most extensive, the most useful, the most enriching of all others, and which, in the United States, through the co-operating influence of early legislative assistance, now flourishes in a manner to meet the competition of the world—divested of that assistance to this great manufacture, which links to itself so many other

profitable occupations in a country, the measure will have a natural tendency to impart a fresh spring. The nation has already derived advantages too manifold and signal from this magnificent branch of labor and art not to avail itself of every occasion that may give promise of enlarging the capacity and orbit of its action. Its connexion is too intimate with the national advancement and history, under views the most animating and the most imposing; with its riches, its commercial power, and prosperity, and, looking beyond objects merely commercial, with the foundations of its defence and the memorials of its glory, not to deserve every further aid which can be bestowed upon it. Not, however, such aid as it once required and received. It is that portion of our industry which may now safely be left to itself, with no other anxiety than to see it unrestrained by whatever may tend to confine within limits its full ability to an active, enterprising, and universal range. Fostered at the era of its infancy, it now sees itself at a point of vigor and strength adequate to self-support, and willing to rely upon its own intrinsic means for wider extension. It has, in short, emphatically placed the United States in the front rank of competition for the carrying trade of the world; and all that they now ask of other nations is, that navigation should be as exempt from regulation, as unfettered in all respects, as they themselves, by laws already in existence, have declared their policy and their wish that it should be; laws which only wait the assent of other commercial States to become, as far as the example of the United States can operate, universal throughout the commercial world. Here is the equal ground upon which we avow our readiness and our desire to meet other nations. Being, as regards it, at a point of maturity as far advanced as that on which they stand from the first moment that we reached it, we proclaimed to them our principles of reciprocity, of which our practice is the earnest.

Upon the advantages of the carrying trade it is not necessary to dwell. If, by this trade alone, some nations have been raised to a high pitch of prosperity, those nations whose circumstances open to them at the same time other great avenues of public wealth—who, to a capacity to succeed as carriers upon the ocean, superadd the resources of an abundant agriculture and the means of extensive manufactures—may entertain justifiable expectations of ascending to a far higher and more lasting pitch of commercial pre-eminence and distinction. Nations that have all these sources of advancement and exaltation in prospect to them do not make the most of their condition if they fail to take advantage of all. Already the United States employ an immense tonnage in the exportation of their own productions, and in bringing back to their own ports the productions of other countries. A very large portion of their tonnage is also engaged in exporting from the United States the commodities of other countries previously imported, and in transporting from country to country foreign articles not previously brought here, which sufficiently attest to what extent their merchant ships continue to perform the part of carriers whilst peace reigns in almost every sea. In how much greater a degree they were thus employed during the prevalence of wars in Europe; how their ships, though subjected to so severe a measure of belligerent rapine and cupidity; how the sailors who navigated them, though falling in like manner under the scourge of belligerent injustice and ferocity; how the wealth of individuals and of the nation continued, notwithstanding these obstacles and deductions, to multiply under the effects of this universal carrying trade, is well known. In part it arose from causes that were transitory, and in part from those that are inherent in this nation. The consideration of the latter gives new importance to the proposal before the House, by showing how its policy is coupled with the well authenticated characteristics of our mercantile marine—characteristics that constantly and earnestly deserve every further expansion and development. By adopting the proposal; by holding out fit inducements to the importation of greater quantities of foreign merchandise, as a consequence of allowing it to remain in the country under the privilege of a prolonged time for exportation, the presumption is well warranted that our merchant ships would soon be much more largely employed than they have ever yet been in times of peace in carrying to other nations those surplus imports brought into our own. It would give new wings to this branch of commerce, bearing it more extensively to every corner of the world. It would cause it to seek and to find markets hitherto untried, thus adding new trophies to our mercantile flag. If it be said that, although the *time* for exportation be prolonged, the *fact* of exportation would still be most likely to fall within the period now allowed by law, since the term of credit on the duty bond will generally determine the time of exportation—it being an object with the importer to obtain the amount of his drawback for the purpose of paying his duty bond—and since, also, his capital lies dead in the warehouse, subject to expenses and risks until exportation, the answer is, that the merchant ought to be left to his own option as to the time. He will be sure to fix upon the appropriate and judicious moment better than others can do it for him. The maxim of letting individuals alone has, in such case, its proper application. It has generally its proper application under systems that are flourishing and free; whilst to suppose its universal application, subject to no control, to no modification, amidst all the diversified and complicated interests of opulent and populous communities, would be to forget the great purposes for which government and laws are instituted, and especially in States that are the most flourishing and the most free. That some exportations of foreign merchandise which, by our laws as they now stand, are under the necessity of being made within the year to obtain the drawback, do, in point of fact, take place after the expiration of the year, and consequently lose the drawback, is certain; though to what precise amount is less accurately known, as the drawback is also lost by the packages being broken. If they take place to any amount after the year, it goes to show that the state of the markets abroad, or of all such as could fall within the compass of the exporter's advices, was not such as to justify an earlier exportation. This is motive enough to ask for an extension of the time, seeing that one year is too circumscribed a limit to answer all the calculations and vicissitudes of widely extended commercial operations. It will readily occur to any mind that exigencies may sometimes exist in trade when a merchant with foreign merchandise upon his hands may be wholly at a loss what destination to give it up to the last moment of the existing year, when, by retaining it for exportation even a few months longer, with the right of still drawing back the duty he may have paid upon it, unexpected and advantageous markets may burst upon him. It is evident that, as the time is enlarged, so will also be the horizon of his prospects and his capacity to improve them.

In all ages of the world commercial States that have flourished most conspicuously have been those which have most freely admitted the merchandise of other States to their ports, thence to be exported whithersoever the markets of the world may invite it. When this accumulation of foreign merchandise from all quarters in the ports of any one country is seen to concur with a multitude of wares under all the varieties of utility and beauty manufactured in that country, and the whole are laid open to exportation with the fewest restraints and at the least cost, then it is that we behold the true principle of commercial empire. A nation whose productive industry spreads itself over this wide surface; whose warehouses are filled with the products of nature and art from all other climes, and not less with those

of its own—the congregated assemblage waiting only the wants of mankind in every region for exportation to meet those wants—such a nation sees its commerce resting on foundations at once stable and splendid, realizing all that can be projected or achieved in commercial influence and sway. If the ships of such a nation be its own carriers, a numerous body of seamen and all the concomitants of naval strength follow in the train of its commerce. The riches of the world concentrate in such a nation, and its power ascends to a height that is proportionate to its riches. Not agriculture alone, not manufactures alone, not commerce alone, but the union of all, the copious treasures of all, make up its riches and power. Both are perpetually augmented by the industry that flourishes upon either element—by the streams that are drawn from either. Anticipations resting on the deduction of effects from their natural and visible causes justify the belief that the United States are destined to such a station amongst the nations of the globe—justify the belief that their foreign commerce will assume a range and mount up to a height commensurate with all the other great interests that will be tributary to it. The belief is rigorously justified by the consideration of the exhaustless resources of their territory—resources for the future supply of their own workshops and looms, as well as those of foreign nations; by their immense seacoast, the whole within favorable latitudes; by the number, position, and security of their ports, the general facility of access to them, and their exemption from vexatious regulations as against the ships that visit them; by an internal navigation, which, through the wonders of art already or soon to be achieved, has rendered the half of that portion of the continent which they occupy but as one great island; its side upon the ocean shadowed by the canvas of a richly freighted coasting trade, whilst all the currents of nature in its vast and majestic interior waters are stemmed by steam; by the maritime propensities of their inhabitants, so many of whom seem native to the sea, reaping from early time, and still reaping, their sole harvests from its depths; above all, by their free and popular form of government, the parent of industry and art, of an adventurous, intelligent, and persevering enterprise among the people, fitting them for all occupations because affording security and protection to all. The enlightened principles upon which the commercial code of the United States is founded, and to which it may be supposed they will continue to adhere, will serve to corroborate these anticipations—to give still more confidence to these their intrinsic prospects of an enlarged commercial dominion. Other nations have already, in part, taken example from these principles; and it will be the true interest of the United States, no less than their just pride, to give them in their home statutes and in their treaties and compacts with foreign Powers further extension as a return of reciprocity—real, not nominal reciprocity, shall await them. It is then that their warehouses and quays, their estuaries, their bays, their rivers, may be expected to display the mingled productions and wealth of every civilized region, all combining to swell the measure of their own prosperity; to enhance the value and example of their beneficent and liberal institutions, as well of commerce as of government, the primary fountain of it all. The commercial States of Italy of the middle ages are present to the memory in this connexion. It was to their ports, being the depots of foreign merchandise, the marts of all other nations, that these States owed their opulence and power; that Venice made Europe and the East subservient to her mercantile renown and grandeur. From the same cause it proceeded that Holland, not longer ago than the middle of the seventeenth century, saw her tonnage reach an amount transcending that of all Europe put together; whilst the overflow of her riches sought investment in loans to foreign Governments in an aggregate sum of more than five hundred millions of dollars. These are examples not unworthy to be recalled, because they are those of free States, and because there is nothing in the circumstances of the immediate times to deprive them of a proper applicability. The well understood principles of commerce are the same now as then, and it is but the more fit that the United States should look to these examples, since it is evident that other modern nations, desirous of pushing further the bounds of their commercial power and aggrandizement, are shaping their policy upon them in anticipation of like results. There is another light in which they become instructive. They serve to show how much remains to be done by the United States before they gain that pitch of commercial exaltation towards which they have so many motives and so many means for advancing. Their past commercial success, signal as it has been for the circle of time within which it has been confined, must be viewed but as a starting point in the career that is before them. It is yet below what has been effected by smaller States of far inferior resources.

The measure which the resolution projects recommends itself to the favorable consideration of the House by the peculiar *time* at which it comes forward. The moment is believed to have arrived when the United States are called upon by irresistible appeals to their highest commercial interests to give new and enlarged scope to all their commercial operations. The moment is believed to be at hand when it has become their highest commercial policy to secure to themselves, as far as just laws and exertions can give them opportunities of doing so, the means of supplying, to a greater extent than any or all other nations, the entire markets of the American hemisphere with every product for which their wants can possibly make a demand. This is so far from being too much to hope, that it is conceived that it must become the fact if the proper means be not pretermitted, or if, which is not to be supposed, other nations be not placed on a better footing in those markets. Has it been seen that States in Europe, and those small ones, have heretofore, by a wise direction of their policy, alternately been the commercial emporiums of Europe? And may not the United States, at this marked juncture in commercial affairs, form to themselves the expectation of becoming the great emporium of commerce for America? Shall their national seniority upon this great continent; shall their merchant ships of such ample number and unsurpassed excellence; shall their merchants, enlightened by a familiar acquaintance with the principles and the facts of commerce in every region; shall their mariners, trained to every sea, and little accustomed to give way in any field of emulation; shall the relative proximity of their ports to this whole scene of competition; shall all these go for nothing? It is not to be supposed, and will not be witnessed. It cannot be doubted but that the United States would have possessed decisive advantages over Europe in the competition of supply to the markets in question, if their own manufacturing industry were at this day flourishing at all points, and in high perfection. As this is not its present condition, or only to a limited extent, to which extent the truth of the assertion will be fully realized, it remains for them to engage in the work of supplying these markets with the manufactures of other nations with whatever advantages their policy may enable them to command, in the hope that the day will be hastening when their own manufactures will take the place of those of Europe in this external destination of them. Already they do so in cotton manufactures of an important description. Already they do so to some extent in these same manufactures, even in the distant markets of China: facts full of instructions and encouragement. Of the latter there is ample evidence, however, until lately, it might have been calculated to strike with surprise.

The measure under consideration would immediately open the way for disseminating foreign com-

modities from our ports to every quarter that might prove most attractive to it. It would enable the merchant of the United States to import and keep on hand a much larger stock than he can do at present. His stock would be distinguished by greater variety as well as greater amount. He would feel less trammelled in his orders to his foreign correspondent, and have less to apprehend from an overstock of goods arriving to his hands at a season of unfavorable markets at home. If it be said that the temptation to over-trade would be thrown before him, it must be answered, as before, that he will be the best guardian of his own interests. It is not improbable but that, for the first year or two after so large an augmentation of the right to export with benefit of drawback, over-trading would take place; but this new branch of trade, like all others, would soon find its level, and the evil its cure. By the privilege of keeping the foreign merchandise which he had imported for two years instead of one, the merchant could not fail to be better enabled to adapt his operations to the exigencies of commercial transactions. He would be better enabled to institute his inquiries and await their results before taking his steps; he would be better enabled to avoid depressed markets, and to take advantage of those that were rising; he would, in fine, be provided with double means, by the effect of double time, of adapting himself to all those circumstances, whether of a political, mercantile, or individual nature, that govern or influence the calculations and plans of men in trade. It is understood that the merchant of the United States, in all the principal towns, can obtain information of the state of the markets in South America, even those on the shores of the Pacific, at periods far earlier than the merchant of Europe; so that he may thus be able to undersell or anticipate the merchant of Europe in these markets, though carrying thither the wares of Europe. But to do this, besides the confidence he must feel in the cheapness and skill with which his vessel can be navigated, he must have every opportunity that can be afforded him towards making up assorted cargoes, that his adventure may always adapt itself, both in quantity and kind, to the precise existing state of the market to which he destines it. The larger and more diversified his stock of merchandise, and the longer he is privileged to keep it on hand, to the more advantage can he make this assortment; and it is an advantage from which the merchant of Europe, whilst his operations proceed only from Europe, is cut off. So sensible is Great Britain of the importance of these assorted cargoes for the markets of this continent, and so alive to the interests of her commercial, as for ages she has been to those of her manufacturing industry, that she has already extended to the ports of one or more of her West India islands the benefit of her warehousing system, in like manner as it exists in her ports in England. The evident avowed purpose of this measure is to meet the competition of the United States; and it gives additional weight to the argument for increasing the time within which foreign merchandise should be allowed to be exported under the right of drawback from their ports.

Though the well-founded hope of largely supplying the markets of all South America and of Mexico with foreign commodities be the primary, it is not the only motive to the expediency of altering our law in the manner proposed. On every part of continental America south of the United States we know that the old colonial system of restriction and monopoly is fallen and crushed. What this system was is well known to the United States, for they, too, in their time, had it. It was a system that struck down liberty; that manacled commerce; that regarded America as only intended to toil for the wealth and luxury of Europe; that chained down every description of industry throughout her vast borders not suited to the purposes of Europe; that set itself against the natural progress of civilization in this whole hemisphere, by a rigorous prohibition of all manufactures and the arts. Such was this system. On its ruins in South America, where it flourished with a force more aggravated and baleful, have arisen independent nations, vigorous from youth and from freedom. Its shackles are also fast dropping off, by the force of circumstances, from the fertile and rich islands that crowd the American seas. To be ready to take advantage of the complete independence of trade in all or any of these islands, when that day may arrive to them, either by the voluntary relaxations of the parent authority, or through any other causes, is then a further inducement to the alteration proposed. Nor do its recommendations end here. Leaving out of view all probability, however rational, as to future but untried results, it is believed that the alteration would be beneficial, regarding only the experience of the past. Not to build upon the valuable trade to South America and Mexico, or upon that to the American archipelago, not heretofore enjoyed, or enjoyed but partially, supposing that the markets of neither the one nor the other were free to the United States, their export of foreign merchandise has still been at all times a trade so important, the offspring of their ever-active mercantile marine, as to deserve every practicable enlargement of its ancient fields. What is it that this marine has been performing in only the old and customary lines of trade? It carries the cloths of two great navigating States, of England and of Holland, to China; the silks of France, of China, of the British East Indies, with the linens of Germany, of France, or of the Low Countries, to the islands of the West Indies, to the countries of the Mediterranean, and to other parts of Europe; dyewoods to supply the manufactories of nearly all Europe; copper and tin to the ports of France, to China, and to the Manilla islands; cotton piece goods to the West Indies; teas to Holland, to the Hanse Towns, to Germany, and to France; coffee and sugars and spices to the same countries, to Russia, to Denmark, and to Sweden; worsted and stuff goods to the Dutch East Indies. These are but samples of the extent and variety of this trade, manifesting the capabilities of the United States for its past prosecution in seas the most distant, to countries the most widely separated. In 1824 it exceeded in value twenty millions of dollars, aside from all exportations to Spanish South America and to Mexico. Independently, therefore, of the ports of these new and rising States—ports, however, in which our flag meets that equal reception to have been expected from the interest with which we watched their dawning, and the acclamation with which we hailed their established fortunes, and as between which, therefore, and our own ports, our hopes have naturally gone forth for a full measure of mutually beneficial commercial dealing—there is quite enough to engage for this branch of trade the most favorable legislation of Congress. It is due to the success we have had in it heretofore to loosen the bands which serve in any degree to cramp it; so that, with well-found ships as its vehicles, honorable gain as its object, and the world as its market, it may be seen how much higher this success can be carried—be fairly determined whether it can or cannot meet all other nations in the competition. Whilst repudiating for ourselves all claim to special favors, we must not be insensible to, by failing to improve, the transcendent advantages which nature and Providence have placed before us. Amongst these, most especially to be ranked at the present juncture, is that of the physical position assigned to us upon the globe. Besides the ascendancy which this, in conjunction with the existing amount and perfection of our mercantile marine, is calculated to give us over the chief commercial operations of this continent, a vista is opened by the recent emancipation of the latter from European thraldom to a new era in Oriental trade. Amongst the consequences bound up in this great event, that of increasing to the United States the commercial if not the geographical facilities

of intercourse with China and the East Indies may safely be looked to as one. Placed at a middle point between Asia and Europe, with some of their ports stretching almost to the Southern Atlantic, others opening on the Gulf of Mexico, whilst new ones may be expected to rise up even upon their maritime border at the remote west—the coast of the Pacific—it may reasonably be believed that they will become largely the connecting link of trade between the new Republics and the East, besides greatly extending through these increased facilities the trade with the East, more properly their own, and that also which consists in carrying the productions of the East to Europe. The enterprising and experienced navigators of the United States, already familiar with all the coasts and islands of the Asiatic seas, will not be slow to avail themselves of every new opening to traffic with regions so enriching—regions exhaustless from their fertility and the population with which they teem; that have swelled the tide of wealth to ancient Kingdoms and Empires, as to modern Venice, Portugal, and England; their own wealth seeming to be perpetual, the foundations of it still continuing to exist as they were originally laid, as well in the costly and exquisite fabrications of art, ever distinguishing those regions, as in their immense natural riches. If the channels of intercourse with the Oriental world were once through the interior seas and gulfs of Asia, and afterwards round the southern promontory of Africa, there is nothing unreasonable in the belief that the next great change—a change springing out of the force of natural no less than political causes—will be through this continent; at all events, that new and inviting channels to this intercourse are destined to run in this direction. Under every prospective and future view, therefore, of the resolution submitted to the House; under every anticipation of its effect, whether immmediate and certain, or probable, though more remote, it is believed that that effect upon the commerce and navigation of the United States will be propitious, and that the present moment is that at which a wise forecast recommends it to the highest degree of favor and attention. There are epochs in nations that form great and fundamental divisions in their history—moral, political, and commercial. The discovery of this continent itself was scarcely followed by greater results upon the condition of nations than may be expected to flow in due time from its emancipation from Europe; a reflection with at least a sufficient semblance of truth to heighten our conception of the true tone and character of the commercial measures proper to be put in train by the United States in connexion with a political revolution so awakening, so momentous.

It has been assumed that the measure under consideration would benefit the merchants and manufacturers of foreign countries at the expense of those of the United States. This assumption is held to be entirely without foundation. If it be meant that the foreign merchant residing in the United States would be chiefly benefitted, the answer is plain: it is, that the measure would not change the relative situation as between such merchant and the merchant of the United States. Each would possess all the same rights and opportunities that he possessed previously to the measure; and the most that can be said is, that each might be able to apply these rights and opportunities to a more extended surface of mercantile operations. If the sphere of importation be augmented to the one, so would it be to the other; and in like manner that of exportation; so that they would stand towards each other precisely as they did before. If it be meant that foreign merchants living abroad and foreign manufacturers would be benefitted by it, to the injury of those of the United States, the assumption is held to be no less fallacious. The foreign merchant and the foreign manufacturer might, indeed, receive benefit; but the error consists in supposing that this would bring with it any injurious recoil upon the home merchant or the home manufacturer. Upon neither could it thus operate, as it contemplates no increased consumption of foreign manufactures in the United States, but only an extension of their external trade. If by this foreigners reaped advantage, so also would our own citizens. The day has passed when it was supposed that any one commercial nation was to be made to prosper most eminently in proportion as it could most successfully drain and impoverish other nations with which it maintained commercial dealings. The reverse is known to be true—commercial nations flourishing most, as they flourish mutually. The advantage to the foreign manufacturer from the measure proposed would be, that it would tend to increase the orders sent to him from his correspondents in the United States. The advantage to the merchant of the United States would be, that he would be the importer of these increased orders, and, in almost every instance, in his own ships. He would afterwards transport them in his own ships to other countries, with improved opportunities of falling upon good markets. The manufacturer of the United States would receive no injury, for the increased orders would not be imported for consumption but for exportation. The consumption of foreign articles in the country would stand at the same point as before. The manufacturer would even reap his advantage in the general advantage; in the new streams of wealth that an enlarged and successful carrying trade might be expected to pour into the country. He would find new demands growing up for the products of his labor and skill, as the ability to buy them increased. At the same time the protecting duty, which in part shields them at present, would remain as it is without diminution. It cannot be too constantly kept in mind that all the great interests of a nation flourish most as they flourish together. If the principle be true in reference to foreign nations in their intercourse with each other, it must come home with much more force to the different parts and interests of the same country, each of which will attain its highest prosperity as all move in one grand harmonious circle.

III. *What amount of duties ought to be retained to repay the disbursements of the Treasury upon this trade, and will any additional Government storehouses be necessary if the system of deposit now applicable to wines, teas, and distilled spirits, should be extended to merchandise of every description?*

Some difficulty has been experienced in arriving at definite opinions upon this part of the resolution. It belongs, in part, to detail rather than to those more enlarged and universal principles of commerce supposed to be applicable to its other branches, and sufficient materials have not yet been obtained upon which to found, under all its bearings, exact conclusions. The only materials are those furnished by the Collectors in their answers to the circular letter before mentioned. These answers, fifteen in number, it has been thought proper to subjoin to this report, that the House may be put in possession of all the lights at present before the Department upon the subject. They will at the same time serve to make known the view of these officers on the object of the resolution generally, to which it will be perceived that some of them are opposed. As regards the amount of duty to be retained, they differ in opinion widely, some saying that it should be five per cent., or even more; some that it will not be necessary to make any addition to the present amount. The latter opinion is believed to be the most sound. The present amount of duty retained is two and a half per cent., which perhaps is high. It is more than is retained by the regulations of Holland, or those of England, on the same branch of trade. One of the

means of converting the ports of a country into a depot of foreign merchandise is to burden it as little as possible with charges of any kind. It is here no question of duties on goods to be consumed, but on those not to be consumed; such a duty should be kept at the lowest point in a commercial country to comport with the desire of witnessing an abundant and profitable transit trade through its ports.

As to additional storehouses. This is a part of the subject full of importance, because to be looked upon as an indispensable concomitant of the measure in projection. It therefore deserves a more particular consideration.

The system of deposit applicable, under the existing laws, to wines, teas, and distilled spirits, is as follows: First, as to teas: In general, all duties on goods imported must be paid or secured before a permit can be granted for landing them. But, with regard to tea, the sixty-second section of the collection law of March 2, 1799, provides that it shall be at the option of the importer either to secure the duties on the same terms and stipulation as on other goods, or to give his bond to the Collector in double the amount of the duties, with condition for the payment of them in two years. This bond is to be accepted by the Collector *without surety* upon the following terms, that is to say: the teas must be deposited, at the expense and risk of the importer, in a storehouse to be agreed upon between the importer and an inspector, upon which storehouse the inspector must cause two locks to be affixed, the key of one to be kept by the importer and of the other by the inspector, whose duty it shall be to give his attendance at proper times for the purpose of delivering the teas; but no delivery shall be made without a permit from the Collector and Naval Officer. In order to the obtaining of this permit, the duties must first be paid or secured by the importer giving bond, with surety, in double the amount of duties upon the teas to be delivered, with condition for the payment of them in four months if they shall not exceed one hundred dollars; in eight months, if they shall be above that sum, but not exceed five hundred; and in twelve months, if above five hundred: provided that the time given for the payment of the duties shall not be such as in any case to extend the credit for them beyond the term of two years. These are the essential provisions relating to the deposit of teas. It may be proper to remark that, although a credit of two years is given for the payment of the duties upon them, they must, to be entitled to a drawback of the duties, be exported within one year, there being no exception whatever to this part of the law as it now stands.

The provisions that affect wines and distilled spirits are found in the act of the 20th of April, 1818, and are substantially the same with these that apply to teas, except that the utmost term of credit upon them is limited to twelve months. There is a further provision in regard to these articles not made applicable to teas, the mention of which belongs to the consideration of the warehousing system. It is, that no drawback shall be allowed of the duties paid upon them, unless the articles themselves shall have been deposited in public or other stores in manner as prescribed by the act last recited, and have been there kept from the time of landing them to that of their shipment.

Should the system under which teas, wines, and spirits are deposited, as above described, be extended to merchandise of every description, it is believed that additional Government storehouses would become imperiously necessary. They are respectfully conceived to be necessary now. Under the present system the public storehouses, meaning such as alone deserve the name from having been built by the United States and belonging to the United States, are scarcely sufficient in any of the large towns to contain more than a fourth part of the merchandise required to be stored. In some of the large towns the proportion is believed to be less. The remainder consist of private stores belonging to the importer himself, or hired by him and made public for the occasion under the provisions of the acts above recited. These stores are, in point of fact, generally selected altogether by the importer, though the concurrence of an officer of the customs is required and nominally obtained. They lie scattered over all parts of the town, often at distances remote and inconvenient, in its alleys, its by-places; being, too, almost always unsafe, whether as regards danger from depredation or from fire. They are seldom constructed with the requisite facilities for stowing merchandise in the first instance, or for inspecting, counting, and otherwise having necessary access to it afterwards. There is an unseemliness as well as an insecurity in such a state of things that must meet disapprobation.

It is probable that warehouses far better than the majority of those now selected by the importers might be had on lease, and on reasonable terms, by the Government, in the large towns, in situations neither too remote nor too much dispersed. These might answer until a sufficient number of new ones could be erected; and the extent of the latter, with all the particulars that should enter into their plan, would probably be better ascertained by the temporary use of those that were rented. In the meantime suitable sites might be purchased with due deliberation and economy. In this manner the system proposed might be made to supersede gradually that which exists, and a double advantage would be derived from so cautious a mode of proceeding; for, if the extension of the right of drawback from one to two years was not found, after the proper trial, to bring with it those advantages to the commerce of the country which are presupposed, it could be given up without the Government having been subjected to any considerable expense, and to none that would be lasting; and if it did realize the anticipations that are favorable to it, its effects during a few years would best indicate, under the lights of experience, the establishments for which it would make a call both in kind and degree. A commerce which yields an annual revenue of more than twenty millions of dollars is entitled to a provision out of the public coffers for the machinery necessary to the safety and convenience of its operations, and in an especial manner those by which its rich earnings are transferred to the public coffers. It is well entitled to those local accommodations, those fixed and permanent establishments in our ports, required by its present extent and value, without dwelling upon its inevitable future scope and grandeur—required, not merely for the sake of due convenience and promptitude in transacting the business of commerce upon a large scale, but as appropriate and indispensable safeguards to the revenue. In the city of New York, where so great an amount of this revenue is collected, there is an almost total want of those safe and suitable places of deposit for merchandise—those edifices, those durable establishments of any kind that might serve to mark it as the great commercial emporium which it is. The consequence is not only that business is transacted there at constant inconvenience, but that the revenue is as constantly exposed to hazards. Losses have already occurred there from this cause, and the late heavy losses at Philadelphia are an impressive admonition of the necessity of radical reforms in the warehousing system. If this system is to be expanded, as an adoption of the measure embraced by the resolution would expand it, it cannot be expected that it can be brought into full, advantageous, or safe operation, with only the stinted appendages upon which it has hitherto relied. Ample warehouses ought to be built by the United States, and as secure as ample, in all the principal ports, for in these alone would the transit trade chiefly centre. They should be in one or more blocks, within a convenient distance from the custom-

house, of the most solid materials, and fire-proof. All of them, it is conceived, ought to be placed under the superintendence of a competent, trustworthy person as storekeeper, subject to the control of the Collector of the Customs, who should be authorized to employ assistant storekeepers and porters as might be found necessary. By such arrangements the importer might always have ready access to his merchandise, without any right to a key of his own, which the system should exclude. The proper details for conducting the business of those establishments so as to conciliate in all respects the just convenience of the importer with the interests of the public revenue, might, it is believed, be without difficulty arranged. An equitable rate of storage should be charged on the goods deposited, by which the Government might count upon receiving a proper interest upon the sums necessarily laid out in the erection of the buildings. Thus, whilst the merchant was accommodated in his daily business, the revenue protected, and the valuable merchandise entering our ports from all parts of the world put into receptacles better adapted to it, the Government would not be likely to lose; but, on the contrary, to reap in the end those real savings so often the fruits of a wise and liberal expenditure in the beginning. From the number of these new warehouses that would be required, and their necessary cost, it might not be expedient, nor would it be indispensably necessary, to build them all at once.

Until public warehouses could be erected which would all offer equal security, it is conceived that care ought to be observed in selecting from amongst those now in use such stores as, both by their position and structure, are relatively the most secure for the deposit of all merchandise which, either by its own nature, from being in small parcels, or from the amount of duty charged upon it, holds out the most facilities, or the most temptation, to attempt its fraudulent removal. The warehousing system of England, as adopted, not at a former day, but in conjunction with the recent reduction of the British tariff, divides all goods imported into the country into two classes. In the first are comprehended those which pay the highest duties, and of the consumption of which in England there is the greatest danger. Such goods are liable to be kept in stores of a particular description, being either in docks or surrounded by walls; or they may be assigned to any special stores to be designated by three Lords of the Treasury. Goods so stored, and in this special mode of storing them will be recognized the vigilance with which the interests of home manufactures in that country are ever guarded, have afterwards the advantage of being exempted from re-weighing and liability to such allowance for deficiencies as it had been customary to subject them to.

Under the supposition that it might lessen the number of public stores which it would be otherwise necessary to build, as well as with a view to other objects, one of the Collectors proposes that on the importation of all dutiable merchandise such proportion of each invoice as would secure the duty on the whole should be deposited in the exclusive custody of the custom-house, and the remainder be delivered forthwith to the importer, on receiving his own bond, without surety, for the duty. It may be remarked upon this that the importer has already the option of pursuing this course under the present law, and that the practical operation of it must at last be limited by the amount of dutiable merchandise consumed in the country, even if the practice should go to the full extent which the law permits. As there is known to be a deficiency of public warehouses even as the law now stands, it is hence impossible to avoid the conclusion that on increased importations, not with a view to increased consumption, but as a basis for larger exportations and a more extended carrying trade, a much greater number would become necessary. Some increase of the subordinate officers of the customs would, doubtless, also be necessary, with the increased duties and labors which the meditated change would devolve on them.

All which is respectfully submitted.

RICHARD RUSH.

TREASURY DEPARTMENT, *February* 13, 1826.

No. 1.

CUSTOM-HOUSE, *Bath, Maine, August* 26, 1825.

SIR: I received a letter from the Treasury Department on the 23d of April last, enclosing a copy of the resolution of the House of Representatives of March 2, 1825, authorizing inquiries into the effect consequent on an extension of time within which merchandise may be exported with the benefit of drawback from one to two years, &c., requesting any information I possess on that subject, with an opinion as to the effect which would be produced by the adoption of the proposed measure on our navigation and commerce. The inquiry seems naturally to divide itself into three particulars, viz: 1st. What effect would be produced by the proposed extension of time from one to two years on the interest of the country? 2d. What amount of duties ought to be retained to repay the disbursements of the Treasury on that branch of trade? And, 3d. What additional number of Government stores would be necessary? As to the first proposition, I think there can scarcely be a reasonable doubt but the extension of the time from one to two years, within which almost all articles of merchandise may be exported with benefit of drawback, would operate beneficially to the great interest of the United States, provided the law be well guarded to prevent fraud, and the officers intelligent and vigilant in the discharge of their several duties. The measure would operate as a loan to men of business and enterprise, because it would enable them to extend their commerce and carrying trade with foreign nations, particularly on long voyages to the South American States and shores of the Pacific Ocean, giving additional inducement to enterprise. Our merchants could employ more vessels, not only to transport a larger quantity of foreign merchandise, but of our own produce and manufactures, *cheaper*, which would have an effect on the *quantity* exported, if not on the *price*.

It would increase the number of seamen, as well as promote the interest of the mechanic, manufacturer, and farmer; it would not operate injuriously to the revenue, for, to say the least, it would not lessen the home consumption of foreign merchandise, but rather increase it; all which would continue to pay duties, and the redundant quantity would be exported.

As to the second particular, I have given it all the attention which my own observation has enabled me to make, and also by comparing notes with many intelligent, practical men.

If the duties retained by the Government and the allowance made on the quantity of the articles of merchandise now allowed to be exported with benefit of drawback are sufficient to meet the expense from

the Treasury, other articles might be permitted to be exported in the same ratio; but I think no increase ought to be made on any of those articles which are exported within the first year if there is an extension of time; but, should the importer think it for his interest to keep them on hand more than one year, let the addition not exceed the interest on the amount of duties on the article so kept on hand the second year.

When the importation is first made, all the articles, as is now the case, ought to be weighed, gauged, and measured, so that the amount of duties may be inserted in the bond.

When it is considered that the importer has storage to pay, capital lying idle, insurance from one-half to five-eighths per cent. per annum, the loss on spirits and wine by evaporation, about three per cent.; on molasses, by leakage, about the same; on sugar and salt, from two to five per cent., by draining, the first year, and about half as much the second year; on tea and coffee one per cent., and the risk, loss, and deterioration borne by the importer, he would have every inducement to export when there was the smallest chance of success, and none to keep his merchandise in the store but necessity.

Finally, on the subject of Government stores, I am of opinion that the one now hired by the Government, or perhaps one larger, which might be obtained for about a hundred dollars per annum, would be sufficient at this port for many years to come; provided the present law continues for having gross and heavy articles placed in stores of the merchants under two locks.

I conceive there is little or no risk in this case, where the importer who signs the store bond is a responsible man. Where there is doubt of this, and of the insecurity of pad-locks, the property would be placed in the Government store, exclusively under the control of the custom-house.

I have the honor to be, with great respect, your obedient, humble servant,

MARK L. HILL.

Hon. Richard Rush, *Secretary of the Treasury.*

No. 2.

Collector's Office, *District of Portland and Falmouth, July* 7, 1825.

Sir: I duly received your letter of the 23d of April last, requesting that I would favor you with such information as I might possess on the subject of a resolution of the House of Representatives, passed the 2d of March, 1825, and with my opinion and views of the effect which the adoption of the measure referred to in the resolution would have on the revenue, commerce, and navigation of the United States.

A great proportion of the foreign commerce of this district, with the navigation employed, is with the West Indies; and the imports from thence principally molasses, a small part of which is stored by the importers; this course of trade consequently limits my information on the subject of the resolution. I will, however, proceed to give my views of the subject.

By extending the time within which merchandise may be exported with benefit of drawback from one to two years, would, in many cases, induce merchants to increase their importations beyond the usual consumption of our country, with the view of exporting the surplus under title of drawback within the time limited; foreign commerce would, of course, be increased, and the navigation be employed to more advantage. The extension of time would not materially affect the revenue; the demand for home consumption of the commodities on which duties are paid will remain the same as under the present restriction, and the surplusage only will be exported; the quantity of foreign merchandise exported, not entitled to debenture, being very inconsiderable under the present limitation of time.

If the system of deposit now applicable to wines, teas, and distilled spirits, should be extended to merchandise of every description, it will occasion considerable additional expense for Government storehouses, particularly in districts where Government now has no storehouses, as is the case at this port, where the expense would be to the whole extent of stores necessary for the deposit of goods.

The amount of duties to be retained on goods exported, entitled to drawback, to repay the disbursements of the Treasury upon that branch of the trade, should be from one-half to one per cent. in addition to the sums retained under the present revenue laws.

I have the honor to be, with great respect, sir, your obedient servant,

ISAAC ILSLEY.

Hon. Samuel L. Southard, *Acting Secretary of the Treasury, Washington.*

No. 3.

Custom-House, Collector's Office, *District of Portsmouth, May* 5, 1825.

Sir: I have the honor to acknowledge the receipt of your letter of the 23d ultimo, with a copy of a resolution of the House of Representatives of the 2d of March, requiring the Secretary of the Treasury to report at the next session of Congress whether any, and, if any, what, effect would be produced upon the revenue, commerce, and navigation of the United States by extending the time within which merchandise may be exported with the benefit of debenture from one to two years, and what amount of duties ought to be retained to repay the disbursements of the Treasury upon that branch of trade; and also, whether any additional Government storehouse will be necessary, if the system of deposit now applicable to wines, teas, and distilled spirits should be extended to merchandise of every description. To the first inquiry, it may be answered, that the revenue is presumed to be paid by the consumer, or on the quantity consumed; that the use and consumption of foreign articles in any country is generally in proportion to its means of procuring them. The quantity consumed will, therefore, depend in some measure on the price; the price again depends materially on the quantity imported; which will be regulated not more, perhaps, by the actual demand which may exist at the time, than by a view of all those circumstances which may be calculated upon to affect the price, either at home or abroad, within the time in which it

must either be re-exported to save the drawback, or be retained exclusively for home consumption. The *time*, therefore, in which it may be exported with the benefit of the drawback will have an important bearing on the calculations of the merchant. If the time should be extended from one to two years, the importation of many articles for which there is not always a regular demand will be increased, as well as of others for which there is a regular demand, but which at the time may be so depressed as not to warrant their importation except with a view to distant operations. I am fully of opinion that if the revenue should not (as I think it will) be increased by the extension of the time in which merchandise may be exported with the benefit of drawback, that it will not be diminished. If a longer time was allowed for the exportation, capital would be invested abroad to a much greater extent in such articles as are to be purchased below the cost of production with a view to their rise, which, under such circumstances, may generally be calculated upon with safety; and although these articles might be imported with a particular view to re-exportation, a variety of circumstances within the period of two years would operate to throw a portion of them into circulation at home, to the increase of the revenue. To the navigation and commerce of the country the advantage would be just in proportion to the increase of trade which may grow out of this measure, which, it is the opinion of some of our best-informed merchants, will be considerable. With regard to the amount of duties which ought to be retained to repay the disbursements of the Treasury on this branch of trade, it may be observed that the amount of these disbursements will not be increased by an extension of the time in which merchandise may be exported with the benefit of drawback, unless there should also be an extension of the time allowed for the payment of the duties; but, on the contrary, if the duties are paid before the merchandise *is re-exported*, the Government will save the interest, or at least have the use of the money from the time the duties are paid until fifteen days after the goods are exported. But it appears a sufficient sum has *not heretofore been retained*, and cannot be, under existing laws, to repay those disbursements. The calculation I make is from the gross revenue of the year 1823; from which it appears that the expense of collection in that year amounted to 3.22 per cent.; the amount retained of the duties on merchandise exported in that year averaged 2.77 per cent.; being less than the expense of collection by .45 per cent. There are some particular articles on which the expense is much greater than the general average. Russia bar iron, for instance, pays $1 12½ per cwt.; the expense of weighing inwards and outwards is 6 per cent. per cwt.; Collector's commission will probably average 1 per cent.; all other expenses estimated at 1 per cent.—equal to 8 per cent.; being a fraction over 7 per cent. of the duties, or 4½ per cent. more than is retained.

The duty on 100 bushels of salt is $20.

The expense of measuring inwards for duty and outwards for debenture is.....	$1 50
Collector's commission, estimated to average 1 per cent.....	20
	1 70

Equal to 8.5 per cent., or 6 per cent. more than is retained of the duties. An average of 3 per cent., with the specific amount retained on spirits, (which in the year referred to appears to have averaged about .27 per cent. on the whole amount of debentures,) would probably be sufficient to defray the disbursements of the Treasury on this branch of trade. But as salt, iron, hemp, and other bulky articles, on which the expense of collection is the greatest, are also the articles which give the greatest employment to our navigation, I am of opinion that it would be better policy to increase the per centage generally, so as to meet the disbursements of the Treasury, than to retain any specific amount on those articles. The expense of keeping goods in deposit is borne by the importers. The stores and warehouses used by them for this purpose are generally selected with a view to their local situation, their safety, and the convenience of lading and unlading their vessels. Those stores, when approved of by the Surveyor and perfectly secured, become *public stores*, and remain so without any charge on the revenue while any property remains in them on which the duties have not been paid or secured according to law. I am not aware, therefore, that any additional Government storehouses will be necessary, if the system of deposit, now applicable to wines, teas, and distilled spirits, should be extended to every description of merchandise.

With perfect respect, I have the honor to be, sir, your most obedient servant,

TIMOTHY UPHAM, *Collector.*

Hon. Samuel L. Southard, *Acting Secretary of the Treasury.*

No. 4.

Collector's Office, *Salem, May* 6, 1825.

Sir: Your letter of the 23d ultimo, covering a resolve of the House of Representatives of March 2, 1825, was duly received. I think that no inconvenience would arise to the Government in adopting the proposed alteration in the time—from one to two years—and that the storeroom in this district would be amply sufficient. The goods imported into this district for many years have been about nineteen-twentieths sold for consumption or exported within twelve months. The sums now retained from the duties, I think, would meet all the expenses of the Government.

I am, sir, very respectfully, your obedient servant,

W. W. OLIVER.

Hon. Samuel L. Southard, *Acting Secretary of the Treasury.*

No. 5.

Custom-House, *Boston, October* 26, 1825.

Sir: In conformity to instructions from the Treasury Department, of the 23d of April last, I have the honor to submit the following answers to, and opinions upon, the queries contained in the resolution of Congress, contained therein. 1st. Warehouse system of Great Britain. As the *warehousing* system

of Great Britain has not been attempted in this country in its *full extent*, and only partially in any manner, and our merchants having ever obtained a credit on the duties, with the advantage of receiving the goods immediately into their possession, the system of placing in the *public stores* and receiving the cash for the duties when delivered, as is the case in England, would not only be troublesome and vexatious, but have a direct tendency to exclude all our merchants but the *large capitalists* from the business of importation. Hitherto the liberal policy of the Government has encouraged *individual* enterprise, and enabled *every* industrious and honest citizen to enter the lucrative field of commerce on equal terms with the richest merchant; for the credit on the duties not only enables them to meet those governmental exactions without embarrassment, but operates as a *direct loan*, to the amount of the duties, to the importer. To this generous and politic system may be mainly attributable the successful and rapid increase of our commerce and navigation. They have, in truth, been "*let alone*," and I doubt the propriety of removing any of the present facilities for transacting business, or creating any new embarrassments to the adventurous career of those citizens concerned in commerce and navigation. 2d. The present system of storing teas, wines, and spirits. If the system contemplated by Congress by the resolution was only the extension of the same privileges to all goods, wares, and merchandise, as have been granted to teas, wines, and spirits, then a different view is to be taken of the subject.

With the privilege now allowed of making use of *private stores* for the deposit of teas, wines, and spirits, it is often difficult to find such as are sufficiently secure for the purpose, while it occasions great trouble, expense, and vexation to the importers and the officers of the customs. This plan would not do for other goods; the vast number, variety, smallness, and value of the packages, and their liability to be injured by frequent removals, damp or leaky buildings, besides the risk of loss by fire and by embezzlement, without the possibility of detection, the vast increased number of officers which would be requisite to attend to their being stored and delivered, and the consequent confusion in all the accounts, forbid the experiment. 3d. Public stores for all kinds of goods. If the *public stores* are to be used, the number must be great, and the expense of erection or purchase, without that for their superintendence, will require an immense expenditure, which could not be refunded, or the interest on the sum invested and annually incurred, without extremely onerous retensions of the duties on the goods exported for drawback, which would operate *directly* against this important branch of the carrying trade of the country, which now, and ever has been, of incalculable benefit to the United States.

From these considerations, I do not believe it will be expedient to make any change in the present mode of securing the duties and suffering goods to be exported for debenture. I should have sooner sent an answer, but having referred the resolution to some of our most intelligent merchants for their written opinions, I awaited their reception, which have not yet been realized, but verbally they have expressed strong doubts of making the change contemplated.

With the highest respect, your most obedient servant,

H. A. S. DEARBORN, *Collector.*

Hon. R. RUSH.

No. 6.

COLLECTOR'S OFFICE, *Providence, June* 7, 1825.

SIR: Your letter of the 23d of April, with a copy of a resolution of the House of Representatives, was duly received.

In reply, I have the honor to state that no additional Government storehouses will be necessary in this port, if the system of deposit now applicable to wines, teas, and distilled spirits, should be extended to merchandise of every description, provided the importers have the privilege now exercised with respect to teas, &c., and of storing them in their own or other private stores, satisfactory to the custom-house.

On the subject of extending the time within which merchandise may be exported with benefit of debenture, I have conversed with several of the first merchants here, and we coincide in opinion that, in the case of teas, it would be advantageous to commerce and navigation, and could not be injurious to the revenue, if one year from the time of removal from deposit were allowed, provided, however, that this period did not extend beyond two years from the time of importation; and that this time would be sufficient as to other merchandise. We also think that a general extension of the system of deposit would be beneficial to commerce and navigation, and not injurious to the revenue. I would respectfully suggest, in case the system of deposit be extended, that a uniform credit, from the time of removal from deposit, be established as to all merchandise deposited. When goods are taken from deposit, there seems to be no reason for a variety of credit, and the operation at the custom-house would be much simplified by its being uniform. I would also suggest that no credit extend beyond twelve months, and that the last term of credit on importations from places elsewhere than in Europe and the West Indies, &c., be reduced from eighteen to twelve months.

I have the honor to be, sir, very respectfully, your obedient servant,

THOMAS COLES, *Collector.*

Hon. SAMUEL L. SOUTHARD, *Acting Secretary of the Treasury.*

No. 7.

DISTRICT AND PORT OF NEWPORT, *Collector's Office, July* 7, 1825.

SIR: As to comply properly with the requirements of your letter of April 23, 1825, and the resolution of the House of Representatives of March 2, 1825, a view of the subjects embraced by them ought to be taken from a more commanding position than mine is, I beg leave to decline answering the questions propounded, excepting that relative to additional Government storehouses, to which my answer is, that if the system of deposit, now applicable to wines, teas, and distilled spirits, be extended to merchandise of

every description, it will probably be necessary to erect in this port so many stores as would cost from $100,000 to $150,000, there not being a Government store in the port, and only one belonging to an individual which may be denominated fire-proof, nor, in truth, many in any respect well calculated for the safe deposit of goods.

Most respectfully, sir, your obedient servant,

CHRIST. ELLERY, *Collector.*

Hon. SAMUEL L. SOUTHARD, *Acting Secretary of the Treasury.*

No. 8.

CUSTOM-HOUSE, COLLECTOR'S OFFICE, *New York, November* 20, 1825.

SIR: The letter of the Acting Secretary of the Treasury of the 23d of April last was received, relative to a resolution of the House of Representatives of the 2d of March, requesting information, together with my opinion and views, of the effect which the adoption of the measures referred to in the said resolution would have on the revenue, commerce, and navigation of the United States.

In answer, I state that I have read and considered the resolution in its different objects and bearings, and am of opinion that, if carried into effect, it would prove injurious to the revenue. The collection act of March 2, 1799, with few exceptions, is well calculated for the purpose of collecting the revenue, and for the allowance of drawback of duties on exportation. The existing laws provide credits, with sufficient securities, for the payment of duties on importation, and which operates in this port as a capital to our merchants equal to one-half of the gross revenue. They also permit bonds to be taken without surety on a deposit of a part of the merchandise as a security for the payment of the duties; they also permit all the merchandise to be deposited nine months without entry; they also permit a general bond, without surety, to be taken for duties on spirits and wines for twelve months, and the merchandise deposited in private stores under the locks of the Surveyor; they also permit a general bond, without surety, to be taken for duties on teas for two years, and the merchandise deposited in private stores under the locks of the Surveyor. The last two provisions may be considered as a very loose and an uncertain security for the revenue. Formerly there was said to have been a loss here for about $140,000 on a deposit of teas. When I entered upon the duties of the office there were upwards of $80,000 duties on teas, for which no special bond, with sureties, had been taken, and very little, and, in cases, no teas remaining in store as a collateral security; the duties, however, have since been paid. Within the present year a hundred casks of wine were deposited in a private store under the lock of the Surveyor, (under general bond,) and some weeks after, when a special entry and bond, with sureties, had been given for the duties, the officer, on going to make a delivery of the wine, found only one-fifth of the quantity remaining, the other having been previously removed. If the system proposed in the resolution be adopted, it will greatly and unnecessarily increase the responsibility of the officers of the collection of the revenue, require a great increase of officers and clerks, and additional expenses, and it would be almost impracticable to render the quarterly accounts with accuracy. The system of warehousing goods of foreign manufacture for drawback, under the proposed resolution, will principally benefit foreign manufacturers or their agents here. In England the warehousing of foreign goods not permitted for consumption is allowed for twelve months, under a general bond, without surety. But it must be recollected that the duties on all goods for home consumption are there paid in cash previous to their delivery. We have already, the present year, taken upwards of 30,000 bonds for duties. In relation to an extension of the time of allowing drawbacks on importation, I am of opinion it would be detrimental to the revenue, and be the means of introducing confusion into the accounts, diminishing the revenue, and increase the duties and responsibility of the officers, without any material benefit to the merchant or the Government. The debentures issued from this office have been from eight to eleven thousand a year. I therefore cannot recommend the adoption of the plan proposed in the resolution, but, on the contrary, give it as my opinion that the ad valorem rate of duties should be simplified, viz: that all goods, wares, or merchandise now subject, on importation, to the payment of duties ad valorem, shall, from and after ——, be subject to the payment of a duty of say not less than 25 nor more than 30 per cent. ad valorem, in lieu of the present rates, excepting all such articles which are now subject to the payment of a duty of 12½ per cent. ad valorem; and also excepting such articles as are enumerated in the fourth and fifth specifications in the first section of the act amending the several acts for imposing duties on imports, passed the 22d day of May, 1824; retaining the present addition of 10 and 20 per cent. the square yard duty on cotton goods, and also the present duty on cotton yarns, threads, and twists; and that all debentures, where the drawback does not exceed $100, be made payable at the last period of credit allowed on importation, excepting where the duties have been paid in cash without discount. And I would further recommend that all merchandise imported after the —— shall be consigned, in the bills of lading and the captain's manifest, to some person or persons, and not to order, under a penalty of $——. My reasons are, first, in relation to the ad valorem duties, that the proposed change would probably add something to the revenue and greatly facilitate the collection of it, and not injure our agriculture and manufactures. And as to the second, the change would give facility to the issuing of debentures, lessen the chance of errors and responsibility by diminishing their numbers, without injury to the merchant. In relation to goods consigned to order, as the bill of lading answers for any one, it has been the cause of most of our losses within the last four or five years. I would also take the liberty of recommending the passage of a law providing that, in case any teas or other merchandise deposited under the provisions of the collection act of March 2, 1799, or any other act, shall be embezzled, or fraudulently concealed, or removed from any store or place wherein they shall have been deposited, they shall be forfeited, and the person or persons so embezzling, concealing, or removing the same, or aiding or assisting therein, shall be liable to the same pains and penalties as if such teas or other merchandise had been fraudulently unshipped or landed without payment of duty; and that every Collector, Naval Officer, and Surveyor, or other person specially appointed by either of them, or any officer of the customs, may search for, seize, and secure any such goods, wares, or merchandise, as in other cases, and shall in all cases have the same protection against the suits or demands of claimants as are given by the existing

laws. Many other subjects might with propriety be submitted to your consideration, but will be deferred to a future occasion.

With great respect, I am your obedient servant,

JONATHAN THOMPSON, *Collector.*

Hon. RICHARD RUSH, *Secretary of the Treasury.*

No. 9.

COLLECTOR'S OFFICE, *Philadelphia, June* 28, 1825.

SIR: In your letter of the 23d of April, enclosing a resolution of the House of Representatives in Congress, of the 2d of March, you request such information as I possess on the subject, and my opinion and views of the effect which might be produced by the adoption of measures referred to in the said resolution.

First. "Whether any, and if any, what, effect would be produced upon the revenue, commerce, and navigation of the United States by extending the time within which merchandise may be exported with the benefit of debenture from one to two years, and what amount of duties ought to be retained to repay the disbursements of the Treasury upon that branch of trade."

Second. "Whether any additional Government storehouses will be necessary, if the system of deposit, now applicable to wines, teas, and distilled spirits, should be extended to merchandise of every description."

In considering the first point of inquiry contained in the resolution, I think it highly probable that though the time for exporting merchandise with the benefit of drawback should be extended to two years, much the greater amount will still be exported within the time now prescribed by law. Goods for exportation are generally imported with a view to that end; and, as it will always be the interest of the merchant to avail himself of the use of his debenture in meeting the payment of his duty bonds, there is abundant ground to conclude, and experience justifies the inference, that to whatever time the privilege of exporting with the benefit of drawback may be extended, it is obvious that the time of exportation will generally be regulated by the terms of credit on the importation.

On receiving our exports on dutiable merchandise, within the years 1823 and 1824, when a greater amount has been exported yearly than for several preceding years, it appears that something less than one-twelfth part of the whole has been exported without benefit of drawback. I do not, however, infer that the loss of debenture was owing to the goods not having been exported in due time, but because they consisted of broken packages to make up assorted cargoes, and which, under any extension of time, would not have been entitled to that benefit; and of this twelfth part, perhaps, there may not have been one-twentieth in original packages that had been in the country more than one year from the time of importation. It is proper to state that these observations are made hypothetically, as I have no means by which to test their accuracy, having cognizance only of goods exported with the benefit of debenture.

The net amount of external revenue I presume will always, in times of peace, be commensurate with the demand for home consumption. A judiciously regulated commerce should not allow the importation to exceed the quantity necessary for home consumption beyond what can be advantageously exported to other countries; but as a want of concert amongst merchants, as well as causes over which they have no control, will not always allow this rule to regulate their importations, it might occasionally be to their advantage to be allowed a longer time for exporting with benefit of drawback, when an excess of articles intended for home consumption would render it their interest to export what they might otherwise be obliged to force into our market at an under value. The revenue would, for the present, be so far diminished by as much as the drawback on goods thus exported would amount to, but which I apprehend would be compensated by retaining five per cent. of duty on all merchandise exported with the benefit of debenture; or, what perhaps might be better, five per cent. on that exported in the first year, and four per cent. on that exported in the second year after importation. But as I have already observed that the chief exports will always be made with a view to facilitate the payment of duties on the importation, I would not anticipate any effect from the extensions of the time that would furnish a sufficient motive for making the experiment. If, however, I should be mistaken in the view I have taken of the subject, and an extension of the time from one to two years would tend to increase the exports beyond what I have supposed, the increase of exports would necessarily be accompanied by a corresponding increase of imports. Whatever advantage might accrue to the commerce and navigation of our country by adopting the measure, I do not apprehend that any effect would ultimately be produced on the revenue that the duty proposed to be retained would not compensate.

As the second point of inquiry appears to contemplate the retaining of goods in store until the *duty is paid*, the extent of storage will somewhat depend on the time that may be allowed for *that purpose*. I would suppose that stores of capacity to contain their entire importations one year would be necessary, as teas, under the present regulations, may remain in store two years for the benefit of long credit. The public stores at this place, belonging to the United States, are perhaps not exceeded in dimensions by those of any other port; yet they are not of capacity to receive more than about one-fourth part of the goods now required by law to be stored under the custody of the customs, the residue being secured in the stores of the importers, agreeably to the provisions of the sixty-second section of the impost law of 1799.

If the measure of placing in public stores all the dutiable goods imported should be adopted, it would, I conceive, require an amount at least twenty times greater than we at present possess, which it would be impracticable to procure, unless at an expense that might not be compensated by any advantage that would be derived from the measure.

If the goods were stored at the expense of the importer, it would be highly objectionable to those who have good stores of their own, which, under such regulation, would be rendered useless property to such owners. If stored at the expense of the Government, this, with the addition of the compensation of storekeepers and incidental expenses, would probably amount to more than has ordinarily been lost to the United States by delinquent debtors. Should the measure be deemed eligible, I think it cannot receive too much consideration as to the probable consequences before it be adopted.

I am, sir, very respectfully, your obedient servant,

JOHN STEELE.

SAMUEL L. SOUTHARD, Esq., *Acting Secretary of the Treasury.*

No. 10.

PHILADELPHIA, *(no date.)*

SIR: In replying to the letter of the Acting Secretary of the Treasury of the 23d of April last, wherein he requested such information as I possessed on the subject, and my opinion and views of the effect which might be produced by the adoption of the measures referred to in a resolution of the House of Representatives in Congress, of the 2d of March, which accompanied his letter, the opinion I then entertained and expressed, in respect to the first member of the resolution, I have had no cause to change. Though the difficulties which presented themselves to my mind in considering the plan of depositing in store all imported merchandise, as contemplated in the second member of the resolution, have not, on more deliberate reflection, diminished, I am nevertheless of opinion that a change of system is indispensably necessary to give security to the revenue, which experience demonstrates is not attainable under the present; and I do not conceive of any that will so effectually answer the purpose as that of taking in deposit, at the time of importation, merchandise, as a pledge or security for the payment of the duties; but by no means to the extent proposed in the resolution. The credit system so long sanctioned by use, whatever may be said in its favor, in facilitating mercantile as well as other transactions between man and man, affords many temptations to deception and fraud, besides its tendency to the deterioration of the moral principle. The views and designs of dishonest men can seldom be penetrated until their nefarious purposes are accomplished. They may (as has been done) secretly dispose of their property to preferred creditors, or otherwise conceal it for their own use, so as to leave nothing tangible to discharge their obligations to the United States. Of the particular circumstances of the most reputable men in business, which, if any embarrassment exists, prudence cautiously withholds from public view, there is no less difficulty in obtaining a satisfactory knowledge. But, were the fullest assurance had of the entire solvency of principal and surety at the time of giving bond, unforeseen accidents and losses beyond their control, and which no prudence of theirs could prevent, might, at the end of eight, ten, or twelve months, render both the one and the other completely insolvent. In all these cases loss of revenue would be inevitable. In addition to the observations made in my former communication on the subject of storing all merchandise imported, I will suggest some other difficulties which I think would be found practically involved in the measure. As the delivery of the goods thus stored, on giving the usual bonds, would afford no greater security to the revenue than at present, I presume that payment of cash duty before delivery must have been contemplated. At present, when goods on arrival are delivered to the importer after having given the requisite bonds, the calculation of duty accruing on each invoice is performed by a single operation; but the payment of cash at delivery would render it the interest of the merchant to take at no one time more than suited his present necessity or convenience; hence, you will readily perceive that the demands for delivery of goods from store, the calculation of duty thereon, and the payments of cash, may possibly be increased to the number of packages contained in each invoice, which, besides the risk of mistakes or errors in the multiplied calculations, must necessarily be attended with the expense of as many additional clerks as would be requisite for the purposes. (For these calculations, however numerous, must be made previously to the delivery of the goods from store, or take a cash deposit, which would only increase the risk and labor still further; besides, duties should be paid at bank, and as seldom at custom-house as possible.) A like increase of expense and additional storekeepers, as well as risk of mistakes in such frequent deliveries from the immense quantity under their charge, would consequently follow. With a view to a plan that would afford no less security to the revenue and attended with as little expense in the execution, as well as risk of error in the calculations, keeping the accounts and records of the office, and in rendering accounts to the Treasury, as I conceive practicable, I would propose a substitution of the measure referred to—that, on the importation of all dutiable merchandise, such proportion of each invoice as would amply secure the duty on the whole should be deposited in the custody and under the exclusive control of the customs, which would not require more than one-third of the stores, if so many, as would be necessary to contain the whole, and deliver to the importer, forthwith, the balance of his invoice, (say two-thirds, more or less, as the case might require,) on giving his own bond for the duties.

In frequent conversation with merchants on the subject of cash duties, they have generally stated, in objection to the measure, that it would place mercantile business wholly in the hands of men of large capital. To obviate this objection, and for the accommodation of importers generally, but more especially those of small capitals, allow (as might be deemed advisable) three, six, and nine; six, nine, and twelve; or eight, ten, and twelve months credit, beyond which I think credit in no case should be extended; this course would not impair the security deposited, and be productive of as little incovenience to the merchant as would consist with the safety of the revenue; as, on payment of the first instalment, he would be entitled to receive from store one-third of his goods deposited, and in like manner at the payment of the subsequent instalment. As an inducement to the payment of cash duty at the time of importation, which would proportionably lessen still further the quantity of goods to be taken into store, allow a discount according to the credit given, equivalent to the rate of six per cent. per annum, which, I think, money is always worth to men in business, notwithstanding the reduced rate of interest which has obtained for some time past. A like benefit of discount might be allowed on the payment of bonds in anticipation, provided it was made on or before half the term of credit had elapsed; the labor of calculating discounts on short periods, which in many instances might be of little value to the receiver, should be avoided.

The stores and goods deposited therein should be placed under the care of a principal superintendent, with such assistance as might be necessary, who should report weekly to the Collector the condition of the stores and merchandise under his care.

In stating my views on the subject, which are respectfully submitted for your consideration, I may have fallen short of expressing them as explicitly and intelligibly as I intended.

I have the honor to be, very respectfully, your obedient servant,

JOHN STEELE.

RICHARD RUSH, Esq., *Secretary of the Treasury.*

P. S.—It may not be improper further to remark that the indefinite payment of duties under the general deposit plan, which, I apprehend, would leave it discretionary with the importer what payments he would make within the whole range of time from the importation to the period which would necessarily be fixed for finally discharging the duties thereon, would be materially deficient in giving that precise

view which the definite payments in the plan I have suggested would afford of the prospective revenue coming into the Treasury, which I suppose to be indispensably necessary in conducting the financial arrangements of your office; of this, however, you are the proper judge. J. S.

No. 11.

BALTIMORE, *September* 27, 1825.

According to the existing system of warehousing teas, wines, and spirits, the credits on the duties are longer than if they were not stored; added to which, the quantities which may be eventually exported remain uncertain as long as the limited time of exportation with privilege of drawback. In this view of the subject, if the limit should be extended to two years, and the system of deposit applied to merchandise of every description, the inconvenience above stated would be much augmented, so as to render the necessary anticipations of the receipts into the Treasury very uncertain. There can be little doubt that, if the deposit system was extended, considerable quantities of goods must be deposited to meet the demands for the South American and other markets; and if the right of drawback (as in the existing case of wines and spirits) was made contingent on the deposit, no doubt the quantity would be very large. If the time should be extended to two years, the final settlement of the duties would be procrastinated; it follows that more warehouse room would be wanted for the reception of the increased quantity of goods stored. It is probable, however, that some time would elapse before the measure of deposit would be very generally adopted by the importer; they would be deterred in the outset by the novelty of the plan and the inconvenience and expense to which they would think themselves subjected, and also the trouble of complying with the necessary and multiplied custom-house forms to which they would be liable in getting their goods in detail out of the store. It is presumed that the additional expense of store rent, storekeepers, &c., must be levied in some shape from the goods stored; this, however, would be progressive, and contingent on the increase of trade. It is concluded that the object in view is to improve the commerce of the country. The merchants, ever alive to their interests, will soon test its efficacy. If they find it advantageous, they will not regard the additional expense and trouble; but if they do not find their account in it, they will abstain as far as they can from depositing, and probably petition for a repeal of the law. It is to be recollected that the British Government has extended their deposit system to some of its colonies, evidently with a view of having goods ready and at hand to supply the southern markets. This may deserve the consideration of our Government. It is not supposed that the measure, if adopted, would naturally lessen or increase the net receipts into the Treasury under the existing tariff. The great mass of available duties arises on the goods consumed in the United States; the per centum retained out of the amount of drawbacks is but small when considered as an item of revenue, nor would the increase which might be expected from an augmentation of exports tend to make it a fund of much consequence. The amount retained might, perhaps, be increased; $2 50 on $100 drawback is no great matter; perhaps $5 would not be too much. I would beg leave to go a little further, and say that disproportioned credits now allowed on goods imported from beyond Cape of Good Hope, &c., viz: eight, ten, and eighteen months, should be reduced to periods falling in with other importations, both for the facility of revenue transactions and the safety of State and merchants. In so long a period as the latter the changes are often very great; the risk is increased to the revenue and the merchants, who are connected together; and additional trouble so given to the officers accounting to the Treasury at the custom-houses, &c., besides the delays of collection. So few are interested, and desire to have this long credit, that not more than one person is here recollected to have approved the regulation, and his approval of it was deemed no recommendation. The deposit of wines and spirits is productive of much trouble in keeping the accounts at the custom-house, and the benefit to the public can hardly be made out, while the individuals feel all the inconvenience of having their goods in other men's custody, who are at the same time irresponsible. Laws ought not to be changeable; but this reason should not forbid a return to less exceptionable regulations.—(See act 20th of April, 1818, chapter 124.)

Respectfully submitted.

JAMES H. McCULLOCH, *Collector, Custom-house, Baltimore.*

RICHARD RUSH, Esq.

No. 12.

COLLECTOR'S OFFICE, *Alexandria, May* 3, 1825.

SIR: I have had the honor to receive your letter of the 23d ultimo, covering a resolution of the House of Representatives of the 2d of March last, calling on you to report to that House, at its next session, "whether any, and if any, what, effect would be produced on the commerce and navigation and revenue of the United States by extending the time within which merchandise may be exported with the benefit of debenture from one to two years, and what amount of duties ought to be retained to repay the disbursements of the Treasury upon that branch of trade; and also whether any additional Government storehouses will be necessary, if the system of deposit, now applicable to wines, teas, and distilled spirits, should be extended to merchandise of every description." As to the first branch of the inquiry—what would be the effect upon the revenue and commerce and navigation of extending the limitation of exportation for drawback to two years—I am decidedly of opinion it would be salutary, both on our commerce and navigation, by extending the field of enterprise and giving employment to a greater number of vessels; nor do I believe it would affect the revenue injuriously. But, to render it safe, nothing short of the application of the system of deposit now in use as to wines, teas, and spirits, to all articles of merchandise which are the objects of it, will afford adequate security. With that guard, no objection is perceived to extending the limitation to two years. In the present state of the trade of this port, and until it shall be materially augmented, the present public stores will be abundantly sufficient if the change were made.

As to the retention of duties, I am thoroughly persuaded that less than two and a half per cent., the present sum retained, will not be sufficient to indemnify the United States for disbursements incident to that branch of trade.

With very high respect, I have the honor to be, sir, your most obedient servant,

H. PEAKE, *Collector.*

Hon. SAMUEL L. SOUTHARD, *Acting Secretary of the Treasury.*

No. 13.

COLLECTOR'S OFFICE, *Richmond, November* 29, 1825.

SIR: It will appear a long time to allow an official communication from the Department to remain unanswered, but the bad state of my own health, and that of a part of my family latterly, has denied my doing so till now; beside that, I considered it proper to consult some of the best-informed merchants of this place, who are entitled to great respect, and in whose hands I had placed the communication.

The following is the result of their observations:

"*To the Collector of the District of Richmond:*

"SIR: Your letter, enclosing those of Mr. Southard, Acting Secretary of the Treasury, covering a resolution of Congress of the 2d March last, has been duly considered, viz: *First.* On that of extending the time within which merchandise may be exported for the benefit of debenture. *Second.* What amount of duties ought to be retained to repay the disbursements of the Treasury upon that branch of trade. *Third.* Whether any additional Government stores will be necessary, if the system of deposit, now appli cable to spirits, wines, and teas, should be extended to every description of merchandise.

"It is plain to all here that, whether the debenture laws remain as they are, or be hereafter extended, the commerce of this (James) river can be little affected, as you well know that it is rarely a case occurs at this place where debenture is claimed upon exportation, but as it may affect the commerce of the United States generally, we can scarce hazard an opinion. We think, however, the period within which merchandise may be exported for the benefit of drawback already sufficiently extended; that two years would only lead to larger importations at hazard without real benefit, and will tend to individual loss. It might be doubted whether, if the duties now charged upon imports were paid on entry, it would not improve the prosperity of the United States as well as that of individuals engaged in imports, which, to make effectual, ought to be accompanied with a shorter period on exportation for drawback.

"The period now allowed by law for the payment of duties, for instance on British manufactures, acts as a bounty to the manufacturer, and it is notorious that they have nearly the whole of this branch of our imports in their hands.

"JOHN ALLAN,

"*In behalf of the merchants to whom the resolution was referred.*"

With regard to Government stores at this place, I have been a tenant, from year to year, at my own expense, and have occasionally, where the articles for examination were bulky, been obliged to have it performed in the best way I could. While I make this observation, I do not think, under the existing laws, any additional storage is necessary; but should the system of deposit generally be adopted, then, indeed, not only additional stores, but, at this place, an additional inspector will be necessary.

What may be the effect of such an arrangement I cannot venture to say; but, sir, I have no hesitation in believing, if Congress will make the duties payable on entry, and allow an adequate discount, that then the merchant who trades on a solid capital will be able to do business to advantage, inasmuch as it will have the effect to destroy a ruinous monopoly which now defies competition, and I believe would prevent great losses to the public. It would hold out encouragement to American merchants of solid capital to compete with British manufacturers, particularly, and their auction agents.

I am, very respectfully, your obedient servant,

JAMES GIBBON, *Collector.*

I could enlarge upon this subject, but my own want of health, added to a recent calamity in my family, disqualifies me from doing so.

No. 14.

COLLECTOR'S OFFICE, *Norfolk, May* 31, 1825.

SIR: I have had the honor to receive your letter dated the 23d ultimo, enclosing a copy of a resolution of the House of Representatives calling for information on the following points, viz: 1st. What effect would be produced upon the revenue, and commerce, and navigation of the United States, by extending the time within which merchandise may be exported with the benefit of debenture from one to two years. 2d. What amount of duties ought to be retained to repay the disbursements of the Treasury upon that branch of trade; and 3d. Whether any additional Government storehouses will be necessary, if the system of deposit, now applicable to wines, teas, and distilled spirits, should be extended to merchandise of every description.

In reply to the inquiry contained in the first member of the resolution, although the limited commerce of this place has afforded me the opportunity to acquire but little practical information on the subject, I have no doubt that the extension of the time within which merchandise may be exported, with the benefit of debenture from one to two years, would produce a very salutary effect upon the revenue, and commerce, and navigation of the United States. The character of our merchants for skill and enterprise in trade would induce them to import goods to a much larger amount, in proportion as the time was extended, within which they could export them with the benefit of debenture, as thereby a much fairer opportunity would be afforded to ascertain the state of the most important markets in the commercial world. The extensive markets which have been opened, and which are opening, to the commerce of this country by the revolution in South America, hold out strong inducements to our merchants to supply them with such European and other foreign goods as they consume. The extension of the time within which merchandise could be exported with benefit of debenture, aided by the skill and hardy enterprise of our seamen, would enable our merchants to meet the European merchants in those markets on something like equal terms.

Taking into view the commerce of the country at large, I presume that the chances of frauds being practiced on the Government would be somewhat increased by extending the time within which merchandise

may be exported, with the benefit of debenture, if the deposit system should not be extended to merchandise of every description, because, in the event of such extension, the goods would generally pass through more hands, and thereby, as well as the increased difficulty of identifying them, the chances to commit frauds would be increased; these chances, however, might be greatly diminished, if not entirely removed, by proper legal regulations, such as requiring that the merchandise of every description entered for exportation, with the benefit of debenture, should undergo a particular examination and inspection, and that marks or brands, known to all custom-house officers, should be placed on the bales, cases, packages, &c., containing such merchandise.

In reply to the inquiry contained in the second member of the resolution, I have to remark, that I consider the present retention from the amount of duties paid as fully sufficient to cover all expenses attending the collection of such duties, as well as those attending the exportation of the goods on which they accrued. In reply to the inquiry contained in the third and last member of the resolution, I have to remark, that here I do not believe it would be necessary to have any additional Government storehouses; if the system of deposit, now applicable to wines, teas, and distilled spirits, should be extended to merchandise of every description, the revenue would thereby be completely protected against every species of fraud, until after the shipment for exportation, as the goods could always be identified, and no opportunity would exist until then of substituting other and inferior goods for those entered for exportation with the benefit of debenture. I, however, entertain the opinion that such an extension of the deposit system as appears to be contemplated by the resolution would be attended with serious inconvenience in the large commercial ports, and would completely counteract all the advantages likely to result from extending the time within which merchandise may be exported with the benefit of debenture.

I have the honor to be, sir, with very great respect, your obedient servant,

JAMES JOHNSON, *Collector.*

Hon. SAML. L. SOUTHARD, *Acting Secretary of the Treasury.*

No. 15.

CUSTOM-HOUSE, COLLECTOR'S OFFICE, *Savannah, May* 21, 1825.

SIR: Your favor of the 23d ultimo is received, enclosing a copy of a resolution of the 18th Congress in relation to the following points, viz: "Whether any, and if any, what, effect will be produced upon the revenue, commerce, and navigation of the United States by extending the time within which merchandise may be exported with the benefit of debenture from one to two years?" If the inquiry is intended to be general and comprehensive, embracing the aggregate revenue, commerce, and navigation of the United States, I reply, without hesitation, that in all ports enjoying a large export trade the revenue, commerce, and navigation of such ports will be considerably increased by the passage of a law based upon the principles of the resolution. In many of our large cities a correspondence has been opened with South America, by which information has been obtained in about sixty days, as to their markets, particularly on the Pacific. Hence, by this early information, we are enabled to compete with England even in her own manufactures. Our merchants, therefore, by husbanding a supply, may be the first to participate in all the benefits of a rising market. But, if the inquiry was intended to be confined to the district over which I preside, I reply, that at the present the port of Savannah enjoys comparatively but little export trade, and that, consequently, the revenue, commerce, and navigation will not be materially affected by a change in the laws.

"What amount of duties ought to be retained to pay the disbursements of the Treasury upon this branch of trade?"

If the present retention is deemed to be sufficient to repay the present disbursements upon this branch of trade, I cannot perceive that any additional retention will be necessary to repay disbursements in case of additional trade, because the additional retention growing out of that trade will necessarily furnish the additional means to repay the expenses, except for the erection of additional storehouses.

"Whether any additional Government storehouses will be necessary, if the system of deposit, now applicable to wines, teas, and distilled spirits, shall be extended to merchandise of every description?"

The increase of export trade will for the most part be confined to our large commercial ports; they will become the depots to supply this branch of trade. If, therefore, their present warehouses are only equal to their present wants, it necessarily follows that in proportion to the increase of their trade will be the increased demand for additional storehouses. Perhaps it may not be too speculative to say that the revenue, commerce, and navigation of the United States will probably increase one-fourth if the proposed arrangement is carried into effect; consequently the demand for additional warehouses will increase in the same ratio. In this point of view, therefore, the interest of the sums expended for the erection of warehouses ought to be annually repaid either by the charges on storage or by an increase of the present retention.

The foregoing answers are upon the construction which I have given to the resolution. The inquiries are general and the phraseology obscure. It is, therefore, more than probable that I have misconstrued the objects designed thereby to be effected.

I am, respectfully, sir, your obedient servant,

JOHN STEVENS.

Hon. SAMUEL L. SOUTHARD.

19TH CONGRESS.] No. 742. [1ST SESSION.

REMISSION OF DUTIES ON SUGAR, IT BEING LIBELLED AS PORTUGUESE PROPERTY.

COMMUNICATED TO THE SENATE FEBRUARY 17, 1826.

Mr. SMITH, from the Committee on Finance, to whom was referred the petition of Otway Burns, made the following report:

That it appears from the petition and the vouchers submitted in its support, that on the 14th of August, 1818, a brig, bearing the name of "Fortuna," entered the port of Beaufort, North Carolina, laden with sugar, molasses, cotton, and hides, and was regularly admitted to entry by the Collector of the port. That the master, who called himself Murphy, applied to the petitioner to become security for the duties on the said cargo; that from the conversation of Captain Murphy and the crew, and the appearance of the brig, he, the petitioner, was satisfied that she was engaged in fair trade, and being assured by counsel learned in the law that, as the cargo had been regularly entered in the custom-house, he could run no risk in purchasing the same, he did purchase a part thereof, to the amount of about $11,000, which fully secured him (as he then thought) for the amount of the bonds given; and further, he agreed to carry, on freight, the balance of the cargo, for its owner, in his vessels, to New York. It further appears, from the deposition of G. Rumley, clerk of the petitioner, that about twenty-four or thirty barrels of sugar were sold in Beaufort; that a part was shipped to Philadelphia, as is proved by the manifests of the schooners Ann and Jane, the proceeds whereof were paid to him; and the residue of the cargo he landed, to be transported to New York, where it was seized by the Collector, on the ground that the papers accompanying the goods were not regular; which seizure he relinquished on the receipt of the certificate of the Collector of Beaufort. That in the meantime the Portuguese Consul at New York libelled the sugar, &c., as Portuguese property, which, being proved, was, after near five years of contest, decreed to be the property of a subject of Portugal, by which decree the petitioner lost the amount he had paid on his purchase, the freight of his vessel, and was held bound for the duties for which he had given bonds at Beaufort. Those bonds, amounting to $8,334 22, had been put in suit, March, 1819, and judgment had, as of course, been obtained; the execution was suspended by order of the Treasury Department. In February, 1823, the Marshal of New York paid into the Treasury the sum of $4,180 54, being for duties on the goods that had been libelled and sold by him. It further appears that the petitioner paid to the Collector, in 1823 and 1824, the sum of $907 05, being the presumed amount of duties on that part of the cargo sold in Beaufort and Philadelphia, leaving a balance still due on the aforesaid bonds of $3,246 23, from the payment of which, and the interest thereon, the petitioner prays to be released.

The deposition of Mr. Arundle, the Collector who admitted the Fortuna to entry, states "that he has seen a statement of the sales of that part of the cargo which had been sold at Philadelphia, and that the duties thereon did not amount to more than five or six hundred dollars; and that he knew of but a small part of the goods sold in Beaufort." From which it does appear to your committee that the duties collected at New York on the articles libelled and sold there ought, in justice and fairness, to have been to an amount equal to the balance due on the bonds of the petitioner, after the payment of the $907 05 for the presumed amount of the duties payable on the part which had been sold at Beaufort and Philadelphia; and such appears to have been the opinion of Mr. Anderson, Comptroller of the Treasury, who, in his letter to the Hon. N. Macon, dated January 5, 1825, says: "If the goods were adjudged to be the property of Portuguese subjects, and were directed to be restored to them, I am of opinion that Mr. Burns is not legally liable to the duties, and in such case relief could be afforded him by this Department, if judgment had not been obtained on the bonds given by him, in consequence of which the case is no longer considered within the competency of the Treasury."

The committee are at a loss to account for the difference between the amount of duties recovered in New York and those bonded for by the petitioner at Beaufort. There might have been a loss in the weight of the sugar, arising from its frequent removals from one warehouse to another, from the loss of weight which naturally arises in sugar by its drying and the molasses draining from it. The extent, however, can only be accounted for from the belief that the duty at New York was levied on the articles, not being of that quality which was charged at Beaufort at $4\frac{4}{10}$ cents per pound, but on the quality, which, agreeably to law, is chargeable at $3\frac{4}{10}$ cents per pound, which the petitioner has verbally informed the chairman he believed was the case. There is, however, no proof before the committee to substantiate that fact.

The committee have ample proof submitted to them of the fair and honest character of the petitioner, signed by gentlemen of the first respectability, and are of opinion that the prayer of the petitioner ought to be granted, and ask leave to submit a bill for his relief.

19TH CONGRESS.] No. 743. [1ST SESSION.

AFFAIRS OF THE BANK OF THE UNITED STATES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES FEBRUARY 24, 1826.

TREASURY DEPARTMENT, *February* 23, 1826.

SIR: In obedience to a resolution of the House of Representatives of the 20th instant, I have the honor to transmit "the monthly statements of the affairs of the Bank of the United States for the year 1825."

I have the honor to be, with the highest respect, your obedient servant,

RICHARD RUSH.

The SPEAKER *of the House of Representatives of the United States*

DR. *General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned.*

Date.	Banks.	Bills discounted on personal security.	Bills discounted on funded debt.	Bills discounted on bank stock.	Domestic bills of exchange.	Real estate.	Treasurer United States.	Due from Bank United States and offices.	Due from State banks.	Deficiencies.	Banking-houses, bonus, premium, &c.	Mortgages, &c.	Expenses.	Notes of Bank United States and offices.	Notes of State banks.	Specie.
1825.																
Jan. 31	Bank United States	$2,261,323 25	$21,637 94	$2,929,280 00	$387,100 98	$4,472 09	.....	$11,351,636 01	$775,496 33	.....	$1,293,561 19	$19,591 85	$6,457 65	$1,080,843 06	$294,409 57	$2,421,351 82
24	Office, Portsmouth.....	394,732 05	400 00	6,800 00	7,374 01	942 13	.....	5,556 31	.....	.....	.....	.....	41 81	126,035 00	23,210 73	49,330 91
27	Boston	815,944 63	39,380 00	62,600 00	267,391 68	.....	.....	2,731,547 75	153,025 24	.....	91,665 10	.....	.....	523,880 00	56,605 00	381,578 47
27	Providence	361,222 24	.....	8,600 00	181,477 01	.....	.....	73,927 84	16,740 01	.....	.....	.....	505 00	243,555 00	4,986 00	76,095 59
24	Hartford.... ...	424,558 85	.....	4,950 00	78,859 96	.....	.....	121,584 16	10,956 99	$33,058 90	.....	.....	.....	73,215 00	16,021 00	43,710 38
26	New York.....	3,585,737 23	1,200 00	149,400 00	239,552 25	.....	.....	286,541 71	152,481 65	9,997 67	86,424 30	.....	2,213 41	452,025 00	309,000 00	1,272,701 74
24	Baltimore	2,392,110 62	.....	1,586,445 76	120,935 91	131,732 89	.....	130,429 21	105,737 85	305,804 46	110,657 34	.....	1,266 65	379,720 00	61,188 92	334,000 00
22	Washington	1,244,407 61	.....	120,687 22	54,392 96	15,923 97	$193,331 28	225,576 83	20,685 59	.....	29,399 84	.....	1,438 08	173,275 00	14,400 79	75,420 83
25	Richmond	1,148,650 79	.....	43,928 70	54,320 75	33,350 67	.....	255,760 59	16,897 54	95,150 29	35,555 33	.....	6,201 45	142,410 00	71,937 96	134,811 38
22	Norfolk	647,789 59	5,000 00	93,860 00	.....	.....	.....	360,765 84	37,934 11	.....	29,639 69	....	4,715 07	93,600 00	4,088 19	94,324 12
18	Fayetteville	457,346 53	.....	30,500 00	80,411 11	.....	.....	22,120 71	162,296 31	21,087 05	28,498 49	.....	257 62	78,735 00	39,430 00	33,958 10
18	Charleston	1,855,033 77	20,265 00	468,565 00	203,400 71	.....	.....	29,006 36	242,039 93	6,909 00	67,727 78	108,500 00	1,288 00	539,050 00	111,154 00	365,463 23
18	Savannah	446,465 15	.....	16,128 60	8,331 68	7,676 46	.....	360,040 86	11,262 21	8,066 37	41,586 07	.....	3,589 77	1,034,040 00	32,298 00	175,021 32
14	Lexington	1,029,900 14	.....	.....	42,141 49	74,402 96	.....	13,835 58	.....	.....	.....	7,000 00	2,051 74	32,910 00	21,754 00	62,495 88
12	Louisville	1,075,415 24	.....	.....	71,810 84	35,083 78	.....	18,659 42	7,293 18	.....	11,514 86	.....	176 13	59,955 00	8,617 19	51,407 94
15	Chilicothe	433,771 00	.....	.....	10,960 00	....	.....	45,962 80	.....	.....	.....	.....	77 35	222,745 00	47,804 29	47,064 88
15	Cincinnati.....	1,302,751 94	.....	500 00	143,354 65	971,981 77	.....	2,780 63	100,334 15	7,723 14	.....	.....	10,971 12	.....	.....	15,772 44
Dec. 27	New Orleans ...	2,278,855 56	.....	8,500 00	477,931 49	.....	.....	60,103 13	24,331 20	13,134 27	42,500 00	.....	2,071 24	1,008,830 00	46,253 00	959,501 32
Jan. 20	Pittsburg	706,145 96	.....	.....	44,450 62	86,700 00	2,194 36	13,620 79	.....	.....	14,123 13	.....	2,041 57	71,940 00	15,195 00	22,039 63
		22,862,162 15	87,882 94	5,557,744 68	2,467,398 10	1,362,966 72	195,525 64	16,109,461 53	1,837,512 29	500,931 15	1,882,853 12	135,091 85	45,363 66	6,336,763 06	1,178,353 64	6,616,049 98

General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned—Continued. CR.

Date.	Banks.	Capital stock.	Notes issued.	Dividends unclaimed.	Profit and loss and contingent interest.	Discount, exchange, and interest.	Due to the Bank United States and offices.	Due to State banks.	Baring Brothers & Co.	Seven per cent. stock.	Six per cent. stock exchanged.	Deposits of the Treasurer United States.	Special deposits Treasury drafts.	Deposits of public officers.	Deposits of individuals.	Contingent fund.
1825.																
Jan. 31	Bank United States....	$24,045,919 63	$1,933,849 96	$67,132 95	$644,359 76	$10,160 33	$3,550,613 61	$586,263 89	$2,574,646 03	$303,759 54	$174,911 00	$394,042 46	.....	$168,300 04	$3,293,727 57	$3,750,947 67
24	Office, Portsmouth....	300,000 00	241,030 00	302 50	.....	4,099 49	9,595 98	.....	.....	.....	.....	3,490 33	.....	43,069 33	12,835 32	.....
27	Boston	1,500,000 00	802,070 00	18,018 25	.....	10,914 22	288,046 86	348,149 85	.....	295,174 77	86,603 20	986,802 56	$275,000 00	240,506 84	272,331 32	.....
27	Providence	400,000 00	291,570 00	3,560 00	.....	5,572 13	87,074 02	29,218 83	.....	.....	.....	69,879 02	.....	28,382 37	51,852 32	.....
24	Hartford.....	250,000 00	402,107 50	2,593 00	.....	3,944 63	34,901 00	47 25	.....	.....	....	62,267 79	.....	37,924 06	13,130 01	.....
26	New York.....	2,500,000 00	832,452 50	29,462 25	.....	28,140 28	762,851 02	176,549 47	.....	400,603 27	34,620 11	625,660 23	.....	281,011 86	868,923 97	.....
24	Baltimore	.....	900,235 00	25,294 25	.....	20,091 13	5,096,572 96	152,883 35	.....	.....	34,495 07	142,758 10	12,500 00	50,213 27	432,318 56	....
22	Washington	500,000 00	870,070 00	4,498 50	.....	7,877 19	50,769 32	41,365 75	.....	.....	.....	53,368 42	.....	318,782 17	322,408 65	.....
25	Richmond	1,000,000 00	748,640 00	13,103 22	.....	11,298 04	9,143 39	11,680 80	.....	.....	.....	35,965 82	.....	85,739 29	123,404 89	.....
22	Norfolk	500,000 00	415,585 00	7,477 50	.....	3,168 53	92,041 68	5,224 05	.....	.....	.....	30,195 68	....	48,746 42	269,277 75	.....
18	Fayetteville	500,000 00	266,070 00	89 25	.....	4,619 21	100,323 37	.....	.....	.....	.....	42,537 99	8,800 00	21,511 76	10,689 34	.....
18	Charleston.....	1,500,000 00	1,065,465 00	8,400 50	.....	24,344 95	519,510 05	.....	.....	54,303 24	23,304 96	116,388 23	.....	55,939 15	647,746 70	.....
18	Savannah	1,000,000 00	1,044,510 00	1,096 05	.....	3,594 24	633 87	6,266 57	.....	.....	.....	24,644 14	.....	19,795 35	43,965 67	.....
14	Lexington	.....	124,165 00	102 50	.....	3,623 52	1,054,739 41	.....	.....	.....	.....	6,707 54	.....	14,428 17	82,725 65	.....
12	Louisville	.....	124,770 00	200 30	.....	3,296 68	1,119,206 74	312 72	.....	.....	.....	11,294 18	.....	2,832 71	78,020 25	.....
15	Chilicothe	.....	190,665 00	.....	.....	1,662 35	514,060 15	2,550 78	.....	.....	.....	49,790 25	.....	26,556 89	23,099 90	.....
15	Cincinnati.....	.....	3,660 00	.....	86,075 94	2,117 57	2,422,621 75	....	.....	.....	.....	....	.....	.....	41,694 58	.....
Dec. 27	New Orleans ...	1,000,000 00	2,592,960 00	379 75	.....	12,588 94	138,399 74	65,648 15	.....	.....	.....	128,782 83	.....	98,008 55	885,248 25	.....
Jan. 20	Pittsburg	.....	152,082 50	.....	1,659 62	4,316 48	717,655 41	.....	.....	.....	.....	40,860 89	.....	1,870 40	60,005 76	.....
		34,995,919 63	13,001,957 46	181,710 77	732,095 32	165,429 91	16,368,760 33	1,426,161 46	2,574,646 03	1,053,840 82	353,934 34	2,825,436 46	296,300 00	1,543,618 63	7,533,406 46	3,750,947 67

At Bank United States:	Funded debt United States, (various).....	$18,422,027 38	At Office, Baltimore:	Debt of S. Smith and B. & G. Williams and J. W. McCulloch ..	$637,457 23
	Debt due by United States.....	5,267 32		Debt of G. Williams.....	269,874 85
	Foreign bills	24,178 00		Debt of J. W. McCulloch.....	300,000 00
		18,451,472 70			1,207,332 08

RECAPITULATION

Dr.			Cr.		
Funded debt United States, (various)		$18,422,027 38	Capital stock		$34,995,919 63
Bills discounted on personal security	$22,862,102 15		Notes issued		13,001,957 46
funded debt	87,882 94		Dividends unclaimed		181,710 77
bank stock	5,527,744 68		Discount, exchange, and interest		165,429 91
		28,477,789 77	Profit and loss and contingent interest		732,095 32
Domestic bills of exchange		2,467,398 10	Due to Bank United States and offices	$16,368,760 33	
Foreign bills of exchange		24,178 00	Due to State banks	1,426,161 46	
Real estate		1,362,266 72			17,794,921 79
Mortgages, &c		135,091 85	Seven per cent. stock		1,053,840 82
Due from Bank United States and offices	16,109,461 53		Six per cent. stock exchanged		353,934 34
Due from State banks	1,837,512 29		Baring Brothers & Co		2,574,646 03
		17,946,973 82	Deposits on account of Treasurer United States	2,825,436 46	
Debt of Smith and B. G. Williams and J. W. McCulloch		1,207,332 08	Deduct overdrafts	195,525 64	
Debt due by the United States		5,267 32		2,629,910 82	
Deficiencies		500,931 15	Deposits of public officers	1,543,618 63	
Banking-houses, bonus, and premium on loans		1,882,853 12	individuals	7,533,406 46	
Expenses		45,363 66			11,706,935 91
Cash.—Notes of Bank United States and offices	6,336,763 06		Special deposit of Treasury drafts		296,300 00
Notes of State banks	1,178,353 64		Contingent fund		3,750,947 67
Specie	6,616,049 98				
		14,131,166 68			
		86,608,639 65			86,608,639 65

BANK OF THE UNITED STATES, *January* 31, 1825.

THOMAS WILSON, *Cashier.*

DR. *General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned.*

Date.	Banks.	Bills discounted on personal security.	Bills discounted on funded debt.	Bills discounted on bank stock.	Domestic bills of exchange.	Real estate.	Treasurer United States.	Due from Bank United States and offices.	Due from State banks.	Deficiences.	Banking-houses, bonus, premium, &c.	Mortgages, &c.	Expenses.	Notes of Bank United States and offices.	Notes of State banks.	Specie.
1825.																
March 1	Bank United States....	$2,090,263 45	$83,947 94	$2,930,580 00	$474,998 65	$4,472 09	.....	$10,998,244 97	$889,229 07	.....	$1,293,961 19	$19,191 85	$10,332 36	$829,868 06	$322,281 36	$1,861,936 97
Feb. 21	Office, Portsmouth....	392,997 25	400 00	5,200 00	7,569 92	942 13	.....	5,678 14	....	.....	.....	.....	414 23	135,015 00	29,227 04	43,980 13
24	Boston	696,971 61	39,400 00	46,600 00	244,936 75	.....	.....	2,779,270 96	278,315 15	.....	95,747 64	.....	....	477,630 00	35,415 00	189,637 66
24	Providence	374,231 79	8,600 00	.....	181,144 71	.....	.....	40,795 54	3,671 04	.....	.....	.....	845 00	251,200 00	12,147 23	49,842 47
21	Hartford.....	410,937 25	.....	4,950 00	83,789 94	.....	.....	9,823 05	13,383 67	$33,058 90	.....	.....	.....	167,375 00	18,464 00	43,261 21
23	New York.....	3,732,623 91	11,200 00	91,000 00	182,175 70	.....	.....	603,339 06	47,894 81	9,997 67	86,424 30	.....	3,795 35	373,835 00	258,000 00	1,101,937 15
28	Baltimore	2,414,603 69	.....	1,418,880 76	135,154 13	131,732 89	.....	99,657 97	79,134 63	305,804 46	110,657 34	.....	4,150 47	353,525 00	74,913 93	410,673 12
26	Washington	1,228,499 40	.....	124,712 22	34,713 00	22,925 41	$122,303 22	199,331 75	27,287 05	.....	22,400 00	.....	2,423 96	168,425 00	24,361 13	103,545 97
22	Richmond	1,134,835 16	.....	43,923 70	27,425 00	32,950 27	.....	382,221 13	16,444 55	95,150 29	35,555 33	.....	7,193 51	64,675 00	39,673 98	126,507 17
19	Norfolk	637,671 58	5,000 00	90,970 00	.....	.....	.....	287,420 14	31,801 81	.....	29,639 69	.....	5,313 56	112,050 00	11,973 49	96,149 62
22	Fayetteville	464,303 73	.....	30,500 00	98,660 32	.....	.....	39,197 29	148,395 41	21,087 05	28,498 49	.....	711 21	43,600 00	12,385 00	33,975 25
15	Charleston	1,887,047 04	27,265 00	447,810 00	742,113 89	.....	.....	2,969 59	63,508 97	6,909 00	67,727 78	108,500 00	2,753 90	287,100 00	170,290 00	364,136 87
15	Savannah	500,469 69	5,465 00	15,193 00	72,996 68	7,834 84	.....	383,873 59	7,950 50	9,868 87	41,593 82	.....	4,286 95	924,770 00	39,039 00	179,130 78
11	Lexington	1,042,778 97	.....	.....	37,485 87	74,402 96	.....	23,314 96	.....	.....	.....	7,000 00	2,683 54	32,910 00	24,842 00	58,865 53
8	Louisville	1,078,990 35	.....	.....	76,715 84	35,110 67	.....	19,698 18	7,293 18	.....	11,514 86	.....	1,414 50	59,955 00	9,295 19	52,963 94
12	Chilicothe	440,075 00	.....	.....	10,960 00	.....	.....	46,207 80	.....	.....	.....	.....	338 29	223,485 00	48,367 00	48,996 02
12	Cincinnati.....	1,305,174 11	.....	500 00	143,354 65	987,731 70	.....	2,813 97	74,881 72	7,723 14	.....	.....	11,329 67	.....	.....	21,660 11
Jan. 24	New Orleans ...	2,506,145 93	.....	6.500 00	573,705 66	....	.....	189,661 30	52,680 63	13,134 27	42,500 00	.....	3,369 56	809,085 00	43,585 00	963,857 91
Feb. 23	Pittsburg	718,325 07	.....	.....	45,374 08	86,700 00	2,194 36	19,650 35	....	.....	14.123 13	.....	2,646 82	58,795 00	18,005 00	31,090 66
		23,056,944 98	181,277 94	5,257,319 68	3,173,274 79	1,384,802 96	124,497 58	16,133,169 74	1,741,872 19	502,733 65	1,880,343 57	134,691 85	64,002 88	5,373,298 06	1,192,265 35	5,782,148 54

General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned—Continued. CR

Date.	Banks.	Capital stock.	Notes issued.	Dividends unclaimed.	Profit and loss and contingent interest.	Discount, exchange, and interest.	Contingent fund.	Due to the Bank United States and offices.	Due to State banks.	Baring Brothers & Co.	Seven per cent. stock.	Six per cent. stock exchanged.	Deposits of the Treasurer United States.	Special deposits Treasury drafts.	Deposits of public officers.	Deposits of individuals.
1825.																
March 1	Bank United States....	$24,045,919 63	$1,993,849 96	$58,685 05	$596,595 14	$24,763 15	$3,750,947 67	$3,335,509 56	$234,452 88	$2,046,060 43	$158,713 75	$145,205 57	$494,592 20	.....	$148,476 63	$3,250,786 81
Feb. 21	Office, Portsmouth.....	300,000 00	240,465 00	87 50	.....	5,828 55	.....	16,423 32	.....	.....	33,047 40	500 00	10,790 33	.....	2,988 65	11,293 09
24	Boston	1,500,000 00	797,835 00	8,615 75	.....	13,771 11	.....	337,112 63	119,787 50	.....	126,117 92	49,512 98	1,266,903 18	$275,000 00	143,359 64	245,909 06
24	Providence	400,000 00	291,325 00	1,253 00	.....	8,264 26	.....	56,946 90	22,270 66	.....	.....	.....	75,379 02	.....	22,151 53	44,885 41
21	Hartford.....	250,000 00	399,117 50	.....	.....	6,093 15	.....	17,784 17	6,672 36	.....	.....	.....	62,671 47	.....	26,306 55	16,397 82
23	New York.....	2,500,000 00	817,572 50	13,649 75	.....	48,120 17	.....	355,340 78	304,370 54	.....	158,457 40	25,260 03	1,173,509 13	.....	221,666 42	884,276 23
28	Baltimore	.....	897,410 00	7,188 15	.....	29,972 83	.....	5,090,300 24	114,204 51	.....	.....	29,885 25	112,119 44	.....	33,678 96	431,461 09
26	Washington	500,000 00	863,330 00	4,068 50	.....	13,550 89	.....	52,818 21	99,629 67	.....	.....	.....	53,368 42	.....	324,883 69	239,278 73
22	Richmond	1,000,000 00	745,640 00	7,413 22	.....	15,625 64	.....	12,694 67	5,154 88	.....	.....	.....	87,450 27	.....	28,521 09	104,055 32
19	Norfolk.....	500,000 00	413,195 00	3,670 00	.....	4,606 24	.....	71,338 34	8,581 62	.....	.....	.....	9,113 83	.....	19,425 12	278,059 74
22	Fayetteville	500,000 00	262,965 00	336 75	.....	8,420 95	.....	55,835 15	.....	.....	.....	.....	59,605 84	.....	21,233 54	12,916 52
15	Charleston	1,500,000 00	1,062,565 00	23,578 00	.....	38,615 05	.....	426,589 11	16,082 00	.....	39,689 24	8,221 61	158,235 24	.....	35,509 49	869,047 30
15	Savannah	1,000,000 00	1,044,510 00	4,176 05	.....	6,026 23	.....	633 87	1,266 57	.....	.....	.....	31,039 39	.....	24,676 78	80,143 83
11	Lexington	.....	124,165 00	192 50	.....	6,638 51	.....	1,071,902 12	.....	.....	.....	.....	8,101 74	.....	14,520 22	78,763 74
8	Louisville	.....	124,770 00	359 05	.....	5,753 39	.....	1,125,078 04	312 72	.....	.....	.....	10,931 91	.....	3,197 06	82,549 54
12	Chilicothe	.....	190,665 00	.....	.....	2,878 50	.....	518,267 37	2,202 33	.....	.....	.....	58,802 31	.....	21,277 64	24,335 96
12	Cincinnati	.....	3,660 00	.....	86,075 94	6,544 71	.....	2,422,415 64	.....	.....	.....	.....	.....	.....	.....	36,472 78
Jan. 24	New Orleans ...	1,000,000 00	2,586,465 00	254 75	.....	33,470 26	.....	108,347 43	368,591 21	.....	.....	.....	143,361 03	.....	94,062 81	869,672 77
Feb. 23	Pittsburg	.....	151,702 50	.....	1,659 62	6,914 30	.....	743,424 62	.....	.....	.....	.....	40,026 64	.....	2,831 69	50,345 10
		34,995,919 63	13,011,207 46	133,530 02	684,330 70	285,857 89	3,750,947 67	15,818,762 17	1,233,579 45	2,046,060 43	516,025 71	258,585 44	3,856,001 39	275,000 00	1,188,767 51	7,610,650 84

At Bank United States:

Funded debt United States, (various)	$18,422,027 38
Debt due by the United States	5,267 32
Foreign bills of exchange	47,955 77

At Office, Baltimore:

Debt of S. Smith and B. G. Williams and J. W. McCulloch ..	$637,457 23
Debt of G. Williams	269,874 85
Debt of J. W. McCulloch	300,000 00
	1,207,332 08

RECAPITULATION.

Dr.			Cr.		
Funded debt United States, (various)		$18,422,027 38	Capital stock		$34,995,919 63
Bills discounted on personal security	$23,056,944 98		Notes issued		13,011,207 46
funded debt	181,277 94		Dividends unclaimed		133,530 02
bank stock	5,257,319 68		Discount, exchange, and interest		285,857 89
		28,495,542 60	Contingent fund		3,750,947 67
Domestic bills of exchange		3,173,274 79	Profit and loss and contingent interest		684,330 70
Foreign bills of exchange		47,955 77	Due to Bank United States and offices	$15,818,762 17	
Real estate		1,384,802 96	Due to State banks	1,233,579 45	
Mortgages, &c		134,691 85			17,052,341 62
Due from Bank United States and offices	16,133,169 74				
Due from State banks	1,741,872 19		Seven per cent. stock		516,025 71
		17,875,041 93	Six per cent. exchanged		258,585 44
Debt of S. Smith and B. G. Williams and J. W. McCulloch		1,207,332 08	Baring Brothers & Co		2,046,060 43
Debt due by the United States		5,267 32	Deposits on account of Treasurer United States	3,856,001 39	
Deficiencies		502,733 65	Deduct overdrafts	124,497 58	
Banking-houses, bonus, premium, &c		1,880,343 57		3,731,503 81	
Expenses		64,002 88	Deposits of public officers	1,188,767 51	
Cash.—Notes of Bank United States and offices	5,373,298 06		Deposits of individuals	7,610,650 84	
State banks	1,192,265 35				12,530,922 16
		6,565,563 41			
Specie		5,782,148 54	Special deposit of Treasury drafts		275,000 00
		85,540,728 73			85,540,728 73

Bank of the United States, *March* 1, 1825.

J. ANDREWS, *Assistant Cashier.*

DR. *General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned.*

Date.	Banks.	Bills discounted on personal security.	Bills discounted on funded debt.	Bills discounted on bank stock.	Domestic bills of exchange.	Real estate.	Treasurer United States.	Due from Bank United States and offices.	Due from State banks.	Deficiencies.	Banking-houses, bonus, premium, &c.	Mortgages.	Expenses.	Notes of Bank United States and offices.	Notes of State banks.	Specie.
1825.																
Mar. 31	Bank United States	$2,103,557 69	$89,193 96	$2,927,080 00	$611,436 60	$1,302 09	.....	$11,094,981 17	$708,311 79	.....	$1,293,961 19	$141,724 34	$15,603 67	$449,278 06	$323,916 23	$1,689,261 73
21	Office, Portsmouth.....	390,894 12	400 00	5,200 00	9,726 74	942 13	$35,597 63	2,646 37	.....	.....	.....	.....	1,064 23	125,205 00	17,447 44	43,067 63
24	Boston	865,616 45	111,800 00	63,800 00	226,427 23	.....	.....	2,739,090 82	104,740 15	.....	95,829 39	.....	4,468 86	488,990 00	25,125 00	279,609 97
24	Providence	405,444 20	.....	8,600 00	154,907 53	.....	.....	28,724 21	8,212 29	.....	.....	.....	1,495 00	222,195 00	13,788 00	46,185 98
28	Hartford	406,482 16	.....	3,450 00	94,562 42	.....	.....	52,825 97	9,559 83	$33,058 90	.....	.....	1,302 45	69,965 00	21,912 00	42,948 99
30	New York.....	4,159,331 39	21,200 00	111,000 00	193,528 10	.....	.....	633,948 61	132,018 26	9,997 67	86,424 30	....	5,908 56	479,952 00	183,000 00	1,049,169 47
28	Baltimore	2,456,944 32	.....	1,566,880 76	179,170 93	131,735 53	.....	86,721 91	118,729 69	305,804 46	110,657 34	.....	4,351 35	300,380 00	83,136 26	346,673 12
26	Washington	1,218,307 26	.....	118,061 22	31,770 70	23,872 66	269,700 46	195,546 20	26,134 82	.....	22,400 00	.....	3,853 96	120,145 00	18,057 22	89,246 85
22	Richmond	1,009,106 65	.....	49,923 70	54,997 15	32,950 27	.....	237,723 87	42,126 42	94,650 29	35,555 33	.....	8,114 99	164,085 00	82,226 84	94,578 21
19	Norfolk	636,617 24	5,000 00	93,270 00	.....	.....	11,404 26	300,216 09	7,302 71	.....	29,639 69	.....	5,930 77	69,895 00	10,762 59	94,469 75
22	Fayetteville	454,995 17	.....	30,500 00	109,088 63	.....	.....	5,860 04	115,596 16	21,087 05	28,498 49	.....	1,509 39	191,630 00	22,479 00	48,313 50
15	Charleston	1,856,597 48	39,515 00	394,010 00	692,432 53	.....	.....	27,648 43	25,074 13	6,909 00	67,727 78	108,500 00	4,809 23	224,050 00	175,450 00	360,885 03
22	Savannah	531,424 23	.....	58,705 00	32,330 68	7,917 11	.....	419,960 92	7,950 50	9,868 87	41,714 97	.....	4,993 31	805,040 00	68,596 00	208,392 52
11	Lexington	1,040,388 96	.....	....	47,765 91	74,002 96	.....	31,065 24	.....	.....	.....	7,000 00	3,410 32	32,910 00	26,192 00	54,801 63
8	Louisville	1,087,013 15	.....	.....	86,438 51	33,729 83	.....	27,655 32	7,314 93	.....	11,514 86	.....	2,240 25	122,845 00	10,713 51	32,425 54
19	Chilicothe	456,417 00	.....	....	10,960 00	.....	.....	69,123 87	.....	.....	.....	.....	1,301 34	174,055 00	13,141 00	48,307 72
Feb. 12	Cincinnati	1,305,174 11	.....	500 00	143,354 65	987,731 70	.....	2,813 97	74,881 72	7,723 14	.....	.....	11,329 67	.....	.....	21,660 11
Mar. 7	New Orleans ...	2,380,395 89	....	6,500 00	882,861 46	.....	.....	532,975 20	51,198 00	13,134 27	42,500 00	.....	6,294 81	257,105 00	82,075 00	929,103 91
23	Pittsburg	737,764 65	.....	.....	49,531 60	86,700 00	2,194 36	20,539 20	14,000 00	.....	14,123 13	.....	3,004 16	86,210 00	20,305 00	41,659 24
		23,592,472 12	267,108 96	5,437,480 68	3,611,291 37	1,383,884 28	318,896 71	16,510,067 41	1,453,151 40	502,233 65	1,880,546 47	257,224 34	90,986 27	4,383,935 06	1,198,323 09	5,520,760 90

General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned—Continued. Cr.

Date.	Banks.	Capital stock.	Notes issued.	Dividends unclaimed.	Profit and loss and contingent interest.	Discount, exchange, and interest.	Contingent fund.	Due to the Bank United States and offices.	Due to State banks.	Baring Brothers & Co.	Seven per cent. stock.	Six per cent. stock exchanged.	Deposits of the Treasurer United States.	Deposits of public officers.	Deposits of individuals.	Treasury note stock.
1825.																
Mar. 31	Bank United States....	$24,045,919 63	$2,053,849 96	$51,475 30	$540,277 47	$46,042 77	$3,750,947 67	$5,270,505 03	$248,858 17	$1,395,800 00	$107,456 20	$85,560 02	$211,726 59	$812,943 24	$3,113,602 63	$635,860 67
21	Office, Portsmouth.....	300,000 00	246,465 00	77 50	.....	7,428 67	.....	25,908 98	.....	.....	14,157 90	500 00	.....	28,878 37	8,774 87	.....
24	Boston	1,500,000 00	797,185 00	7,133 25	.....	18,756 91	.....	301,771 21	205,198 61	.....	93,866 26	39,909 51	1,602,589 81	210,427 07	228,660 24	.....
24	Providence	400,000 00	291,325 00	870 00	.....	11,412 55	.....	21,893 30	17,027 74	.....	.....	....	77,013 54	20,892 82	49,117 26	.....
28	Hartford.....	250,000 00	395,932 50	.....	.....	9,275 23	.....	11,890 51	1,768 10	.....	.....	.....	16,702 15	37,453 28	13,045 95	.....
30	New York.....	2,500,000 00	794,057 50	6,024 75	.....	78,395 48	.....	709,315 02	241,591 41	.....	131,192 69	18,260 03	1,550,921 78	279,104 38	756,615 32	.....
28	Baltimore	.....	883,600 00	5,898 00	.....	46,003 69	.....	5,133,729 13	55,315 87	.....	.....	9,636 87	69,855 09	132,316 15	562,162 95	.....
26	Washington	500,000 00	887,680 00	3,883 50	.....	16,532 35	.....	56,555 48	40,600 21	.....	2,025 65	7,981 33	53,368 42	311,865 08	231,104 78	25,499 55
22	Richmond	1,000,000 00	734,515 00	6,548 22	.....	19,474 99	.....	23,897 05	5,908 13	.....	.....	. .....	63,339 72	50,284 87	92,070 74	.....
19	Norfolk	500,000 00	421,195 00	2,930 00	.....	5,739 76	.....	36,968 73	25,720 32	.....	.....	.....	.....	27,438 74	244,515 55	.....
22	Fayetteville	500,000 00	330,965 00	259 25	.....	10,679 79	.....	109,855 49	.....	.....	.....	.....	40,785 29	29,003 12	8,009 49	.....
15	Charleston	1,500,000 00	1,062,565 00	15,990 50	.....	50,099 68	.....	249,995 80	.....	.....	14,660 00	2,445 13	157,399 08	41,307 53	889,145 89	.....
22	Savannah	1,000,000 00	1,043,780 00	1,976 05	.....	10,352 68	.....	1,984 84	1,357 32	.....	.....	.....	9,992 00	22,185 37	105,265 85	.....
11	Lexington	.....	121,285 00	192 50	.....	10,033 16	.....	1,070,105 14	.....	.....	.....	.....	6,600 96	14,181 72	95,138 54	.....
8	Louisville	.....	133,260 00	252 80	459 98	8,583 68	.....	1,190,173 86	312 72	.....	.....	....	4,688 87	8,105 48	76,053 51	.....
19	Chilicothe	.....	190,305 00	.....	.....	4,823 89	.....	462,953 07	3,115 45	.....	.....	.....	34,878 33	46,474 70	30,755 49	.....
Feb. 12	Cincinnati	.....	3,660 00	.....	86,075 94	6,544 71	.....	2,422,415 64	.....	.....	.....	.....	.....	.....	36,472 78	.....
Mar. 7	New Orleans ...	1,000,000 00	2,579,490 00	254 75	.....	61,941 23	.....	98,575 72	123,803 33	.....	.....	.....	161,261 35	110,344 97	1,048,472 19	.....
23	Pittsburg	.....	151,702 50	.....	1,659 62	10,102 71	.....	822,409 92	.....	.....	.....	.....	38,797 44	2,723 22	48,635 93	.....
		34,995,919 63	13,122,817 46	103,766 37	628,473 01	432,223 93	3,750,947 67	18,020,903 92	970,577 38	1,395,800 00	363,358 70	164,292 89	4,099,920 42	2,185,930 11	7,637,619 96	661,360 22

At Bank United States:

Funded debt United States, (various).....	$20,872,027 38
Debt due by the United States	5,267 32
Foreign bills of exchange.....	40,922 43

At Office, Baltimore:

Debt of S. Smith and Buchanan, George Williams, and J. W. McCulloch	$637,457 23
Debt of J. Williams.....	269,874 85
Debt of G. W. McCulloch.....	300,000 00
	1,207,332 08

RECAPITULATION.

Dr.			Cr.		
Funded debt United States, (various)		$20,872,027 38	Capital stock		$34,995,919 63
Bills discounted on personal security	$23,592,472 12		Notes issued		13,122,817 46
funded debt	267,108 96		Dividends unclaimed		103,766 37
bank stock	5,437,480 68		Discount, exchange, and interest		432,223 93
		29,297,061 76	Contingent fund		3,750,947 67
Domestic bills of exchange		3,611,291 37	Profit and loss and contingent interest		628,473 01
Foreign bills of exchange		40,922 43	Due to the Bank of the United States		
Real estate		1,383,884 28	and offices	$18,020,903 92	
Mortgages, &c		257,224 34	Due to State banks	970,577 38	
Due from Bank United States and offices.	16,510,067 41				18,991,481 30
Due from State banks	1,453,151 40		Seven per cent. stock		363,358 70
		17,963,218 81	Six per cent. stock exchanged		164,292 89
Debt of S. Smith and Buchanan, G. Williams, and J. W. McCulloch		1,207,392 08	Treasury note stock		661,360 22
Debt due by the United States		5,267 32	Baring Brothers & Co		1,395,800 25
Deficiencies		502,233 65	Deposits of Treasurer United States	4,099,920 42	
Banking-houses, bonus, premium on loan, &c		1,880,546 47	Deduct overdrafts, &c	318,896 71	
Expenses		90,986 27		3,781,023 71	
Cash.—Notes of Bank United States and offices	4,383,935 06		Deposits of public officers	2,185,930 11	
Notes of State banks	1,198,323 09		Deposits of individuals	7,637,619 96	
Specie	5,520,760 90				13,604,573 78
		11,103,019 05	Special deposit of Treasury drafts		
		88,215,015 21			88,215,015 21

Bank of the United States, *March* 31, 1825.

THOMAS WILSON, *Cashier.*

Dr. *General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned.*

Date.	Banks.	Bills discounted on personal security.	Bills discounted on funded debt.	Bills discounted on bank stock.	Domestic bills of exchange.	Real estate.	Treasurer United States.	Due from Bank United States and offices.	Due from State banks.	Deficiencies.	Banking houses, bonus, and premium on loans.	Mortgages, &c.	Expenses.	Notes of Bank United States and offices.	Notes of State banks.	Specie.
1825.																
April 29	Bank United States....	$2,612,847 95	$40,800 00	$2,922,866 36	$656,032 25	$4,302 09	.....	$11,066,550 32	$739,718 05	.....	$1,293,961 19	$142,931 82	$20,091 07	$836,373 06	$283,109 29	$665,866 73
25	Office, Portsmouth.....	391,249 45	400 00	5,200 00	4,600 00	942 13	$25,480 52	2,370 30	223 72	.....	.....	.....	1,064 23	123,285 00	23,555 18	41,414 64
21	Boston	735,278 64	2,100 00	68,600 00	322,432 33	.....	.....	2,639,128 01	74,790 59	.....	96,904 02	.....	4,468 86	494,090 00	39,511 00	297,351 81
20	Providence	412,888 56	.....	7,700 00	152,544 69	.....	.....	21,267 21	1,426 82	.....	.....	.. ..	1,960 37	231,130 00	7,332 09	56,091 32
25	Hartford.....	429,975 21	.....	6,450 00	88,002 42	.....	....	32,651 81	26,379 76	$33,058 90	.....	.....	1,302 45	67,495 00	13,340 00	42,920 28
27	New York.....	4,605,066 38	10,500 00	86,000 00	165,386 27	.....	.....	2,473,123 50	230,879 94	9,997 67	86,424 30	.....	7,237 34	416,139 00	412,000 00	609,781 19
25	Baltimore.....	2,543,749 18	.....	1,749,955 76	223,772 83	131,743 53	.....	37,681 61	125,186 11	305,804 46	110,657 34	.....	5,459 93	321,150 00	62,471 38	173,000 00
23	Washington	1,209,920 30	.....	117,541 22	21,673 00	29,633 79	228,726 75	264,141 20	31,988 74	10,063 57	22,400 00	.....	4,916 07	121,040 00	17,828 48	46,991 56
26	Richmond	1,112,302 62	.....	49,923 70	39,069 01	32,519 27	.....	222,160 22	32,611 72	94,650 29	35,555 33	.....	9,156 57	264,200 00	58,408 00	88,367 83
23	Norfolk	638,716 10	5,000 00	81,900 00	.....	.....	7,970 74	332,245 79	11,068 44	.....	29,639 69	.....	6,620 72	53,350 00	19,099 96	76,800 00
19	Fayetteville.....	461,828 47	.....	30,500 00	92,104 74	.....	.....	5,935 46	113,473 66	21,087 05	28,498 49	.....	1,803 04	180,910 00	21,699 00	48,163 11
19	Charleston.....	1,954,168 87	44,785 00	439,380 00	557,689 38	.....	.....	347,796 52	.....	6,909 00	67,727 78	.....	6,447 38	55,825 00	95,690 00	355,535 04
19	Savannah.....	602,055 02	.....	58,705 00	97,472 88	7,854 40	.....	485,921 04	126,865 50	9,868 87	42,011 33	.....	5,793 01	542,870 00	91,190 00	209,288 00
8	Lexington	1,032,592 54	.....	.....	47,550 93	74,002 96	25,875 95	43,816 15	.....	.....	.....	7,000 00	3,795 31	31,920 00	17,362 00	46,745 50
5	Louisville	1,079,050 23	.....	.....	99,860 38	33,729 83	.....	39,712 59	7,314 93	.....	11,514 86	....	2,992 29	104,985 00	14,303 51	34,552 12
16	Chilicothe.....	459,711 00	.....	.....	10,960 00	6,027 24	.....	64,979 24	.....	.....	.....	.....	1,363 84	172,150 00	10,940 00	52,660 10
2	Cincinnati.	1,323,996 76	.....	500 00	143,354 65	1,012,792 11	..... .	2,813 97	41,674 35	7,723 14	.....	.....	17,446 04	.....	....	10,015 88
Mar. 28	New Orleans ...	2,278,915 29	.....	6,000 00	835,216 32	.....	.....	470,699 55	51,755 44	13,134 27	42,500 00	.....	6,787 88	632,095 00	83,390 00	862,763 71
April 20	Pittsburg.....	757,868 21	.....	.....	58,230 37	82,200 00	2,194 36	6,581 36	.....	.....	14,123 13	.....	3,448 81	51,185 00	17,456 00	15,909 21
		24,642,180 78	103,585 00	5,631,222 04	3,615,952 45	1,415,747 35	290,248 32	18,559,575 85	1,615,357 77	512,297 22	1,881,917 46	149,931 82	112,155 21	4,700,192 06	1,288,685 89	3,734,218 03

General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned—Continued. CR.

Date.	Banks.	Capital stock.	Notes issued.	Dividends unclaimed.	Profit and loss, and contingent interest.	Discount, exchange, and interest.	Contingent fund.	Due to Bank of United States and offices.	Due to State banks.	Baring Brothers & Co.	Seven per cent. stock.	Six per cent. stock exchanged.	Treasury note stock.	Deposits of Treasurer United States.	Deposits of public officers.	Deposits of individuals.
1825.																
April 29	Bank United States....	$24,045,919 63	$2,054,909 96	$49,211 55	$526,812 42	$310,352 94	$3,750,947 67	$5,817,364 75	$249,785 75	$1,172,990 71	$76,898 85	$30,374 31	$110,764 39	$386,124 31	$247,164 49	$3,457,192 29
25	Office, Portsmouth.....	300,000 00	246,090 00	45 00	.....	9,912 31	.....	17,938 92	.....	.....	12,291 90	.....	8,131 74	.....	13,847 05	11,528 25
21	Boston	1,500,000 00	796,090 00	5,795 75	.....	23,957 27	.....	434,244 91	168,330 21	.....	75,011 04	34,625 91	113,274 32	1,215,061 58	201,875 85	206,388 42
20	Providence	400,000 00	291,225 00	370 00	.....	13,531 23	.....	23,242 45	33,381 24	.....	.....	.....	.....	67,459 39	24,815 47	38,316 28
25	Hartford.....	25,000 00	395,932 50	810 00	.....	11,905 73	.....	10,974 55	2,528 75	.....	.....	.....	.....	17,746 68	33,155 11	18,522 51
27	New York.....	2,500,000 00	788,437 50	5,549 75	.....	116,183 15	.....	1,367,571 92	184,524 28	.....	118,245 69	10,001 54	91,374 83	2,848,341 93	246,285 75	836,019 25
25	Baltimore	.....	879,055 00	4,755 50	.....	70,116 56	.....	5,380,267 22	54,772 96	.....	.....	8,552 00	2,909 94	97,796 41	47,254 31	452,484 31
23	Washington	500,000 00	887,680 00	2,781 00	.....	21,034 84	.....	28,359 89	48,274 01	.....	1,485 65	7,981 33	22,899 64	53,368 42	298,791 63	254,208 27
26	Richmond	1,000,000 00	793,885 00	6,140 72	.....	25,579 29	.....	47,610 47	31,559 59	.....	.....	.....	.....	5,141 08	37,752 10	91,256 31
23	Norfolk	500,000 00	420,575 00	1,630 00	.....	8,142 38	.....	9,013 14	28,333 50	.....	.....	.....	.....	.....	48,529 68	246,187 74
19	Fayetteville.....	500,000 00	329,750 00	190 50	.....	12,724 34	.....	73,545 23	.....	.....	.....	.....	.....	55,484 51	25,798 24	8,510 20
19	Charleston	1,500,000 00	1,059,125 00	11,440 50	.....	72,543 86	.....	83,863 12	58,128 00	.....	12,660 00	549 75	9,256 97	114,000 15	45,284 92	965,101 70
19	Savannah.....	1,000,000 00	1,043,475 00	950 00	.....	14,505 73	.....	15,144 96	29,664 23	.....	.....	.....	.....	16,131 63	21,042 99	138,980 51
8	Lexington.	.....	121,285 00	192 50	.....	12,688 69	.....	1,066,881 38	.....	.....	.....	.....	.....	....	33,961 50	95,652 27
5	Louisville	.....	133,260 00	252 80	.....	10,648 53	.....	1,175,121 16	312 72	.....	.....	.....	.....	11,869 15	7,117 31	89,434 07
16	Chilicothe.	.....	190,305 00	.....	.....	6,244 06	.....	469,684 50	2,377 13	.....	.....	.....	.....	53,934 29	30,075 95	26,170 49
2	Cincinnati.	.....	3,660 00	.....	86,075 94	8,963 98	.....	2,423,667 08	.....	.....	.....	.....	.....	.....	.....	37,949 90
Mar. 28	New Orleans....	1,000,000 00	2,919,490 00	254 75	.....	74,044 65	.....	130,073 39	61,684 24	.....	.....	.....	.....	122,161 79	121,613 50	853,935 14
April 20	Pittsburg.....	.....	151,312 50	.....	1,659 62	13,124 38	.....	742,439 87	.....	.....	.....	.....	.....	35,628 68	3,568 37	61,463 03
		34,995,919 63	13,505,542 46	90,370 32	614,547 98	836,203 92	3,750,947 67	19,317,008 91	953,656 61	1,172,990 71	296,593 13	92,084 84	358,611 83	5,100,250 00	1,487,934 22	8,889,300 94

At Bank of United States:

Funded debt United States, (various).....	$20,858,600 00
Debt due by the United States.....	5,267 32
Foreign bills of exchange.....	137,496 52

At Office, Baltimore:

Debt of S. Smith and B. G. Williams and James W. McCulloch.....	$637,457 23
Debt of G. Williams.....	269,874 85
Debt of J. W. McCulloch...	300,000 00
	1,207,332 08

RECAPITULATION.

Dr.			Cr.		
Funded debt of the United States, (various)	....	$20,858,600 00	Capital stock		$34,995,919 63
Bills discounted on personal security	$24,642,180 78		Notes issued		13,505,542 46
funded debt	103,585 00		Dividends unclaimed		90,370 32
bank stock	5,631,222 04		Discount, exchange, and interest		836,203 92
		30,376,987 82	Contingent fund		3,750,947 67
Domestic bills of exchange		3,615,952 45	Profit and loss and contingent interest		614,547 98
Foreign bills of exchange		137,496 52	Due to Bank United States and offices	$19,317,008 91	
Real estate		1,415,747 35	Due to State banks	953,656 61	
Mortgages, &c.		149,931 82			20,270,665 52
Due from Bank United States and offices	18,559,575 85		Baring Brothers & Co.		1,172,990 71
Due from State banks	1,615,357 77		Seven per cent. stock		296,593 13
		20,174,933 62	Six per cent. stock exchanged		92,084 84
Debt of S. Smith and B. G. Williams and J. W. McCulloch		1,207,332 08	Treasury note stock		358,611 83
Debt due by United States		5,267 32	Deposits of Treasurer United States	5,100,250 00	
Deficiencies		512,297 22	Deduct overdrafts, &c.	290,248 32	
Banking-houses, bonus, and premium on loan		1,881,917 46		4,810,001 68	
Expenses		112,155 21	Deposits of public officers	1,487,934 22	
Cash.—Notes Bank U. States and offices	4,700,192 06		Deposits of individuals	7,889,300 94	
Notes of State banks	1,288,685 89				14,187,236 84
Specie	3,734,218 03				
		9,723,095 98			
		90,171,714 85			90,171,714 85

Bank of the United States, *May* 2, 1825.

THOMAS WILSON, *Cashier.*

Dr. *General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned.*

Date.	Banks.	Bills discounted on personal security.	Bills discounted on funded debt.	Bills discounted on bank stock.	Domestic bills of exchange.	Real estate.	Treasurer United States.	Due from Bank United States and offices.	Due from State banks.	Deficiencies.	Banking houses, bonus, premiums, &c.	Mortgages, &c.	Expenses.	Notes of Bank United States and offices.	Notes of State banks.	Specie.
1825.																
May 30	Bank United States	$2,909,786 44	$60,355 52	$520,616 36	$832,541 68	$4,302 09	.....	$10,716,974 38	$720,918 54	.....	$1,293,961 19	$142,931 82	$26,482 47	$536,493 06	$332,774 75	$1,132,139 46
23	Office, Portsmouth.....	409,130 49	400 00	5,200 00	6,130 10	942 13	$25,295 48	2,801 39	.....	.....	.....	.....	1,391 66	126,640 00	16,983 22	41,280 39
26	Boston	1,241,974 29	2,100 00	80,500 00	258,458 65	.....	.....	2,181,866 99	73,870 52	.....	97,688 07	.....	4,468 86	601,910 00	95,954 00	126,383 41
26	Providence	401,864 44	.....	7,700 00	149,042 99	.....	.....	15,568 32	53,431 12	.....	.....	.....	2,298 20	233,205 00	6,506 43	27,557 05
23	Hartford.....	461,539 19	.....	5,250 00	86,002 42	.....	.....	13,151 12	12,456 95	$33,058 90	.....	.....	1,302 45	.....	19,456 00	43,088 47
25	New York.....	4,687,067 05	10,000 00	66,000 00	204,004 71	.....	.....	3,059,002 25	286,982 13	9,997 67	86,424 30	.....	9,558 88	502,370 00	306,000 00	523,504 71
30	Baltimore	2,636,024 48	.....	1,774,055 76	220,989 86	128,276 84	.....	73,073 77	122,692 58	305,804 46	110,657 34	.....	6,842 80	294,795 00	73,311 90	256,000 00
21	Washington	1,198,695 54	.....	125,241 22	22,255 00	33,155 74	321,247 60	148,485 68	30,020 73	10,063 57	22,400 00	.....	5,406 06	147,270 00	15,239 96	41,703 44
24	Richmond	1,115,595 31	.....	49,923 70	133,726 99	32,536 87	.....	177,337 32	44,456 47	94,650 29	35,555 33	.....	10,195 03	269,970 00	44,285 31	73,381 69
21	Norfolk	632,263 31	1,600 00	76,190 00	.....	.....	.....	497,177 78	15,776 62	.....	29,639 69	.....	7,209 60	30,325 00	10,303 13	22,395 75
24	Fayetteville	438,504 21	.....	31,300 00	72,835 64	.....	.....	5,081 21	156,293 22	21,087 05	32,428 49	.....	3,004 95	160,205 00	34,241 00	48,174 47
17	Charleston.....	1,976,854 07	33,685 00	412,330 00	363,211 24	....	.....	589,053 43	68,399 50	6,909 00	67,727 78	.....	7,972 26	83,960 00	139,920 00	202,337 38
17	Savannah	604,166 17	.....	57,495 00	107,478 51	8,090 64	.....	543,044 09	38,303 75	9,868 87	42,084 89	.....	6,607 52	270,180 00	127,797 00	275,448 27
13	Lexington	1,024,751 16	.....	.....	49,986 48	74,002 96	26,490 95	55,344 71	.....	.....	.....	7,000 00	3,961 46	31,820 00	19,197 00	39,534 03
10	Louisville	1,073,558 19	.....	.....	111,557 13	33,729 83	.....	50,847 16	7,314 93	.....	11,514 86	.....	3,747 21	83,530 00	24,114 51	41,349 61
14	Chilicothe	455,308 30	.....	.....	10,960 00	6,593 62	.....	68,538 41	.....	.....	.....	.....	1,529 92	174,780 00	22,690 00	50,577 60
14	Cincinnati.....	1,321,594 15	.....	500 00	143,354 65	1,018,763 53	.....	7,796 75	38,007 68	7,723 14	.....	.....	19,719 92	.....	.....	.....
April 25	New Orleans....	2,384,234 50	.....	2,000 00	846,508 79	.....	.....	1,082,769 10	62,530 72	13,134 27	42,500 00	.....	8,085 10	78,440 00	135,925 00	825,539 59
May 25	Pittsburg	736,265 88	.....	.....	79,169 52	82,200 00	4,011 03	17,419 10	.....	.....	14,123 13	.....	3,824 61	27,325 00	11,900 00	20,053 04
		25,709,177 17	108,140 52	3,214,302 04	3,698,214 36	1,422,594 25	377,045 06	19,305,332 96	1,731,455 56	512,297 22	1,886,705 07	149,931 83	133,608 96	3,653,218 06	1,436,599 21	3,790,448 36

General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned—Continued. CR.

Date.	Banks.	Capital stock.	Notes issued.	Dividends unclaimed.	Profit and loss and contingent interest.	Contingent fund.	Due to Bank of United States and offices.	Due to State banks.	Seven per cent. stock.	Six per cent. stock exchanged.	Treasury note stock.	Deposits of the Treasurer United States.	Deposits of public officers.	Discounts, exchange, and interest.	Deposits of individuals.	Special deposits Treasury drafts.
1825.																
May 30	Bank United States	$24,045,919 63	$2,104,909 96	$24,051 05	$391,642 27	$3,901,385 83	$6,711,508 36	$419,281 66	$76,565 85	$14,219 34	$78,860 32	$707,784 67	$264,115 90	$313,690 65	$1,287,985 99	.....
23	Office, Portsmouth.....	300,000 00	245,580 00	20 00	.....	.....	34,073 68	1,015 67	10,291 90	.....	8,131 74	.....	9,092 14	12,414 00	15,575 73	.....
26	Boston	1,500,000 00	794,570 00	4,003 25	.....	.....	310,129 91	71,883 64	61,273 27	21,430 33	46,588 40	1,550,889 01	186,612 19	38,756 06	179,038 73	.....
26	Providence	400,000 00	301,045 00	245 00	.....	.....	17,977 77	21,815 23	.....	.....	.....	81,328 95	27,898 15	16,895 32	29,968 13	.....
23	Hartford.....	250,000 00	346,722 50	810 00	.....	.....	2,128 89	1,151 76	.....	.....	.....	20,080 55	20,082 25	14,214 82	11,114 73	.....
25	New York.....	2,500,000 00	915,997 50	3,959 75	.....	.....	1,363,391 24	173,856 49	79,845 69	8,251 54	79,565 71	3,242,744 98	256,194 39	142,063 34	985,041 07	.....
30	Baltimore	.....	877,350 00	4,295 50	.....	.....	5,423,469 40	39,329 32	.....	1,919 75	307 37	109,692 71	49,055 43	93,605 87	610,831 52	.....
21	Washington	500,000 00	885,900 00	2,281 00	.....	.....	36,171 48	55,310 14	735 65	7,981 33	19,314 94	53,368 42	297,660 28	28,728 37	233,732 93	.....
24	Richmond	1,000,000 00	793,065 00	5,628 22	.....	.....	91,603 60	22,497 39	.....	.....	.....	7,027 18	35,543 26	30,481 74	95,767 92	.....
21	Norfolk	500,000 00	415,945 00	1,167 50	.....	.....	14,440 56	30,211 25	.....	.....	.....	30,769 88	40,801 14	9,846 02	239,699 53	$40,000 00
24	Fayetteville	500,000 00	328,230 00	190 50	.....	.....	108,669 75	.....	.....	.....	.....	16,150 51	24,673 01	16,668 83	8,572 74	.....
17	Charleston	1,500,000 00	1,052,535 00	4,380 50	.....	.....	77,347 51	25,082 00	3,660 00	549 75	8,156 97	149,321 73	32,101 15	86,128 30	1,009,096 75	....
17	Savannah.....	1,000,000 00	884,435 00	950 00	.....	.....	14,769 96	1,241 57	....	.....	.....	14,782 23	19,321 66	17,153 80	137,910 49	.....
13	Lexington	.....	121,285 00	117 50	.....	.....	1,071,764 27	.....	.....	.....	.....	.....	24,206 86	15,615 02	99,100 10	.....
10	Louisville	.....	133,260 00	227 80	.....	.....	1,180,436 44	201 38	.....	.....	.....	16,949 95	9,744 42	15,262 86	85,180 58	.....
14	Chilicothe	.....	190,305 00	.....	.....	.....	469,564 15	6,231 52	.....	.....	.....	65,897 20	23,559 77	7,817 14	27,603 07	.....
14	Cincinnati.....	.....	3,610 00	.....	86,075 94	.....	2,417,390 90	.....	.....	.....	.....	.....	.....	12,498 74	37,884 24	.....
April 25	New Orleans ...	1,000,000 00	2,919,490 00	24 75	.....	.....	171,176 30	44,332 35	.....	.....	.....	36,578 71	96,208 30	92,098 43	1,121,758 23	.....
May 25	Pittsburg	.....	160,912 50	.....	1,659 62	.....	746,297 39	.....	.....	.....	.....	2,194 36	2,155 02	22,529 40	60,543 02	.....
		34,995,919 63	13,475,147 46	56,352 32	479,377 83	3,901,385 83	20,262,311 56	913,441 37	232,372 36	54,352 04	240,925 45	6,105,561 04	1,428,025 32	986,468 71	6,276,405 50	40,000 00

At Bank United States:	Funded debt of the United States, (various)	$20,858,600 00
	Debt due by the United States	5,267 32
	Foreign bills	119,039 11
	Baring Brothers & Co., London	128,737 29
		21,111,643 72

At Office, Baltimore:	Debt of S. Smith and B. G. Williams and J. W. McCulloch	$637,457 23
	Debt of G. Williams	269,874 85
	Debt of J. W. McCulloch	300,000 00
		1,207,332 08

RECAPITULATION.

Dr.			Cr.		
Funded debt United States, (various)		$20,858,600 00	Capital stock		$34,995,919 63
Bills discounted on personal security	$25,709,177 17		Notes issued		13,475,147 46
funded debt	108,140 52		Dividends unclaimed		56,352 39
bank stock	3,214,302 04		Profit and loss and contingent interest		479,377 83
		29,031,619 73	Contingent fund		3,901,385 83
Domestic bills of exchange		3,698,214 36	Discount, exchange, and interest		986,468 71
Foreign bills of exchange		119,039 11	Due to Bank United States and offices	$20,262,311 56	
Real estate		1,422,594 25	Due to State banks	913,441 37	
Mortgages, &c		149,931 82			21,175,752 93
Due from Bank United States and offices	19,305,332 96		Seven per cent. stock		232,372 36
Due from State banks	1,731,455 56		Six per cent. stock exchanged		54,352 04
		21,036,788 52	Treasury notes		240,925 45
Debt of Smith and B. G. Williams and J. W. McCulloch		1,207,332 08	Deposits on account of Treasurer United States	6,105,561 04	
Debt due by the United States		5,267 32	Deduct over drafts	377,045 06	
Deficiencies		512,297 22		5,728,515 98	
Banking houses, bonus, and premium on loans		1,886,705 07	Deposits of public officers	1,428,025 32	
Expenses		133,608 96	individuals	6,276,405 50	
Cash.—Notes Bank U. States and offices	3,653,218 06				13,432,946 80
Notes State banks	1,436,599 21		Special deposit of Treasury drafts		40,000 00
Gold and silver	3,790,448 36				
		8,880,265 63			
Baring Brothers & Co., London.		187,737 29			
		89,071,001 36			89,071,001 36

THOMAS WILSON, *Cashier.*

Bank of the United States, *June* 1, 1835.

DR. *General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned.*

Date.	Banks.	Bills discounted on personal security.	Bills discounted on funded debt.	Bills discounted on bank stock.	Domestic bills of exchange.	Real estate.	Treasurer United States.	Due from Bank United States and offices.	Due from State banks.	Deficiencies.	Banking-houses, bonus, premium, &c.	Mortgages, &c.	Expenses.	Notes of Bank United States and offices.	Notes of State banks.	Specie.
1825.																
July 5	Bank United States....	$3,106,173 48	$95,588 85	$520,816 36	$784,033 82	$4,315 46	.....	$10,032,481 04	$660,774 36	.....	$1,233,961 19	$129,349 99	.....	$601,258 06	$562,328 99	$1,387,431 79
June 27	Office, Portsmouth.....	431,149 84	400 00	5,200 00	4,880 10	942 13	$22,550 37	3,051 76	.....	.....	.....	.....	.....	136,560 00	14,829 78	33,563 77
30	Boston	1,685,000 45	5,100 00	99,780 00	220,571 70	.....	.....	1,905,400 54	19,245 63	.....	99,885 33	.....	.....	614,450 00	31,047 00	165,983 30
30	Providence.....	432,434 31	.....	7,700 00	159,128 76	.....	.....	30,282 60	6,451 58	.....	.....	.....	$10 75	225,430 00	7,428 40	40,945 92
27	Hartford.....	530,979 09	.....	5,500 00	82,098 23	.....	.....	59 35	16,001 14	$33,058 90	.....	.....	.....	60,175 00	7,522 00	44,348 10
29	New York.....	4,825,011 68	10,000 00	60,000 00	222,684 16	.....	.....	2,670,665 89	283,358 60	9,997 67	86,424 30	.....	350 00	368,665 00	353,000 00	731,668 15
July 4	Baltimore.....	2,618,578 66	.....	1,412,832 53	249,743 60	128,268 69	.....	129,150 19	120,099 94	305,804 46	110,657 34	.....	1,268 18	260,345 00	113,479 50	194,000 00
June 25	Washington	1,188,328 16	.....	105,355 62	41,310 11	37,797 24	191,234 65	192,655 66	31,642 73	10,063 57	22,400 00	.....	273 37	122,685 00	13,503 17	67,647 16
28	Richmond	1,170,762 54	.....	55,293 70	89,673 16	32,136 87	.....	213,571 77	11,736 36	94,650 29	35,555 33	.....	5,664 13	233,320 00	29,039 41	73,118 53
25	Norfolk.....	626,663 90	1,600 00	66,250 00	.....	.....	.....	358,525 93	12,533 56	.....	29,639 69	.....	4,087 43	56,175 00	23,024 78	75,774 00
28	Fayetteville.....	426,990 48	.....	30,300 00	91,685 99	.....	.....	25,434 54	147,184 69	21,087 05	32,428 49	.....	88 08	130,080 00	25,264 00	53,103 04
21	Charleston.....	2,018,787 31	35,724 25	373,360 00	366,911 27	.....	.....	475,482 13	84,877 69	6,909 00	67,727 78	.....	.....	52,225 00	135,772 00	197,910 23
21	Savannah.....	571,958 29	.....	53,665 00	150,472 20	7,980 31	.....	761,975 97	332 34	9,868 87	42,147 39	.....	2,618 86	245,135 00	28,848 00	266,996 13
17	Lexington	1,001,750 65	.....	.....	60,112 55	81,003 58	.....	113,734 69	.....	.....	.....	7,000 00	4,803 08	19,210 00	19,232 00	32,336 54
14	Louisville	1,069,218 10	.....	.....	127,506 45	34,712 71	.....	70,086 21	6,648 95	.....	11,514 86	.....	154 59	83,530 00	14,181 49	64,280 82
25	Chilicothe	449,739 30	.....	.....	10,960 00	6,593 62	.....	71,977 15	.....	.....	.....	.....	17 50	158,395 00	34,482 87	31,670 56
23	Cincinnati.....	12,365 72	.....	.....	10,417 06	.....	.....	16,275 75	.....	.....	.....	.....	658 37	13,880 00	24,200 00	75,796 96
May 31	Do..Agency	1,318,099 16	.....	500 00	143,354 65	1,016,625 25	.....	10,222 92	56,418 00	7,723 14	.....	.....	12,590 42	.....	.....	.....
June 13	New Orleans ...	2,452,317 29	.....	2,300 00	1,017,174 61	.....	98,684 75	811,544 72	145,628 87	13,134 27	45,000 00	.....	189 55	447,935 00	87,625 00	469,880 02
22	Pittsburg	730,183 89	.....	.....	85,215 96	81,400 00	7,594 22	29,577 56	.....	.....	14,123 13	.....	1,849 70	13,600 00	16,810 00	41,723 65
		26,666,492 30	148,413 10	2,798,853 21	3,917,934 38	1,431,775 86	320,063 39	17,922,156 37	1,602,934 44	512,297 22	1,831,464 83	136,349 99	34,624 01	3,843,053 06	1,541,568 39	4,048,178 67

General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned—Continued. CR.

Date.	Banks.	Capital stock.	Notes issued.	Dividends unclaimed.	Discount, exchange, and interest.	Profit and loss and contingent interest.	Contingent fund.	Due to Bank of United States and offices.	Due to State banks.	Seven per cent. stock.	Six per cent. stock exchanged.	Treasury notes.	Deposits of the Treasurer of the United States.	Deposits of public officers.	Deposits of individuals.
1825.															
July 5	Bank United States	$23,345,919 63	$2,119,809 96	$954,799 85	.....	$580,724 20	$3,907,959 07	$6,121,229 97	$519,289 12	$76,565 85	$14,219 34	$77,507 75	$875,507 64	$323,744 32	$1,500,112 57
June 27	Office, Portsmouth	300,000 00	245,580 00	.....	$1,526 50	.....	.....	61,306 45	1,800 83	10,181 90	.....	7,267 24	.....	11,398 79	14,066 04
30	Boston	1,500,000 00	788,185 00	2,092 25	10,997 28	.....	.....	195,570 78	166,292 68	40,342 84	18,944 76	42,012 78	1,747,298 05	193,095 91	141,631 62
30	Providence	400,000 00	301,045 00	245 00	3,197 49	.....	.....	48,230 62	19,870 88	.....	.....	.....	93,048 51	22,208 72	21,966 10
27	Hartford	250,000 00	346,725 50	282 50	2,306 97	.....	.....	108,036 76	905 38	.....	.....	.....	23,405 98	25,839 12	22,239 60
29	New York	2,500,000 00	907,707 50	4,539 75	25,267 93	.....	.....	1,307,276 56	243,959 72	44,963 82	3,251 54	66,231 76	3,474,961 55	202,646 34	841,018 98
July 4	Baltimore	.....	874,340 00	3,903 00	11,037 79	.....	.....	4,756,868 29	98,190 03	.....	987 50	307 37	79,793 60	101,899 95	625,313 89
June 25	Washington	500,000 00	876,040 00	1,981 00	3,114 05	.....	.....	25,780 39	58,756 77	710 65	7,470 04	19,314 94	53,368 42	282,958 09	195,401 49
28	Richmond	1,000,000 00	793,065 00	5,503 22	4,627 05	.....	.....	68,445 12	20,573 87	.....	.....	.....	24,336 31	31,000 92	96,970 60
25	Norfolk	500,000 00	415,140 00	1,142 50	1,177 65	.....	.....	4,025 48	20,749 26	.....	.....	.....	27,342 36	34,044 52	250,652 52
28	Fayetteville	500,000 00	326,560 00	185 50	2,467 92	.....	.....	96,763 56	.....	.....	.....	.....	23,827 36	24,389 68	9,452 34
21	Charleston	1,500,000 00	1,052,535 00	5,000 50	10,723 26	.....	.....	110,475 28	67,963 75	2,700 00	549 75	3,372 97	201,209 07	33,567 49	827,589 59
21	Savannah	1,000,000 00	954,100 00	650 00	1,861 31	.....	.....	24,293 00	491 57	.....	.....	.....	24,131 58	18,544 77	117,126 13
17	Lexington	.....	130,455 00	105 00	4,216 78	.....	.....	1,085,523 30	.....	.....	.....	.....	3,466 91	20,807 14	104,608 96
14	Louisville	.....	133,250 00	227 80	1,226 31	.....	.....	1,181,840 38	201 38	.....	.....	.....	47,125 62	9,124 42	108,838 27
25	Chilicothe	.....	190,305 00	.....	924 51	.....	.....	474,180 04	10,527 75	.....	.....	.....	35,475 70	22,900 99	29,472 01
23	Cincinnati	.....	.....	.....	232 81	.....	.....	59,376 28	.....	.....	.....	.....	44,025 66	1,845 54	48,114 57
May 31	Do....Agency	.....	3,610 00	.....	.....	100,842 06	.....	2,423,949 12	.....	.....	.....	.....	.....	.....	37,132 36
June 13	New Orleans	1,000,000 00	3,148,580 00	372 25	10,043 13	.....	.....	234,321 56	131,378 46	.....	.....	.....	.....	167,418 41	899,300 27
22	Pittsburg	700,000 00	160,912 50	2,358 73	.....	1,959 62	.....	75,192 83	.....	.....	.....	.....	2,194 36	4,823 62	74,636 45
		34,995,919 63	13,757,945 46	983,388 85	94,948 74	683,525 88	3,907,959 07	18,462,684 77	1,360,951 45	175,465 06	45,422 93	216,014 81	6,780,518 68	1,532,258 74	5,966,444 36

At Bank United States:

Foreign exchange account	$22,669 69
Funded debt of the United States, (various)	20,738,600 00
Debt due by the United States	5,267 32
Foreign bills of exchange	37,978 00
Baring Brothers & Co	494,365 87

At Office, Baltimore:

Debt of S. Smith and B. G. Williams and J. W. McCulloch	$338,538 48
G. Williams	269,874 85
J. W. McCulloch	300,000 00
	908,413 33

RECAPITULATION.

Dr.			Cr.		
Funded debt of the United States, (various)		$20,738,600 00	Capital stock		$34,995,919 63
Bills discounted on personal security	$26,666,492 30		Notes issued		13,757,945 46
funded debt	148,413 10		Dividends unclaimed		983,388 85
bank stock	2,798,853 21		Discount, exchange, and interest		94,948 74
		29,613,758 61	Profit and loss and contingent interest		683,525 88
Domestic bills of exchange		3,917,934 38	Contingent fund		3,907,959 07
Foreign bills of exchange		37,978 00	Due to Bank United States and offices	$18,462,684 77	
Real estate		1,431,775 86	Due to State banks	1,360,951 45	
Mortgages, &c		136,349 99			19,823,636 22
Due from Bank United States and offices	17,922,156 37		Seven per cent. stock		175,465 06
Due from State banks	1,602,934 44		Six per cent. exchanged		45,422 93
		19,525,090 81	Treasury note stock		216,014 81
Debt of S. Smith and B. G. Williams and J. W. McCulloch		908,413 33	Deposits on account of the Treasurer of the United States	6,780,518 68	
Due by United States		5,267 32	Deduct overdrafts	320,063 39	
Deficiencies		512,297 22		6,460,455 29	
Banking-houses, bonus, premium, &c		1,831,464 83	Deposits of public officers	1,532,258 74	
Expenses		34,624 01	Deposits of individuals	5,966,444 36	
Cash.—Notes of Bank United States and offices	3,843,053 06				13,959,158 39
Notes of State banks	1,541,568 39				
Specie	4,048,178 67				
		9,432,800 12			
Baring Brothers & Co., London		494,365 87			
Foreign exchange, &c		22,664 69			
		88,643,385 04			88,643,385 04

Bank of the United States, *July*, 1825.

THOMAS WILSON, *Cashier.*

DR. *General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned.*

Date.	Banks.	Bills discounted on personal security.	Bills discounted on funded debt.	Bills discounted on bank stock.	Domestic bills of exchange.	Real estate.	Treasurer United States.	Due from Bank United States and offices.	Due from State banks.	Deficiencies.	Banking houses, bonus, and premium on loans.	Mortgages, &c.	Expenses.	Notes of Bank United States and offices.	Notes of State banks.	Foreign bills of exchange.	Specie.
1825.																	
July 29	Bank United States....	$2,922,008 50	$113,211 06	$520,366 36	$624,742 81	$4,415 96	.....	$9,847,286 93	$727,365 84	.....	$1,233,961 19	$129,271 99	$4,257 64	$631,128 06	$334,329 66	$66,050 19	$1,456,974 24
25	Office, Portsmouth. ...	450,500 92	400 00	5,200 00	4,880 10	942 13	.....	344 67	.....	.....	.....	.....	.....	152,075 00	21,799 92	.....	33,422 93
21	Boston.	1,790,275 07	16,500 00	103,280 00	200,647 87	.....	.....	2,054,825 87	65,487 12	.....	100,585 33	.....	.....	540,870 00	45,895 00	.....	94,481 22
21	Providence.	429,126 29	.....	7,800 00	153,399 83	.....	.....	39,698 42	25,021 66	.....	.....	.....	419 82	246,370 00	5,669 12	.....	38,615 47
25	Hartford.....	532,440 50	.....	5,500 00	85,618 76	.....	.....	931 35	26,803 90	$33,058 90	.....	.....	.....	95,300 00	12,293 00	.....	44,239 67
27	New York.....	4,974,383 20	10,000 00	62,000 00	273,760 59	.....	.....	2,876,276 17	201,406 31	9,997 67	86,424 30	.....	1,578 77	464,110 00	263,800 00	.....	681,529 98
25	Baltimore.....	2,608,682 00	.....	1,358,322 53	184,923 21	198,096 19	.....	154,775 72	175,827 74	305,804 46	110,657 34	.....	1,309 48	250,495 00	59,697 65	.....	182,000 00
23	Washington	1,180,528 30	.....	102,805 62	51,813 05	37,593 28	$193,124 90	107,846 12	51,536 05	10,063 57	22,400 00	.....	1,326 86	184,890 00	14,429 20	.....	61,744 47
20	Richmond	1,216,213 93	.....	55,293 70	62,001 63	31,722 12	.....	177,544 66	48,980 44	94,650 29	35,555 33	.....	6,698 62	178,810 00	62,702 16	.....	72,063 66
23	Norfolk.....	625,839 31	600 00	64,700 00	.....	.....	.....	323,538 10	29,295 62	.....	29,692 22	.....	4,818 75	69,235 00	15,729 90	.....	74,272 00
19	Fayetteville	421,920 50	.....	30,300 00	86,243 42	.....	8,800 00	31,333 52	182,184 69	21,087 05	32,428 49	.....	693 50	121,720 00	6,735 29	.....	53,166 29
19	Charleston.....	1,889,398 80	33,158 17	385,887 36	391,853 18	.....	.....	497,586 61	29,394 08	6,999 00	67,727 78	.....	1,430 50	339,670 00	120,728 00	.....	202,446 21
19	Savannah	511,161 98	.....	53,665 00	109,609 72	7,990 31	.....	769,050 73	351 94	9,868 87	42,147 39	.....	3,589 82	219,640 00	144,208 00	.....	268,452 52
8	Lexington	994,211 09	.....	.....	60,982 23	85,110 58	.....	93,172 40	500 00	.....	.....	7,000 00	5,138 52	19,210 00	39,762 00	.....	55,620 93
12	Louisville	1,064,870 98	.....	.....	107,008 96	34,722 42	.....	81,150 38	6,648 95	.....	11,514 86	.....	312 80	78,530 00	45,559 49	.....	75,828 38
16	Chilicothe	448,323 30	.....	.....	10,960 00	6,593 62	1,579 00	77,879 42	15,379 87	.....	.....	.....	120 82	158,010 00	26,230 00	.....	39,939 92
14	Cincinnati.....	19,547 87	.....	.....	13,366 70	.....	.....	35,608 55	.....	.....	.....	.....	1,334 51	6,720 00	3,870 00	.....	92,590 65
2	Do...Agency.	1,318,179 37	.....	500 00	143,354 65	1,018,406 19	.....	13,506 21	56,129 03	7,723 14	.....	.....	14,541 16	.....	.....	.....	.....
June 30	New Orleans....	2,418,787 66	.....	2,300 00	972,911 01	.....	72,478 60	904,698 51	177,855 60	13,134 27	45,000 00	.....	1,148 37	370,990 00	54,620 00	.....	567,651 65
20	Pittsburg.....	740,984 97	.....	.....	84,805 67	81,400 00	2,194 36	35,493 83	.....	.....	14,123 13	.....	2,259 09	31,735 00	16,185 00	.....	29,327 66
		36,557,384 54	173,869 23	2,757,920 57	3,622,882 69	1,436,992 80	278,176 86	18,122,548 17	1,820,168 84	512,297 22	1,832,217 36	136,271 99	50,979 03	4,159,508 06	1,294,243 39	66,050 19	4,124,367 85

General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned—Continued. Cr.

Date.	Banks.	Capital stock.	Notes issued.	Dividends unclaimed.	Discount, exchange, and interest.	Profit and loss.	Contingent interest.	Contingent fund.	Due to Bank of United States and offices.	Due to State banks.	Seven per cent. stock.	Six per cent. stock exchanged.	Treasury note stock.	Deposits of public officers.	Deposits of Treasurer of United States.	Deposits of individuals.
1825.																
July 29	Bank United States....	$23,345,919 63	$2,137,809 96	$83,102 10	$12,395 95	$553,003 31	$28,523 26	$3,907,959 07	$6,545,666 92	$632,348 05	$76,565 85	$14,219 34	$37,560 94	$148,311 43	$937,118 75	$1,387,642 77
25	Office, Portsmouth.....	300,000 00	275,135 00	1,625 25	3,368 22	.....	.....	.....	43,440 31	83	10,181 90	.....	7,026 18	8,486 92	8,280 23	12,090 83
21	Boston.	1,500,000 00	785,075 00	31,798 00	17,699 13	.....	.....	.....	232,982 37	78,487 62	30,585 84	13,324 06	34,188 34	199,798 39	1,936,668 91	152,239 82
21	Providence	400,000 00	300,890 00	245 00	5,000 24	.....	.....	.....	43,628 38	6,068 43	.....	.....	.....	20,357 32	152,032 71	17,898 53
25	Hartford.....	250,000 00	340,252 50	6,569 00	4,904 67	.....	.....	.....	109,544 11	541 01	.....	.....	.....	27,214 01	82,240 40	14,920 38
27	New York.....	2,500,000 00	900,357 50	51,357 75	52,398 10	.....	.....	.....	1,194,777 79	272,149 79	44,873 32	1,052 00	48,157 30	197,409 13	3,806,469 02	836,265 29
25	Baltimore	.....	868,050 00	24,416 25	18,864 01	.....	.....	.....	4,573,861 97	95,438 96	.....	537 50	.....	43,104 14	129,742 45	675,989 37
23	Washington	500,000 00	859,340 00	6,179 25	7,631 57	.....	.....	.....	47,929 95	41,194 27	710 65	7,470 04	19,314 94	268,503 81	53,368 42	208,468 52
20	Richmond	1,000,000 00	788,370 00	5,428 22	7,901 59	.....	.....	.....	63,177 91	30,934 43	.....	.....	.....	31,732 03	18,347 98	96,344 38
23	Norfolk.....	500,000 00	412,325 00	5,471 25	1,987 31	.....	.....	.....	19,589 73	18,267 75	.....	.....	.....	33,999 96	11,609 74	270,922 84
19	Fayetteville	500,000 00	325,520 00	185 50	3,988 82	.....	.....	.....	90,543 03	.....	.....	.....	.....	24,759 54	29,160 83	22,455 03
19	Charleston.....	1,500,000 00	1,300,185 00	4,980 50	24,658 59	.....	.....	.....	83,458 60	34,431 41	2,700 00	549 75	896 37	43,093 47	200,206 10	771,029 90
19	Savannah	1,000,000 00	948,980 00	450 00	5,411 31	.....	.....	.....	20,422 74	491 57	.....	.....	.....	19,191 58	35,131 58	109,657 50
8	Lexington	.....	120,455 00	105 00	6,575 46	.....	.....	.....	1,092,495 56	.....	.....	.....	.....	19,537 17	3,453 26	118,086 30
12	Louisville	.....	133,250 00	152 80	5,448 51	.....	.....	.....	1,163,858 48	14,010 00	.....	.....	.....	8,230 57	33,403 08	147,793 08
16	Chilicothe	.....	190,305 00	.....	1,998 46	.....	.....	.....	487,809 96	1,954 75	.....	.....	.....	21,600 98	53,899 32	27,447 48
14	Cincinnati.... .	.....	.....	.....	457 15	.....	.....	.....	58,163 49	.....	.....	.....	.....	1,845 54	43,083 84	69,488 26
2	Do...Agency.	.....	3,610 00	.....	3,472 77	.....	101,457 87	.....	2,423,949 12	.....	.....	.....	.....	.....	.....	39,849 99
June 30	New Orleans ...	1,000,000 00	3,248,580 00	347 25	18,734 72	.....	.....	.....	135,048 03	177,374 46	.....	.....	.....	144,682 73	.....	876,808 48
20	Pittsburg.	700,000 00	160,167 50	.....	5,420 71	.....	1,959 62	.....	89,964 20	.....	.....	.....	.....	2,720 24	5,967 20	72,309 24
		34,995,919 63	14,098,657 46	222,413 12	208,307 29	553,003 31	131,940 75	3,907,959 07	18,520,312 75	1,403,693 33	165,617 56	37,152 69	147,144 07	1,264,578 96	7,539,183 82	5,927,637 99

At Bank United States:	Funded debt United States, (various)	$20,621,981 93	
	Debt due by the United States	5,267 32	
	Baring Brothers & Co	583,030 10	
	Foreign exchange account	22,497 55	
At Office, Baltimore:	Debt of S. Smith and Buchanan, George Williams, and J. W. McCulloch		$338,538 48
	Debt of G. Williams		269,874 85
	Debt of J. W. McCulloch		300,000 00
			908,413 33
At Office, Norfolk:	Overdrafts of public officers		36,452 68

RECAPITULATION.

Dr.			Cr.		
Funded debt United States, (various)		$20,621,981 93	Capital stock		$39,995,919 63
Bills discounted on personal security	$26,557,384 54		Notes issued		14,098,657 46
funded debt	173,869 23		Discount, exchange, and interest		208,307 29
bank stock	2,757,920 57		Dividends unclaimed		222,413 12
		29,489,174 34	Profit and loss		553,003 31
Domestic bills of exchange		3,622,882 69	Contingent interest		131,940 75
Foreign bills of exchange		66,050 19	Contingent fund		3,907,959 07
Real estate		1,436,992 80	Due to Bank United States and offices	$18,520,312 65	
Due from Bank United States and offices	18,122,548 17		Due to State banks	1,403,693 33	
Due from State banks	1,820,168 84				19,924,005 98
		19,942,717 01	Seven per cent. stock		165,617 56
Deficiencies		519,297 22	Six per cent. stock exchanged		37,152 69
Debt of S. Smith and B. G. Williams and J. W. McCulloch		908,413 33	Treasury note stock		147,144 07
Debt due by United States		5,267 32	Deposits of Treasurer United States	7,539,183 82	
Baring Brothers & Co., London		583,030 10	Deduct overdrafts, &c.	278,176 86	
Foreign exchange account		22,497 55		7,261,006 96	
Banking-houses, bonus, and premium on loan		1,832,217 36	Deposits of public officers	$1,264,578 96	
Mortgages, &c.		136,271 99	Deduct overdrafts at office, Norfolk	36,452 68	
Expenses		50,979 03		1,228,126 28	
Cash.—Notes of Bank United States and offices	4,159,508 06		Individual depositors	5,927,637 99	
	1,294,243 39				14,416,771 23
State banks	4,124,367 85				
Gold and silver		9,578,119 30			
		88,808,892 16			88,808,892 16

THOMAS WILSON, *Cashier.*

Bank of the United States, *August* 1, 1825.

DR. *General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned.*

Date.	Banks.	Bills discounted on personal security.	Bills discounted on funded debt.	Bills discounted on bank stock.	Domestic bills of exchange.	Foreign bills of exchange.	Real estate.	Treasurer United States.	Due from Bank United States and offices.	Due from State banks.	Deficiencies.	Banking-houses, bonus, premium, &c.	Mortgages.	Expenses.	Notes of Bank of United States and offices.	Notes of State banks.	Specie.
1825.																	
Aug. 30	Bank United States..	$2,921,953 35	$197,310 00	$519,016 36	$509,861 00	$69,152 87	$4,415 96	.....	$9,826,588 66	$752,579 58	.....	$1,233,961 19	$126,099 09	$6,216 19	$841,263 06	$340,985 50	$1,407,848 40
22	Office, Portsmouth...	467,550 40	400 00	5,200 00	7,370 81	.....	942 13	.....	344 67	.....	.....	.....	.....	.....	146,745 00	17,765 48	33,802 22
25	Boston	1,826,638 35	65,088 00	106,780 00	156,754 48	.....	.....	.....	2,062,015 29	58,476 98	.....	104,208 19	.....	.....	517,890 00	43,115 00	174,641 15
25	Providence ..	399,579 44	.....	7,800 00	167,176 51	.....	.....	.....	59,066 64	24,748 47	.....	.....	.....	728 15	243,710 00	10,453 36	48,777 96
29	Hartford.....	576,461 65	.....	5,500 00	140,268 99	.....	.....	.....	5,429 35	11,783 39	$33,058 90	.....	.....	.....	105,735 00	7,990 00	44,500 86
31	New York....	4,935,182 96	162,651 75	62,000 00	255,714 55	.....	.....	.....	2,989,158 37	400,523 13	9,997 67	86,424 30	.....	3,670 53	807,065 00	225,000 00	661,084 66
29	Baltimore	2,621,569 03	.....	1,418,410 53	234,260 22	.....	128,098 19	.....	95,170 34	97,774 20	305,804 46	110,657 34	.....	2,363 75	347,250 00	63,137 16	221,000 00
27	Washington ..	1,157,434 83	.....	102,505 62	19,542 43	.....	37,730 91	$203,271 01	270,757 56	41,236 15	10,063 57	22,400 00	.....	2,578 22	97,315 00	19,877 75	54,012 72
23	Richmond	1,226,071 56	.....	50,314 34	34,569 72	.....	31,722 12	.....	294,075 66	63,579 55	94,650 29	35,555 33	.....	7,447 04	123,220 00	41,827 14	68,438 67
20	Norfolk	626,385 49	600 00	68,900 00	.....	.....	.....	.....	496,148 85	12,364 68	.....	29,692 22	.....	5,512 79	66,180 00	5,278 22	69,691 00
23	Fayetteville . .	419,902 06	.....	30,300 00	48,984 81	.....	.....	8,800 00	22,303 70	159,616 69	21,087 05	32,428 49	.....	1,203 13	475,895 00	23,836 00	53,068 34
16	Charleston . ..	1,776,788 32	46,828 17	340,993 36	438,556 15	.....	.....	.....	593,242 90	13,519 08	6,909 00	67,727 78	.....	2,813 50	357,030 00	117,815 00	202,495 60
16	Savannah	498,521 34	.....	81,055 00	89,237 20	.....	7,990 31	.....	874,546 94	351 94	9,868 87	42,147 39	.....	4,492 60	840,500 00	37,136 00	268,862 84
12	Lexington.....	993,983 36	.....	.....	59,628 03	.....	85,125 58	.....	58,154 37	3,000 00	.....	....	7,000 00	5,168 28	75,160 00	47,677 00	49,789 01
16	Louisville	1,064,163 44	.....	.....	114,650 90	.....	34,775 51	.....	55,393 66	6,648 95	.....	11,514 86	.....	408 54	163,085 00	13,101 49	165,634 23
20	Chilicothe.....	445,034 53	.....	.....	10,960 00	.....	6,593 62	1,579 00	78,734 56	.....	.....	.....	.....	430 77	156,330 00	27,611 00	73,882 36
18	Cincinnati	49,081 37	....	.....	13,871 67	.....	.....	.....	19,851 37	.....	.....	.....	.....	1,643 99	27,215 00	12,485 00	111,464 37
July 93	Do. Agency.	1,317,879 37	.....	500 00	143,354 65	.....	1,018,912 44	.....	16,422 93	55,635 03	7,723 14	.....	.....	15,101 65	.....	.....	.....
25	New Orleans..	2,353,015 28	.....	2,300 00	914,288 13	.....	.....	133,424 77	974,639 66	296,029 00	13,134 26	45,000 00	.....	1,829 50	164,050 00	50,920 00	572,758 94
Aug. 24	Pittsburg.....	716,231 20	.....	.....	67,865 37	.....	79,355 00	10,561 36	55,987 19	.....	.....	14,123 13	.....	2,634 87	2,620 00	19,000 00	19,097 80
		26,393,427 33	472,877 92	2,801,575 21	3,426,915 62	69,152 87	1,435,661 77	357,633 14	18,848,032 67	1,997,866 82	512,297 21	1,835,840 22	133,099 09	64,243 50	5,058,258 06	1,125,011 10	4,300,851 13

General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned—Continued. CR.

Date.	Banks.	Capital stock.	Notes issued.	Discount, exchange, and interest.	Dividends unclaimed.	Profit and loss.	Contingent interest.	Contingent fund.	Due to the Bank United States and offices.	Due to State banks.	Seven per cent. stock.	Six per cent. stock exchanged.	Treasury notes.	Deposits of the Treasurer United States.	Deposits of public officers.	Deposits of individuals.
1825.																
Aug. 30	Bank United States....	$23,295,919 63	$2,308,909 96	$29,943 43	$66,708 35	$553,003 31	$28,523 26	$3,907,959 07	$6,740,011 47	$395,926 52	$76,565 85	$12,830 56	$31,030 26	$1,084,583 02	$193,791 45	$1,400,784 25
22	Office, Portsmouth.....	300,000 00	275,135 00	5,851 34	203 25	.....	.....	.....	55,128 48	1 79	10,181 90	.....	7,026 18	1,901 51	7,678 52	17,009 74
25	Boston.	1,500,000 00	782,950 00	25,254 37	7,684 00	.....	.....	.....	299,580 14	85,165 43	28,988 84	13,324 06	19,149 43	2,059,390 78	178,351 85	115,768 54
25	Providence	400,000 00	300,890 00	7,913 02	797 75	.....	.....	.....	41,897 75	15,586 44	.....	.....	.....	158,085 00	18,536 03	18,334 54
29	Hartford.....	300,000 00	340,252 50	9,457 78	1,204 79	.....	.....	.....	154,847 54	833 07	.....	.....	.....	83,236 49	25,106 14	15,789 83
31	New York.....	2,500,000 00	1,072,357 50	81,569 96	13,910 00	.....	.....	.....	1,331,770 72	130,178 09	.....	.....	.....	3,914,608 48	430,528 28	1,123,549 89
29	Baltimore.....	.....	928,050 00	33,436 61	8,627 25	.....	.....	.....	4,623,793 93	125,202 39	.....	537 50	.....	127,407 85	51,748 65	655,104 37
27	Washington	500,000 00	859,340 00	11,972 91	3,869 75	.....	.....	.....	50,952 38	34,044 86	710 65	7,470 04	19,314 94	53,368 42	295,213 18	202,468 64
23	Richmond	1,000,000 00	788,370 00	17,228 89	9,933 97	.....	.....	.....	59,067 68	23,857 66	.....	.....	.....	26,339 98	31,257 38	115,415 86
20	Norfolk	500,000 00	412,325 00	4,294 11	3,244 50	.....	.....	.....	35,829 05	20,541 17	....	.....	.....	94,480 73	22,162 47	287,876 22
23	Fayetteville.....	500,000 00	623,735 00	6,118 96	211 75	.....	.....	.....	80,279 93	.....	.....	.....	.....	34,550 58	24,540 79	27,988 26
16	Charleston.....	1,500,000 00	1,300,185 00	37,190 28	16,197 50	.....	.....	.....	175,852 19	10,427 81	2,700 00	.....	896 37	211,205 55	31,259 34	678,804 82
16	Savannah.....	1,000,000 00	1,046,865 00	7,620 52	4,679 50	.....	.....	.....	37,813 35	275 97	.....	.....	.....	27,727 58	37,499 56	92,228 95
12	Lexington.....	.....	120,405 00	9,746 88	131 50	.....	.....	.....	1,105,746 02	.....	.....	.....	.....	1,269 08	19,370 18	128,016 97
16	Louisville	.....	133,220 00	6,355 86	403 05	.....	1,343 81	.....	1,170,467 82	.....	.....	.....	.....	158,612 55	8,578 22	150,395 27
20	Chilicothe.....	.....	190,305 00	3,994 65	.....	.....	.....	.....	479,873 09	649 01	....	.....	.....	79,318 57	22,351 88	24,663 64
18	Cincinnati.....	.....	.....	1,178 86	.....	.....	.....	.....	103,300 79	.....	.....	.....	.....	27,561 03	3,156 57	100,415 52
July 23	Do. ..Agency.	.....	3,610 00	4,787 17	.....	.....	101,457 87	.....	2,423,949 12	.....	.....	.....	.....	.....	.....	41,725 05
25	New Orleans ...	1,000,000 00	3,148,580 00	36,563 33	347 25	.....	.....	.....	133,040 97	334,142 98	.....	.....	.....	.....	166,367 30	702,347 71
Aug. 24	Pittsburg.	70,000 00	160,167 50	8,015 21	.....	.....	1,959 62	.....	53,876 06	.....	.....	.....	.....	2,194 36	7,994 67	53,268 50
		34,995,919 63	14,795,652 46	348,494 14	138,157 16	553,003 31	133,284 56	3,907,959 07	19,157,078 48	1,176,833 19	119,147 24	34,162 16	77,417 18	8,145,841 56	1,575,492 46	5,951,956 57

At Bank United States:

Funded debt United States, (various)	$20,566,031 93
Debt due by the United States	5,267 32
Baring Brothers & Co., London	758,302 89
Foreign bills of exchange	39,637 04

At Office, Baltimore:

Debt of S. Smith and B. G. Williams and James W. McCulloch	$338,538 48
Debt of G. Williams	269,874 85
Debt of J. W. McCulloch	300,000 00
	908,413 33

DR. RECAPITULATION. CR.

Funded debt of the United States,(various)		$20,566,031 93	Capital stock		$34,995,919 63
Bills discounted on personal security	$26,393,427 33		Notes issued		14,795,652 46
funded debt	472,877 92		Discount, exchange, and interest		348,494 14
bank stock	2,801,575 21		Dividends unclaimed		138,157 16
		29,667,880 46	Profit and loss		553,003 31
Domestic bills of exchange		3,426,915 62	Contingent interest		133,284 56
Foreign bills of exchange		69,152 87	Contingent fund		3,907,959 07
Real estate		1,435,661 77	Due to the Bank of the United States		
Due from Bank United States and offices	18,848,032 67		and offices	$19,157,078 48	
Due from State banks	1,997,866 82		Due to State banks	1,176,833 19	
		20,845,899 49			20,333,911 67
Debt of S. Smith and Buchanan, G. Williams, and J. W. McCulloch		908,413 33	Seven per cent stock		119,147 24
Debt due by the United States		5,267 32	Six per cent. stock exchanged		34,162 16
Debt due by Baring Brothers & Co., London		758,302 89	Treasury note stock		77,417 18
Deficiencies		512,297 21	Deposits of Treasurer United States	8,145,841 56	
Banking-houses, bonus, and premium on loans		1,835,840 22	Deduct overdrafts and special deposits	357,636 14	
				7,788,205 42	
Mortgages, &c		133,099 09	Deposits of public officers	1,575,492 46	
Expenses		64,243 50	Deposits of individuals	5,951,956 57	
Cash.—Notes Bank U. States and offices	5,058,258 06				15,315,654 45
Notes of State banks	1,125,011 10				
Specie	4,300,851 13				
		10,484,120 29			
Foreign exchange account		39,637 04			
		90,752,763 03			90,752,763 03

BANK OF THE UNITED STATES, *September* 1, 1825.

THOMAS WILSON, *Cashier.*

DR. *General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned.*

Date.	Banks.	Bills discounted on personal security.	Bills discounted on funded debt.	Bills discounted on bank stock.	Domestic bills of exchange.	Foreign bills.	Real estate.	Treasurer United States.	Due from Bank United States and offices.	Due from State banks.	Banking-houses, bonus, premium, &c.	Deficiencies.	Expenses.	Notes of Bank United States and offices.	Notes of State banks.	Mortgages, &c.	Specie.
1825.																	
Sept. 29	Bank United States..	$3,053,314 25	$282,152 05	$521,216 36	$582,116 11	$46,900 22	$4,245 96	.....	$9,893,589 01	$722,891 84	$1,233,961 19	.....	$10,239 55	$1,008,518 06	$346,657 95	$126,099 09	$1,367,820 52
19	Office, Portsmouth...	455,948 68	400 00	7,200 00	3,641 71	.....	942 13	.....	364 67	.....	.....	.....	1,155 52	144,595 00	14,260 38	.....	23,879 15
22	Boston	1,816,993 63	135,515 00	111,000 00	162,663 38	.....	.....	.....	1,733,839 83	49,421 50	106,109 00	.....	4,036 72	477,410 00	27,023 00	.....	321,353 43
22	Providence ...	397,148 22	.....	7,800 00	161,392 21	.....	....	....	65,352 26	10,732 42	.....	.....	1,423 98	237,625 00	4,017 00	.....	60,067 52
26	Hartford... ..	521,437 84	.....	2,500 00	153,342 16	.....	.....	.....	4,719 35	13,218 96	.....	$33,058 90	1,209 07	107,350 00	5,440 00	.....	43,500 21
28	New York....	4,878,276 98	224,866 33	82,000 00	339,446 98	.....	.....	.....	1,271,921 29	127,489 36	86,424 30	9,997 67	5,352 35	565,700 00	314,000 00	.....	646,306 27
26	Baltimore	2,597,089 95	.....	1,423,641 49	253,098 44	.....	128,105 35	....	231,134 66	142,520 88	110,657 34	305,804 46	4,198 30	320,685 00	104,432 00	.....	203,000 00
24	Washington ..	1,195,688 17	.....	103,975 62	18,484 56	.....	30,733 35	$184,941 15	191,395 38	20,878 00	29,399 84	10,063 57	4,017 10	174,510 00	22,831 45	.....	59,733 47
27	Richmond	1,249,855 89	.....	71,103 82	50,520 97	.....	31,727 50	.....	251,452 09	78,516 05	35,555 33	94,650 29	8,211 90	91,805 00	73,226 30	.....	70,677 78
24	Norfolk	650,408 76	600 00	71,260 00	.....	.....	.....	.....	404,580 40	5,325 04	29,750 49	.....	6,447 54	19,245 00	10,097 08	.....	55,235 00
20	Fayetteville ..	431,728 35	.....	30,300 00	35,674 99	.....	.....	.....	21,725 08	157,728 27	32,428 49	21,087 65	1,618 53	414,090 00	47,191 00	.....	51,973 87
20	Charleston ...	1,737,469 34	32,328 17	377,833 36	334,766 57	.....	.....	.....	698,627 14	42,000 00	67,727 78	6,909 00	4,829 00	364,145 00	45,763 00	.....	225,708 20
20	Savannah	515,204 66	.....	102,951 00	69,174 42	.....	7,850 31	.....	741,732 89	349 44	42,147 39	9,868 87	5,373 92	409,925 00	57,230 00	.....	270,114 94
9	Lexington	991,919 40	.....	.....	81,035 96	.....	85,125 58	.....	67,844 35	5,386 00	.....	.....	5,426 60	113,390 00	38,177 00	7,000 00	77,917 59
13	Louisville	1,065,277 10	.....	.....	98,755 58	.....	34,775 51	.....	7,250 03	6,648 95	11,514 86	.....	817 51	165,975 00	14,577 49	.....	153,055 84
17	Chilicothe . ..	444,381 16	.....	.....	10,960 00	.....	6,593 62	21,880 18	48,614 81	.....	.....	.....	788 97	155,845 00	24,764 00	.....	76,485 38
15	Cincinnati....	77,170 54	.....	500 00	12,953 20	.....	.....	.....	31,328 96	.....	.....	.....	2,056 52	33,522 61	11,590 00	.....	105,036 19
10	Do..Agency	1,306,527 48	.....	.....	143,354 65	.....	1,042,724 30	.....	26,133 79	93,249 59	.....	7,723 14	17,021 20	.....	.....	.....	.....
Aug. 29	New Orleans..	2,340,523 49	.....	2,300 00	785,440 82	.....	.....	65,409 95	887,467 15	67,623 46	45,000 00	13,134 26	5,513 85	725,260 00	31,405 00	.....	699,076 43
Sept. 21	Pittsburg	716,963 23	.....	.....	68,662 21	.....	79,355 00	2,194 36	27,687 67	8,000 00	14,123 13	.....	3,002 08	47,515 00	11,665 00	.....	33,288 95
		26,443,327 12	675,861 55	2,915,581 65	3,365,484 92	46,900 22	1,452,178 61	274,425 64	16,606,760 81	1,551,969 76	1,844,799 14	512,297 21	92,740 21	5,577,110 67	1,204,347 65	133,099 09	4,544,230 74

General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned—Continued. Cr.

Date.	Banks.	Capital stock.	Notes issued.	Discount, exchange, and interest.	Dividends unclaimed.	Profit and loss.	Contingent interest.	Contingent exchange.	Contingent fund.	Due to the Bank United States and offices.	Due to State banks.	Seven per cent. stock.	Six per cent. stock.	Treasury notes.	Deposits of Treasurer of United States.	Deposits of public officers.	Deposits of individuals.
1825.																	
Sept. 29	Bank United States..	$23,295,919 63	$2,380,909 96	$291,346 25	$62,167 60	$552,992 81	$28,523 26	$19,154 74	$3,907,959 07	$4,213,633 67	$408,873 85	$49,863 85	$2,748,076 25	$31,030 26	$585,724 30	$539,959 65	$1,382,324 22
19	Office, Portsmouth...	300,000 00	278,580 00	7,977 56	63 25	.....	.....	.....	.....	43,078 61	.....	157 90	.....	1,804 98	4,748 16	5,302 01	10,674 77
22	Boston	1,500,000 00	779,895 00	32,487 25	5,075 25	.....	.....	.....	.....	101,748 82	31,086 69	28,015 84	12,682 06	10,970 89	2,089,876 76	230,275 48	123,251 45
22	Providence ...	400,000 00	299,320 00	10,217 93	378 75	.....	.....	.....	.....	31,009 74	12,947 62	.....	.....	.....	153,111 41	20,347 20	18,215 96
26	Hartford	300,000 00	333,542 50	11,808 21	879 00	.....	.....	.....	.....	156,943 76	2,906 23	.....	.....	.....	34,804 65	37,868 48	7,023 66
28	New York....	2,500,000 00	1,049,122 50	109,144 90	8,276 50	.....	.....	.....	.....	1,396,838 12	211,253 10	.....	.....	.....	1,873,738 64	374,495 61	1,028,912 16
26	Baltimore	.....	921,945 00	43,811 88	7,080 00	.....	.....	.....	.....	4,694,385 07	136,426 68	.....	537 50	.....	390,770 50	42,604 23	495,220 34
24	Washington ..	500,000 00	875,975 00	17,446 65	3,757 00	.....	.....	.....	.....	26,755 59	42,020 21	710 65	7,470 04	19,314 94	53,368 42	304,460 12	195,373 04
27	Richmond	1,000,000 00	786,330 00	23,217 82	8,460 47	.....	.....	.....	.....	69,465 67	27,608 79	.....	.....	.....	28,019 28	58,103 69	106,097 20
24	Norfolk	500,000 00	411,390 00	8,952 61	2,194 00	.....	.....	.....	.....	28,986 48	12,683 00	.....	.....	.....	6,547 45	30,843 63	251,352 14
20	Fayetteville ..	500,000 00	623,215 00	8,567 64	206 25	.....	.....	.....	.....	23,176 84	.....	.....	.....	.....	11,671 10	42,329 82	36,378 98
20	Charleston ...	1,500,000 00	1,298,555 00	49,625 10	11,633 00	.....	.....	.....	.....	129,231 38	9,400 00	2,700 00	.....	896 37	253,656 48	40,490 02	641,919 21
20	Savannah	1,000,000 00	1,046,200 00	9,087 84	4,379 50	.....	.....	.....	.....	19,053 70	275 97	.....	.....	.....	29,051 46	39,713 82	84,160 55
9	Lexington	.....	164,405 00	13,220 46	49 00	.....	.....	.....	.....	1,094,042 68	.....	.....	.....	.....	10,269 08	43,586 23	147,650 03
13	Louisville	.....	133,220 00	10,636 43	224 30	.....	.....	.....	.....	1,110,823 78	.....	.....	.....	.....	152,964 46	5,693 76	145,085 14
17	Chilicothe ...	.....	190,295 00	6,149 12	.....	.....	.....	.....	.....	517,200 60	631 01	.....	.....	.....	1,579 00	48,429 08	26,029 31
15	Cincinnati ...	.....	.....	2,054 02	.....	.....	.....	.....	.....	146,315 28	.....	.....	.....	.....	29,321 44	3,257 74	93,209 54
10	Do..Agency	.....	3,610 00	8,976 67	.....	.....	159,019 44	.....	.....	2,423,949 12	.....	.....	.....	.....	.....	.....	41,178 92
Aug. 29	New Orleans..	1,000,000 00	3,435,850 00	53,814 44	470 25	.....	.....	.....	.....	143,868 40	287,149 96	.....	.....	.....	.....	168,814 28	578,187 08
Sept. 21	Pittsburg.....	700,000 00	181,362 50	11,222 45	.....	.....	1,959 62	.....	.....	36,774 24	.....	.....	.....	.....	11,897 97	5,770 32	63,469 53
		34,995,919 63	15,193,722 46	729,765 23	115,294 12	552,992 81	189,502 32	19,154 74	3,907,959 07	16,407,281 55	1,183,263 11	81,448 24	2,768,765 85	64,017 44	5,721,120 56	2,042,345 17	5,475,713 23

At Bank United States:

Funded debt United States, (various)	$20,552,767 35
Debt due by the United States	5,267 32
Baring Brothers & Co	705,925 87
Foreign exchange account	34,776 67

At Office, Baltimore:

Debt of Smith & Buchanan, G. Williams, and J. W. McCulloch	$338,538 48
G. Williams	269,874 85
J. W. McCulloch	300,000 00
	908,413 33

RECAPITULATION.

Dr.			Cr.		
Funded debt of the United States,(various)		$20,552,767 35	Capital stock		$34,995,919 63
Bills discounted on personal security	$26,443,327 12		Notes issued		15,193,722 46
funded debt	675,861 55		Discount, exchange, and interest		729,765 23
bank stock	2,915,581 65		Dividends unclaimed		115,294 12
	30,034,770 32		Profit and loss		552,992 81
Domestic bills of exchange	3,365,484 92		Contingent interest		189,502 32
		33,400,255 24	Contingent fund		3,907,959 07
Real estate		1,442,178 61	Contingent exchange		19,154 74
Foreign bills of exchange		46,900 22	Due to Bank United States and offices	$16,407,281 55	
Due from Bank United States and offices	16,606,760 81		Due to State banks	1,183,263 11	
Due from State banks	1,551,969 76				17,590,544 66
		18,158,730 57	Seven per cent. stock		81,448 24
Debt of S. Smith and B. G. Williams and J. W. McCulloch		908,413 33	Six per cent. stock		2,768,765 85
Due by the United States		5,267 32	Treasury notes		64,017 44
Baring Brothers & Co., London		705,925 87	Deposits Treasurer United States	5,721,120 56	
Foreign exchange account		34,776 67	Deduct overdrafts and special deposits	274,425 64	
Deficiencies		512,297 21		5,446,694 92	
Banking-houses, bonus, premium, &c		1,844,799 14	Deposits of public officers	2,042,345 17	
Mortgages, &c		133,099 09	Deposits of individuals	5,475,713 23	
Expenses		92,740 21			12,964,753 32
Cash.—Notes of Bank United States and branches	5,577,110 67				
Notes of State banks	1,204,347 65				
Specie	4,544,230 74				
		11,325,689 06			
		89,173,839 89			89,173,839 89

Bank of the United States, *October* 1, 1825.

THOS. WILSON, *Cashier.*

DR. *General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned.*

Date.	Banks.	Bills discounted on personal security.	Bills discounted on funded debt.	Bills discounted on bank stock.	Domestic bills of exchange.	Foreign bills.	Real estate.	Treasurer United States.	Due from Bank United States and offices.	Due from State banks.	Deficiencies.	Banking-houses, bonus, premiums, &c.	Mortgages, &c.	Expenses.	Notes of Bank of United States and offices.	Notes of State banks.	Specie.
1825.																	
Oct. 31	Bank United States..	$2,947,217 10	$7,300 00	$519,516 36	$477,222 57	$300,639 48	$4,245 96	.....	$10,047,852 04	$727,081 95	.....	$1,233,961 19	$126,099 09	$14,336 70	$865,800 56	$355,090 55	$705,443 93
24	Office, Portsmouth ...	427,782 17	400 00	7,200 00	3,440 71	.....	942 13	$13,046 86	364 67	.....	.....	.....	.....	1,155 52	153,270 00	8,100 26	24,198 13
27	Boston	1,580,454 23	1,494 00	97,000 00	222,163 77	.....	.....	.....	852,389 76	153,474 85	.....	107,524 00	.....	4,036 72	488,220 00	44,065 00	87,671 58
27	Providence ...	425,870 09	.....	7,800 00	188,525 29	....	.....	.....	60,468 59	7,641 67	.....	.....	.....	1,814 65	209,850 00	6,940 40	59,225 72
24	Hartford	443,929 32	.....	3,500 00	127,351 07	.....	.....	.....	2,396 49	17,446 12	$33,058 90	.....	.....	1,209 07	113,090 00	46,856 00	19,664 47
26	New York....	4,515,895 97	.....	45,000 00	304,302 63	.....	.....	.....	730,091 62	213,481 07	9,997 67	86,424 30	.....	7,506 23	476,225 00	324,000 00	529,266 19
24	Baltimore	2,650,379 18	.....	1,350,982 53	275,413 01	.....	198,475 72	.....	145,482 36	140,580 82	305,804 46	110,657 34	.....	5,304 45	295,220 00	71,113 77	182,000 00
22	Washington ..	1,188,712 67	....	103,975 62	21,531 34	.....	31,772 12	322,457 55	214,406 05	33,026 30	10,063 57	29,399 84	.....	4,878 50	238,420 00	14,634 15	43,935 29
25	Richmond	1,256,349 15	.....	81,103 82	57,300 00	.....	31,664 25	.....	210,333 49	41,476 62	94,650 29	35,555 33	.....	9,429 58	213,275 00	67,922 61	59,839 44
22	Norfolk	663,718 09	600 00	72,210 00	.....	.....	.....	51,463 48	229,046 80	12,125 40	.....	29,750 49	.....	7,178 22	131,830 00	6,988 06	33,650 00
25	Fayetteville ..	449,145 56	.....	37,300 00	98,574 07	.....	.....	.....	40,294 88	111,336 99	21,087 05	32,428 49	.....	2,164 57	342,385 00	38,998 00	55,969 67
18	Charleston . ..	1,836,519 68	24,828 17	412,033 36	52,857 98	.....	.....	.....	534,763 30	84,515 00	6,909 00	67,727 78	.....	6,356 05	436,695 00	35,042 00	226,126 66
18	Savannah	542,985 73	.....	192,160 00	21,824 05	.....	7,850 31	.....	691,680 42	530 44	9,868 87	42,147 39	.....	6,147 55	416,995 00	26,890 00	271,325 40
14	Lexington	982,341 17	.....	.....	84,399 28	....	89,997 83	.....	80,767 54	7,840 00	.....	.....	7,000 00	5,572 33	101,000 00	34,393 00	72,490 72
11	Louisville	1,072,735 85	.....	.....	102,866 17	.....	32,450 51	.....	6,528 18	5,541 07	.....	11,514 86	.....	1,634 91	150,350 00	17,339 49	156,540 40
22	Chilicothe . ..	446,021 68	.....	.....	10,960 00	.....	6,593 62	14,215 88	45,331 33	192 00	.....	.....	.....	2,683 71	145,515 00	31,969 00	83,888 68
20	Cincinnati . ..	77,183 24	.....	500 00	17,143 68	.....	.....	.....	36,491 20	.....	.....	.....	.....	2,375 35	11,130 00	12,930 00	141,693 30
1	Do..Agency	1,306,138 73	.....	.....	143,354 65	.....	1,043,480 05	.....	26,269 06	93,249 59	7,723 14	.....	....	17,850 04	.....	.....	.....
3	New Orleans .	2,287,343 91	.....	2,300 00	398,506 64	.....	.....	11,621 76	1,070,452 97	153,774 19	13,134 26	45,000 00	.....	6,076 98	1,025,520 00	32,435 00	670,688 72
19	Pittsburg	704,855 65	..... .	.....	68,388 32	.....	79,355 00	2,194 36	33,146 61	16,500 00	.....	14,123 13	.....	4,118 43	20,695 00	10,945 00	34,658 85
		25,805,579 17	34,622 17	2,932,581 69	2,876,125 23	300,639 48	1,456,827 50	414,999 89	15,058,557 36	1,817,814 08	512,297 21	1,846,214 14	133,099 09	111,829 56	5,844,485 56	1,186,652 29	3,458,207 15

General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned—Continued. Cr.

Date.	Banks.	Capital stock.	Notes issued.	Discount, exchange, and interest.	Dividends unclaimed.	Profit and loss.	Contingent interest, foreign exchange, &c.	Contingent fund.	Due to Bank of United States and offices.	Due to State banks.	Seven per cent. stock.	Six per cent. stock.	Treasury notes.	Deposits of the Treasurer United States.	Deposits of public officers.	Deposits of individuals.	Baring Brothers & Co., London.
1825.																	
Oct. 31	Bank United States ..	$23,295,919 63	$2,402,409 96	$313,792 72	$59,086 35	$551,176 22	$86,537 56	$3,898,559 07	$2,789,343 88	$331,905 78	$20,000 00	$330,977 63	$15,466 74	$712,816 50	$156,393 90	$1,816,363 82	$271,009 16
24	Office, Portsmouth ...	300,000 00	283,755 00	10,266 19	22 00	.....	.....	.....	31,309 33	3,060 56	.....	.....	227 26	.....	6,783 11	13,879 26	.....
27	Boston	1,500,000 00	776,900 00	47,907 28	4,149 00	.....	.....	.....	119,861 79	217,117 43	14,069 07	96,475 35	6,481 64	463,681 11	216,988 47	174,862 77	.....
27	Providence ...	400,000 00	299,055 00	14,846 58	367 75	.....	.....	.....	46,278 76	29,357 71	.....	.....	.....	134,137 62	24,087 23	20,005 76	.....
24	Hartford	300,000 00	333,542 50	13,646 18	525 25	.....	.....	.....	81,502 80	1,047 34	.....	.....	.....	25,585 55	34,922 25	17,729 57	.....
26	New York....	2,500,000 00	1,037,597 50	131,327 23	8,660 75	.....	.....	.....	1,225,220 51	306,191 52	.....	.....	.....	631,296 11	405,785 71	996,111 35	.....
24	Baltimore	.....	913,540 00	60,928 97	5,586 25	.....	.....	.....	4,724,981 89	132,083 47	.....	28,041 00	.....	56,549 25	37,225 03	610,891 11	.....
22	Washington ..	500,000 00	882,020 00	20,415 47	3,757 00	.. ..	.....	.....	25,041 59	39,213 60	710 65	198,985 46	19,314 94	53,368 42	296 864 59	217,521 28	.....
25	Richmond	1,000,000 00	785,165 00	28,225 51	7,425 22	.....	.....	.....	80,253 81	46,379 51	.....	.....	.....	27,506 50	61,588 98	122,355 05	.....
22	Norfolk	500,000 00	427,060 00	10,804 08	1,694 00	.....	.....	.....	24,189 22	6,945 67	.....	.....	.....	.....	19,860 51	248,007 06	.....
25	Fayetteville ..	500,000 00	621,990 00	12,557 23	107 25	.....	.....	.....	3,132 84	.....	.....	.....	.....	29,018 95	29,755 19	33,122 82	.....
18	Charleston . ..	1,500,000 00	1,295,125 00	60,759 64	10,927 50	.....	.....	.....	152,379 57	.....	2,700 00	117,137 45	896 37	58,444 12	46,129 76	679,874 57	.....
18	Savannah	1,000,000 00	1,042,510 00	9,539 22	4,294 25	.....	.....	.....	2,743 70	20,224 47	....	.....	.....	28,947 46	38,745 15	83,400 91	.....
14	Lexington	.....	164,365 00	18,380 14	49 00	.....	.....	.....	1,104,667 96	.....	.....	.....	....	10,094 08	28,912 22	139,263 47	.....
11	Louisville	.....	133,150 00	12,240 23	224 30	.....	.....	.....	1,141,087 68	.....	.....	.....	.....	111,569 09	8,334 54	148,895 60	.....
22	Chilicothe . ..	.....	190,295 00	7,999 77	.....	.....	.....	.....	526,052 44	711 21	.....	.....	.....	1,579 00	34,726 25	26,007 23	.....
20	Cincinnati . ..	.....	.....	2,886 22	.....	.....	.....	.....	170,774 12	.....	.....	.....	.....	29,626 22	3,455 68	92,704 53	.....
1	Do..Agency	.....	3,580 00	10,342 78	.....	.....	159,019 44	.....	2,423,979 12	.....	.....	.....	.....	.....	.....	41,143 92	.....
3	New Orleans..	1,000,000 00	3,549,150 00	65,639 31	328 25	.....	.....	.....	114,111 06	236,288 05	.....	.....	.....	.....	130,929 21	620,408 55	.....
19	Pittsburg	700,000 00	181,362 50	13,811 02	.....	.....	1,959 62	.....	25,611 38	.....	.....	.....	.....	9,561 32	3,913 92	61,760 59	.....
		34,995,919 63	15,322,572 46	866,315 77	107,204 12	551,176 22	247,516 62	3,898,559 07	14,812,523 45	1,370,526 32	37,479 72	771,616 89	42,386 95	2,383,781 30	1,585,401 70	6,164,309 22	271,009 16

At Bank United States: Funded debt United States..... $18,714,684 12
Debt due by United States..... 5,267 32
Baring Brothers & Co., London..... .....

At Office, Baltimore: Debt of S. Smith & Buchanan, G. Williams, and J. W. McCulloch $338,538 48
Debt of G. Williams 269,874 85
Debt of J. W. McCulloch..... 300,000 00
908,413 33

At Office, Portsmouth: Agent for Pension Fund..... 9,402 26

RECAPITULATION.

Dr.			Cr.		
Funded debt of the United States		$18,714,684 12	Capital stock		$34,995,919 63
Bills discounted on personal security	$25,805,579 17		Notes issued		15,322,572 46
funded debt	34,622 17		Discount, exchange, and interest		866,315 77
bank stock	2,932,581 69		Dividends unclaimed		107,204 12
	28,772,783 03		Profit and loss		551,176 22
Domestic bills of exchange	2,876,125 23		Contingent interest, foreign exchange, &c		247,516 62
		31,648,908 26	Contingent fund		3,898,559 07
Foreign bills of exchange		300,639 48	Due to Bank United States and offices	$14,812,523 45	
Real estate		1,456,827 50	Due to State banks	1,370,526 32	
Due from Bank United States and offices	15,058,557 36				16,183,049 77
Due from State banks	1,817,814 08				
		16,876,371 44	Seven per cent. stock		37,479 72
Debt of Smith and B. G. Williams and J. W. McCulloch		908,413 33	Six per cent. stock		771,616 89
Debt due by the United States		5,267 32	Treasury note stock		42,386 95
Baring Brothers & Co., London			Deposits of Treasurer United States	2,383,781 30	
Deficiencies		512,297 21	Deduct overdrafts and special deposit	414,999 89	
Banking-houses, bonus, and premium on loans		1,846,214 14		1,968,781 41	
Mortgages, &c		133,099 09	Deposits of sundry public officers	1,585,401 70	
Expenses		111,829 56	Deposits of individuals	6,164,309 22	
Cash.—Notes of Bank United States and offices	5,844,485 56				9,718,492 33
Notes of State banks	1,186,652 29		Baring Brothers & Co., London		271,009 16
Specie	3,458,207 15				
		10,489,345 00			
Agent for Pension Fund, at office, Portsmouth		9,402 26			
		83,013,298 71			83,013,298 71

BANK OF THE UNITED STATES, *November* 1, 1825.

THOMAS WILSON, *Cashier.*

General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned.

Date.	Banks.	Bills discounted on personal security.	Bills discounted on funded debt.	Bills discounted on bank stock.	Domestic bills of exchange.	Foreign bills.	Real estate.	Treasurer United States.	Due from Bank United States and offices.	Due from State banks.	Deficiencies.	Banking-houses, bonus, and premium on loans.	Mortgages, &c.	Expenses.	Notes of Bank United States and offices.	Notes of State banks.	Specie.
1825.																	
Nov. 25	Bank United States....	$2,948,172 31	$7,300 00	$519,516 36	$490,919 84	$373,233 76	$4,245 96	.....	$10,131,177 17	$798,431 93	.....	$1,233,961 19	$126,099 09	$19,218 90	$896,080 56	$248,963 75	$843,646 07
21	Office, Portsmouth.....	418,352 88	400 00	5,200 00	3,440 71	.....	942 13	.....	24,984 05	.....	.....	.....	.....	1,157 46	143,355 00	15,421 51	23,591 27
24	Boston	1,884,699 15	19,700 00	128,500 00	234,074 48	.....	.....	.....	678,455 05	37,431 03	.....	110,816 91	.....	4,761 45	465,790 00	48,612 00	110,109 65
24	Providence	430,290 85	.....	8,800 00	189,182 79	.....	.....	.....	72,910 75	9,038 54	.....	.....	.....	2,134 44	188,685 00	17,830 00	43,195 45
28	Hartford.....	445,096 32	.....	5,300 00	93,411 30	.....	.....	.....	18,499 13	39,587 26	$33,058 90	.....	.....	1,209 07	105,730 00	12,888 00	19,688 31
30	New York.....	4,533,852 80	500 00	102,103 82	294,213 13	.....	.....	.....	1,032,934 14	67,224 95	9,997 67	86,424 30	.....	12,443 03	917,990 00	281,000 00	445,094 24
28	Baltimore.....	2,766,745 72	.....	1,367,427 53	248,869 31	.....	145,655 02	.....	70,823 56	117,488 92	305,804 46	110,657 34	.....	7,321 86	324,455 00	75,213 09	298,000 00
26	Washington	1,204,640 81	.....	106,075 62	18,460 75	.....	31,693 64	$268,452 92	264,645 09	50,631 00	10,073 57	29,399 84	.....	11,244 20	207,950 00	22,828 96	34,037 47
22	Richmond	1,302,490 43	.....	82,503 82	53,615 37	.....	31,306 75	.....	98,126 86	55,123 48	94,650 29	35,555 33	.....	10,573 56	30,740 34	214,945 00	59,672 23
19	Norfolk.....	662,526 64	600 00	74,110 00	.....	.....	.....	.....	369,537 52	25,473 63	.....	29,754 49	.....	7,763 33	83,450 00	15,755 18	82,162 00
22	Fayetteville.....	454,034 00	.....	37,300 00	92,084 79	.....	.....	.....	2,484 41	170,592 59	21,087 05	32,428 49	.....	2,552 47	371,950 00	15,708 00	50,469 14
15	Charleston.....	1,897,811 17	6,928 17	501,233 36	266,461 04	.....	.....	.....	489,532 73	65,618 46	6,909 00	67,727 78	.....	7,898 30	321,215 00	38,304 00	237,400 03
15	Savannah.....	566,632 83	.....	215,765 00	11,583 43	.....	6,724 66	.....	544,727 87	533 44	9,868 87	42,174 39	.....	7,347 56	489,965 00	101,163 00	328,427 57
11	Lexington	968,648 42	.....	.....	82,548 19	.....	90,019 70	.....	30,591 05	17,890 00	.....	.....	7,000 00	5,734 98	99,000 00	45,143 00	72,116 44
15	Louisville	1,064,705 92	.....	.....	102,002 82	.....	31,542 34	.....	26,025 95	3,541 07	.....	11,514 86	.....	1,726 76	160,200 00	20,119 49	157,212 86
19	Chilicothe	444,656 51	.....	.....	15,160 00	.....	6,593 62	16,968 27	44,927 63	192 00	.....	.....	.....	2,848 67	143,825 00	32,065 00	79,663 21
17	Cincinnati.....	90,749 70	.....	.....	42,132 17	.....	.....	.....	20,542 87	.....	.....	.....	.....	2,690 40	128,299 84	38,455 00	190,648 43
Oct. 22	Do...Agency.	1,286,156 27	.....	.....	143,354 65	.....	1,062,906 42	.....	30,990 09	93,249 59	7,723 14	.....	.....	18,799 59	.....	.....	.....
24	New Orleans ...	2,315,462 94	.....	5,300 00	289,848 02	.....	.....	15,429 72	1,118,535 09	182,271 38	13,134 26	45,000 00	.....	6,190 97	1,126,960 00	37,230 00	562,117 71
Nov. 23	Pittsburg.....	704,156 06	.....	.....	73,772 79	.....	79,355 00	4,955 19	51,917 03	.....	.....	14,123 13	.....	4,381 26	2,130 00	22,295 00	35,029 51
		26,389,881 73	35,428 17	3,159,135 51	2,745,135 58	373,233 76	1,490,985 24	305,806 10	15,122,368 04	1,734,319 27	512,307 21	1,849,538 05	133,099 09	138,004 26	6,207,770 74	1,303,939 98	3,672,281 59

General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned—Continued. Cr.

Date.	Banks.	Capital stock.	Notes issued.	Discount, exchange, and interest.	Dividends unclaimed.	Profit and loss.	Contingent interest and foreign exchange.	Contingent fund.	Due to Bank of United States and offices.	Due to State banks.	Baring Brothers & Co.	Seven per cent. stock.	Six per cent. stock.	Treasury notes.	Deposits of the Treasurer of the United States.	Deposits of public officers.	Deposits of individuals.
1825.																	
Nov. 28	Bank United States....	$23,295,919 63	$2,429,809 96	$331,265 99	$28,711 60	$551,187 04	$91,902 93	$3,898,559 07	$3,003,827 46	$211,923 90	$382,579 51	$14,000 00	$184,742 02	$11,466 74	$916,896 29	$148,082 69	$1,787,973 58
21	Office, Portsmouth.....	300,000 00	283,755 00	11,676 97	22 00	.....	.....	.....	31,112 51	315 56	.....	.....	.....	227 26	6,164 42	6,004 18	8,858 51
24	Boston	1,500,000 00	776,900 00	66,701 03	3,636 25	.....	.....	.....	326,945 66	72,660 91	.....	5,046 07	52,497 01	4,740 43	581,123 29	222,354 24	110,414 83
24	Providence.....	400,000 00	299,055 00	17,628 52	367 75	.....	.....	.....	43,571 28	6,242 53	.....	.....	.....	.....	148,137 62	20,847 13	26,217 99
28	Hartford.....	300,000 00	329,687 50	16,798 98	511 50	.....	.....	.....	56,314 30	2,135 59	.....	.....	.....	.....	25,065 53	31,899 41	12,055 48
30	New York.....	2,500,000 00	1,432,937 50	164,524 10	7,464 75	.....	.....	.....	952,215 12	261,060 43	.....	.....	.....	.....	1,091,384 77	335,168 43	1,039,022 98
28	Baltimore.....	.....	913,090 00	75,859 12	4,986 75	.....	.....	.....	4,899,562 54	92,976 28	.....	.....	13,104 07	.....	117,638 68	41,928 96	587,728 74
26	Washington	500,000 00	879,550 00	29,099 80	2,725 75	.....	.....	.....	14,189 39	94,861 75	.....	710 65	113,316 60	16,499 58	53,368 42	297,191 31	258,620 62
22	Richmond	1,000,000 00	785,165 00	33,966 59	7,040 47	.....	.....	.....	37,612 93	26,630 44	.....	.....	.....	.....	20,080 48	55,104 62	103,702 93
19	Norfolk.....	500,000 00	451,535 00	12,049 07	1,577 00	.....	.....	.....	22,286 63	5,557 28	.....	.....	.....	.....	62,150 62	54,570 08	241,413 11
22	Fayetteville.....	500,000 00	621,990 00	14,783 31	107 25	.....	.....	.....	27,009 83	.....	.....	.....	.....	.....	27,699 57	28,073 15	31,027 83
15	Charleston.....	1,500,000 00	1,280,190 00	73,853 37	9,046 50	.....	.....	.....	121,573 59	13,950 00	.....	2,700 00	59,142 85	896 37	127,888 02	46,535 00	671,263 34
15	Savannah	1,000,000 00	1,041,245 00	10,593 16	3,678 00	.....	.....	.....	11,006 51	24,724 47	.....	.....	.....	.....	48,862 21	31,411 14	153,393 13
11	Lexington	.....	164,295 00	24,624 62	40 75	.....	.....	.....	1,056,821 64	.....	.....	.....	.....	.....	9,908 61	24,956 80	138,044 36
15	Louisville	.....	133,020 00	17,592 35	224 30	.....	.....	.....	1,172,322 53	550 00	.....	.....	.....	.....	110,718 09	8,677 59	135,487 21
19	Chilicothe	.....	190,265 00	9,433 06	.....	.....	.....	.....	529,694 45	507 84	.....	.....	.....	.....	1,579 00	32,621 64	22,798 92
17	Cincinnati.....	.....	106,000 00	4,414 14	.....	.....	.....	.....	257,970 65	.....	.....	.....	.....	.....	30,718 02	2,701 71	111,713 89
Oct. 22	Do...Agency.	.....	3,580 00	14,374 00	.....	.....	159,653 38	.....	2,423,979 12	.....	.....	.....	.....	.....	.....	.....	41,593 25
24	New Orleans ...	1,000,000 00	3,549,150 00	74,525 94	328 25	.....	.....	.....	105,254 76	226,179 31	.....	.....	.....	.....	.....	168,649 88	593,391 95
Nov. 23	Pittsburg.....	700,000 00	179,317 50	17,227 70	.....	.....	1,959 62	.....	18,834 53	.....	.....	.....	.....	.....	2,194 36	2,100 45	70,480 81
		34,995,919 63	15,850,537 46	1,020,991 82	70,468 87	551,187 04	253,515 93	3,898,559 07	15,112,105 43	1,040,276 29	382,579 51	22,456 72	422,732 55	33,830 38	3,381,578 00	1,558,878 41	6,145,203 46

At Bank United States:	Funded debt of the United States	$18,642,614 20
	Debt due by the United States	5,267 32
At Office, Baltimore:	Debt of S. Smith and B., G. Williams, and J. W. McCulloch	338,538 48
	Debt of G. Williams	269,874 85
	Debt of J. W. McCulloch	300,000 00
		908,413 33
At Office, Portsmouth:	Agent for Loan Office	128 54
	Agent for Pension Fund	11,162 86
		11,291 40

RECAPITULATION.

Dr.			Cr.		
Funded debt of the United States, (various)		$18,642,614 20	Capital stock		$34,995,919 63
Bills discounted on personal security	$26,389,881 73		Notes issued		15,850,537 46
funded debt	35,428 17		Discount, exchange, and interest		1,020,991 82
bank stock	3,159,135 51		Dividends unclaimed		70,468 87
		29,584,445 41	Profit and loss		551,187 04
Domestic bills of exchange		2,745,135 58	Contingent interest and foreign exchange*		253,515 93
Foreign bills of exchange		373,233 76	Contingent fund		3,898,559 07
Real estate		1,490,985 24	Due to Bank United States and offices	$15,112,105 43	
Due from Bank United States and offices	15,122,368 04		Due to State banks	1,040,276 29	
Due from State banks	1,734,319 27				16,152,381 72
		16,856,687 31	Baring Brothers & Co., London		382,579 51
Debt of Smith and B., G. Williams, and J. W. McCulloch		908,413 33	Seven per cent. stock		22,456 72
Debt due by United States		5,267 32	Six per cent. stock, exchanged		422,732 55
Deficiencies		512,307 21	Treasury notes		33,830 38
Banking-houses, bonus, and premium on loan		1,849,538 05	Deposits of Treasurer of United States	3,381,578 00	
Mortgages, &c		133,099 09	Deduct overdrafts and special deposits	305,806 10	
Expenses		138,004 26		3,075,771 90	
Cash.—Notes of Bank United States and offices	6,207,770 74		Deposits of public officers	1,558,878 41	
State banks	1,303,939 98		Deposits of individuals	6,145,203 46	
Specie	3,672,281 59				10,779,853 77
		11,183,992 31			
Public offices at Portsmouth		11,291 40			
		84,435,014 47			84,435,014 47

* Contingent interest $190,136 26
Contingent exchange on foreign bills 20,930 96
Foreign exchange 42,448 71
253,515 93

THOMAS WILSON, *Cashier.*

Bank of the United States, *December* 1, 1825.

DR. *General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned.*

Date.	Banks.	Bills discounted on personal security.	Bills discounted on funded debt.	Bills discounted on bank stock.	Domestic bills of exchange.	Foreign bills of exchange.	Real estate.	Treasurer United States.	Due from Bank United States and offices.	Due from State banks.	Deficiencies.	Banking-houses, bonus, premium, &c.	Mortgages.	Expenses.	Notes of Bank of United States and offices.	Notes of State banks.	Specie.
1826.																	
Jan. 2	Bank United States	$3,375,314 10	$7,500 00	$402,366 36	$533,009 47	$421,524 80	$4,249 41	.....	$9,975,345 20	$774,675 26	.....	$1,173,961 19	$126,263 60	$588 36	$728,470 56	$181,437 11	$913,247 31
1825.																	
Dec. 26	Office, Portsmouth....	440,974 21	400 00	9,000 00	4,439 81	.....	942 13	.....	9,655 37	.....	.....	.....	.....	.....	144,210 00	12,419 85	23,917 71
29	Boston.	2,167,878 78	23,600 00	140,000 00	351,969 59	.....	.....	.....	567,524 53	86,293 53	.....	114,149 66	.....	.....	449,010 00	33,743 00	99,470 64
29	Providence	424,039 62	.....	8,800 00	207,597 36	.....	.....	.....	46,111 44	32,595 24	.....	.....	.....	38 22	187,910 00	13,988 35	104,498 35
26	Hartford.....	433,588 40	....	5,300 00	69,131 48	.....	.....	.....	48,348 05	33,103 19	$33,058 90	.....	.....	.....	104,320 00	5,200 00	18,531 54
28	New York.....	4,406,856 17	4,500 00	155,103 82	298,863 39	.....	.....	.....	1,244,777 52	49,310 86	9,997 67	86,424 30	.....	1,141 59	865,035 00	200,000 00	419,414 08
26	Baltimore.....	2,766,177 47	.....	1,391,607 03	254,853 95	.....	145,655 02	.....	66,373 91	69,501 67	305,804 46	110,657 34	.....	160 31	339,865 00	94,488 97	317,000 00
24	Washington	1,246,658 44	.....	101,115 64	43,213 99	.....	30,521 46	$53,368 42	223,492 63	63,197 20	10,073 57	29,399 84	.....	5,670 19	218,255 00	28,699 15	70,549 71
27	Richmond	1,300,888 85	.....	98,000 00	94,487 64	.....	31,342 75	.....	43,188 20	122,359 79	94,650 29	35,555 33	..... .	5,658 98	134,170 00	83,659 14	59,810 04
24	Norfolk.....	659,242 58	600 00	71,710 00	.....	.....	.....	.....	199,737 08	41,257 38	.....	29,754 49	.....	4,093 34	109,990 00	5,546 45	125,829 00
27	Fayetteville.....	434,576 95	.....	35,800 00	134,999 81	.....	.....	.....	12,226 33	298,507 02	21,087 05	32,428 49	.....	128 77	251,100 00	23,709 00	49,324 65
20	Charleston	2,028,343 16	33,193 17	450,642 36	504,996 23	.....	.....	.....	300,172 02	69,407 76	6,909 00	67,727 78	.....	30 00	272,415 00	62,844 60	231,480 11
19	Savannah.....	657,130 26	.....	256,300 00	43,370 00	.....	6,596 66	.....	437,872 32	539 44	9,868 87	42,174 39	.....	3,255 04	370,370 00	116,970 00	384,163 68
16	Lexington	789,220 61	.....	.....	84,371 18	.....	272,368 05	.....	33,519 91	18,790 00	.....	.....	7,000 00	23 58	96,000 00	73,532 00	67,651 80
13	Louisville	1,057,693 71	.....	....	93,022 25	.....	42,835 09	.....	33,515 65	3,541 07	.....	11,514 86	.....	26 09	175,425 00	22,694 49	162,741 57
17	Chilicothe	435,807 49	.....	.....	25,299 00	.....	6,593 62	15,145 74	45,345 54	300 00	.....	.....	.....	7 25	144,605 00	31,049 00	74,912 96
22	Cincinnati.....	158,267 38	.....	500 00	45,762 48	.....	.....	.....	34,511 07	1,728 00	....	.....	.....	28 18	161,010 00	15,671 00	174,147 95
Nov. 30	Do...Agency.	1,261,850 45	.....	.....	143,354 65	.....	1,094,632 02	.....	31,690 00	91,111 99	7,723 14	.....	.....	13,513 21	.....	.....	.....
Dec. 5	New Orleans....	2,348,797 14	.....	5,300 00	106,414 73	.....	.....	.....	1,067,125 59	206,703 96	13,134 26	45,000 00	.....	568 22	1,854,310 00	78,845 00	637,276 34
21	Pittsburg.....	711,355 55	.....	.....	79,465 56	.....	79,355 00	18,017 64	22,968 18	.....	.....	14,123 13	.....	2,216 54	57,875 00	30,335 00	26,190 66
		27,104,660 72	69,793 17	3,131,545 21	3,118,622 57	421,524 80	1,715,091 21	86,531 80	14,442,900 54	1,962,923 41	512,307 21	1,792,870 80	133,263 60	37,147 87	6,664,345 56	1,114,831 51	3,960,158 10

General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned—Continued. CR.

Date.	Banks.	Capital stock.	Notes issued.	Discount, exchange, and interest.	Dividends unclaimed.	Profit and loss.	Contingent interest.	Contingent exchange.	Contingent fund.	Due to the Bank United States and offices.	Due to State banks.	Baring Brothers & Co.	Redemption of public debt.	Deposits of the Treasurer United States.	Deposits of public officers.	Deposits of individuals.	Foreign exchange account.
1826.																	
Jan. 2	Bank United States....	$23,295,919 63	$2,147,864 96	$43 38	$970,711 10	$753,392 96	$1,668 53	$24,753 19	$3,979,399 52	$2,871,940 14	$356,676 52	$251,494 29	$180,447 80	$596,529 24	$354,987 48	$1,138,578 14	$2,314 62
1825.																	
Dec. 26	Office, Portsmouth.....	300,000 00	283,415 00	2,678 56	5 50	.....	.....	.....	.....	39,172 61	5,443 03	.....	.....	4,125 96	613 79	9,904 63	.....
29	Boston	1,500,000 00	770,400 00	12,292 40	3,442 75	.....	.....	.....	.....	413,983 76	35,180 44	.....	52,688 43	823,815 10	287,478 12	134,358 78	.....
29	Providence	400,000 00	298,750 00	3,137 09	367 75	.....	.....	.....	.....	67,737 54	9,578 75	.....	2,337 67	198,747 62	22,541 40	22,380 16	.....
26	Hartford.....	300,000 00	328,637 50	1,908 97	445 50	.....	.....	.....	.....	49,909 29	1,159 62	.....	.....	22,427 46	29,936 98	16,756 24	.....
28	New York.....	2,500,000 00	1,447,317 50	20,548 38	7,294 50	.....	.....	.....	.....	751,484 81	486,895 15	.....	85,682 35	1,315,268 01	216,556 78	910,376 92	.....
26	Baltimore	.....	907,965 00	10,295 60	4,986 75	.....	.....	.....	.....	4,999,061 78	74,282 17	.....	6,637 80	100,458 51	87,657 82	579,213 03	.....
24	Washington	500,000 00	872,385 00	3,001 05	2,089 50	.....	.....	.....	.....	17,297 75	45,463 21	.....	114,430 41	213,257 21	173,307 06	182,984 05	.....
27	Richmond	1,000,000 00	784,295 00	4,464 14	6,877 97	.....	.....	.....	.....	115,979 85	24,072 07	.....	.....	19,659 72	50,310 62	98,111 64	.....
24	Norfolk.....	500,000 00	449,835 00	1,492 52	1,263 00	.....	.....	.....	.....	15,561 70	6,797 35	.....	.....	817 92	37,319 22	234,673 61	.....
27	Fayetteville	500,000 00	620,220 00	3,392 15	107 25	.....	.....	.....	.....	57,089 17	.....	.....	.....	51,398 56	27,281 18	34,399 76	.....
20	Charleston.....	1,500,000 00	1,412,220 00	8,774 35	6,289 50	.....	.....	.....	.....	114,869 92	.....	.....	46,046 81	199,645 50	28,859 69	711,454 82	.....
19	Savannah	1,000,000 00	1,038,605 00	1,203 63	2,990 50	.....	.....	.....	.....	12,218 65	36,611 35	.....	.....	54,274 43	26,250 29	156,456 81	.....
16	Lexington	.....	164,295 00	750 32	30 25	.....	.....	.....	.....	1,108,425 89	.....	.....	.....	9,965 61	22,062 93	136,947 13	.....
13	Louisville.....	.....	133,020 00	564 56	224 30	.....	.....	.....	.....	1,215,499 12	550 00	.....	.....	105,904 91	8,183 97	139,062 92	.....
17	Chilicothe	.....	190,265 00	897 48	.....	.....	.....	.....	.....	529,410 25	10,300 04	.....	.....	1,579 00	32,355 90	14,554 93	.....
22	Cincinnati	.....	128,000 00	1,515 32	.....	.....	.....	.....	.....	310,288 29	.....	.....	.....	36,316 14	2,109 92	113,396 39	.....
Nov. 30	Do...Agency.	.....	3,570 00	.....	.....	.....	161,557 20	.....	.....	2,432,752 67	.....	.....	.....	.....	.....	45,995 53	.....
Dec. 5	New Orleans..	1,000,000 00	4,235,005 00	2,112 57	136 00	.....	.....	.....	.....	115,137 39	122,835 29	.....	.....	34,674 08	164,670 59	688,904 32	.....
21	Pittsburg.....	700,000 00	179,317 50	2,167 92	.....	.....	1,959 62	.....	.....	75,413 66	.....	.....	.....	2,194 36	4,513 57	76,335 63	.....
		34,995,919 63	16,394,782 46	81,240 39	1,007,262 12	753,392 96	165,185 41	24,753 19	3,979,399 52	15,313,234 24	1,215,547 99	251,494 29	488,271 27	3,791,059 34	1,576,997 31	5,444,845 44	2,314 62

At Bank United States: Funded debt United States..... $18,303,501 45
Debt due by the United States..... 5,267 32

At Office, Baltimore: Debt of S. Smith and B., G. Williams, and James W. McCulloch. $338,538 48
Debt of G. Williams..... 269,874 85
Debt of J. W. McCulloch 300,000 00
908,413 33

RECAPITULATION.

Dr.			Cr.		
Funded debt United States		$18,303,501 45	Capital stock		$34,995,919 63
Bills discounted on personal security	$27,104,660 72		Notes issued		16,394,782 46
funded debt	69,793 17		Discount, exchange, and interest		81,240 39
bank stock	3,131,545 21		Dividends unclaimed		1,007,262 12
	30,305,999 10		Profit and loss		753,392 96
Domestic bills of exchange	3,118,622 57		Contingent interest		165,185 41
		33,424,621 67	Contingent exchange		24,753 19
Foreign bills of exchange		421,524 80	Foreign exchange		2,314 62
Real estate		1,715,091 21	Contingent fund		3,979,399 52
Due from Bank United States and offices	14,442,900 54		Due to the Bank of the United States and offices	$15,313,234 24	
Due from State banks	1,962,923 41		Due to State banks	1,215,547 99	
		16,405,823 95			16,528,782 23
Debt of S. Smith and Buchanan, G. Williams, and J. W. McCulloch		908,413 33	Due to Baring Brothers & Co., London		251,494 29
Debt due by the United States		5,267 32	Redemption of public debt		488,271 27
Deficiencies		512,307 21	Deposits of Treasurer United States	3,791,059 34	
Banking-houses, bonus, and premium on loan		1,792,870 80	Deduct overdrafts and special deposits	86,531 80	
Mortgages, &c		133,263,60		3,704,527 54	
Expenses		37,147 87	Deposits of public officers	1,576,997 31	
Cash.—Notes of Bank United States and offices	6,664,345 56		Deposits of individuals	5,444,845 44	
Notes of State banks	1,114,831 51				10,726,370 29
Specie	3,960,158 10				
		11,739,335 17			
		85,399,168 38			85,399,168 38

Bank of the United States, *January* 2, 1826.

J. ANDREWS, *Assistant Cashier.*

19TH CONGRESS.] No. 744. [1ST SESSION.

FORFEITURE OF CARGO SAILING FROM AN AMERICAN PORT UNDER A BRITISH LICENSE DURING THE WAR OF 1812.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES MARCH 1, 1826.

Mr. DWIGHT, from the Committee of Ways and Means, to whom was referred the petition of Nathaniel Goddard and others, reported:

That the ship Ariadne, owned by the petitioners, with a cargo of flour, on the — of September, 1812, sailed from Alexandria, bound to Cadiz, having on board a British license, and was captured by the Argus on the 15th October, 1812. She was brought in and libelled with her cargo in the District Court of Pennsylvania; bonds were given in the usual form to abide the decision upon the libel, and the vessel and cargo restored to the petitioners and proceeded upon her voyage.

The captors relied upon the possession of the license alone as the cause of capture. There was no allegation that the property belonged to the enemy, or was shipped with any intention of assisting or benefitting him.

The District Court of Pennsylvania ordered the property to be restored and the captors pay damages. Upon an appeal this decree was reversed in the Circuit Court, and the decree of reversal affirmed in the Supreme Court of the United States.

The petitioners, upon the final decree of condemnation in 1821, paid the amount of their bond; one moiety of which went to the captors, the other into the Treasury of the United States. They pray for a remission of this last portion of their forfeiture—

1st. On the ground of unintentional error.

2d. Ignorance, that the possession of a license from the enemy could be considered as giving to the cargo the character of enemy's property.

3d. That the voyage was not contrary to the law of the United States nor to the known policy of the Government, and that they could have no reason to suppose that a voyage, lawful in itself, could be rendered unlawful by the forbearance of the enemy to interfere in its legal exercise. The petitioners regard the possession of the license only as evidence that the enemy would not interfere to prevent that from being done by a citizen of this Government which the laws of this country sanctioned and which the policy of the Government did not condemn.

They attempt to support those views by reference to the fact that the enemy had no particular connexion with the neutral port of Cadiz, to which the cargo was shipped; that the allied armies were then at a great distance from Cadiz, and did not draw their supplies from that quarter.

Although it was well known to the American Government that a trade in flour was carried on with the peninsula, and probably equally well known that it was prosecuted under British licenses, it did not deem it expedient to prohibit that trade; and when, subsequent to the capture of the Ariadne, the subject was before Congress, that body declined to pass a law prohibiting the use of such licenses, and treated the whole as a question of policy and expediency, depending upon the relative circumstances of the two countries at war, and their mutual means of annoyance and defence. At a more recent period, August 2, 1813, Congress, convinced of the inexpediency under then existing circumstances of suffering such trade to continue, passed an act prohibiting the use of such licenses; which act itself, since the war, March 3, 1815, has been repealed.

The petitioners therefore assert that the proceedings of the legislative body evinced their opinion of the legality of using such a license at the period of the capture; that several of the judicial tribunals, both of the State and General Governments, determined in favor of their use, and the Attorney General of the United States himself gave an official opinion to the same effect.

The committee cannot conceal the impression which these strong views in the case of the petitioners has produced upon their minds; and although they agree to the general doctrine that the ignorance of the law excuses no man, yet they are disposed to believe, with the petitioners, that there may be cases in which the new construction of a law or a new promulgation of that construction may be relieved against when that relief does not conflict with the policy of the Government nor sanction a departure from the known principles of legal or moral rectitude.

It remains only to be considered whether the relief prayed for by the petitioners is or is not of the character alluded to; and upon the decision of this question the opinion of the committee will rest. That there may be many cases in which ignorance of the law or a new or unexpected construction of that law have subjected individuals to unmerited hardship, the committee are not disposed to deny, nor would they, under such circumstances, be inclined to refuse relief, could such relief be extended to the petitioners without impairing any of those fundamental principles upon which every political society must be organized, and upon which its continuance may depend. Such principles, when applied to the intercourse between citizens of different countries even in time of peace, are highly important; but they become doubly so when, as in the present case, they relate to the conduct of citizens or subjects of different countries who are at war with each other. Nothing can be more clear than the position, that every sound dictate of policy and principle require of a Government at war to inhibit its citizens from seeking protection under the acts of the other belligerent Power.

The attempt to show that, in the opinion of Congress, sailing under an enemy's license or protection was not illegal, is not sustained by reference to the fact that Congress omitted in 1812 to prohibit the use of such licenses. For by the act passed in the preceding year they were prohibited, and their use rendered the vessel having such license on board liable to a forfeiture of her whole cargo. Nor has the repeal of that law in 1815, as the petitioners would suggest, any tendency to show that the legislative body itself began to feel a distrust of the justice and expediency of its provisions.

The committee cannot fail to perceive in the passage of that law a wise regard to the exigencies arising out of a state of war between this country and England, and in its repeal they can see nothing but an equally wise regard to the circumstances of the two countries resulting from the peace so happily restored between them. The judicial opinions of the highest tribunals of the country seem to have been not less doubtful than those of the legislative body.

In the cases of the Aurora and the Hiram, in the 8th of Cranch, and that of the Julia, in the 9th of the same reporter, the Court seem to have proceeded upon the broad ground that the mere sailing under an enemy's license, without regard to the object of the voyage or the port of destination, constituted in itself an act of illegality which subjected the property to confiscation.

These views seem to be confirmed, if they required any further sanction, by the opinion of the Court in the still later case of the Ariadne herself, where the Court say that sailing under such license is an attempt by one individual of a belligerent country to clothe himself with a neutral character by the license of the other belligerent, and thus to separate himself from the character of his common country.

If, then, these may be considered as the sound legal principles and judicial opinions of the country, the committee feel constrained to give to them that sanction which they are entitled to from every committee of a legislative body. And although they are satisfied of the correct intentions of the petitioners, they cannot see how relief can be extended to them without impairing, in no slight degree, the force of principles which the welfare of the country requires to be rendered inviolate. They therefore ask leave to submit the following resolution:

Resolved, That the prayer of the petitioners ought not to be granted.

19TH CONGRESS.] **No. 745.** [1ST SESSION.

LOAN OFFICE AND FINAL SETTLEMENT CERTIFICATES UNPAID JANUARY 1, 1826.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES MARCH 1, 1826.

TREASURY DEPARTMENT, *Register's Office, February* 27, 1826.

SIR: I have the honor, in compliance with your communication of the 25th instant, to transmit a statement of the Loan Office and final settlement certificates and indents of interest outstanding and unpaid, and beg leave to suggest that five thousand dollars will probably be sufficient to meet all applications should the bill proposed to be reported be passed by Congress. Permit me to observe that by the act of the 12th of June, 1798, provision was made for paying the whole of the unfunded or registered debt;* that payments are made upon the parties applying at the Treasury; and the amount paid annually is carried to the debit of the appropriation of $10,000,000, per act of the 3d of March, 1817. The amount unpaid of that debt is $29,240 97.

I have the honor to be, sir, with great respect, your obedient servant,

JOSEPH NOURSE, *Register.*

Hon. PETER LITTLE.

Statement of Loan Office and final settlement certificates and indents of interest outstanding and unpaid January 1, 1826.

Loan Office certificates issued for money borrowed during the revolutionary war, amount outstanding	$76,397 00
Final settlement certificates issued by John Pierce, Commissioner for adjusting accounts of pay due the officers and soldiers of the revolutionary army	32,385 73
Final settlement certificates issued by the Commissioners for settling accounts with individuals of the several States for supplies furnished during the revolutionary war	14,560 22
Final settlement certificates issued for supplies furnished during the same period to the Commissary, Quartermaster, Marine, and Clothing Departments	3,717 58
Indents of interest issued for interest which accrued on the revolutionary debt prior to the present Government, estimated at	1,000 00
	128,060 63

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, February* 27, 1826.

19TH CONGRESS.] **No. 746.** [1ST SESSION.

OPERATION OF THE MINT IN 1825.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES MARCH 1, 1826.

To the Senate and House of Representatives of the United States:

I transmit herewith a report from the Director of the Mint of the United States, showing the operations of that institution for the year 1825.

JOHN QUINCY ADAMS.

WASHINGTON, *March* 1, 1826.

* In the reports of the Commissioners of the Sinking Fund the payments of the unfunded or registered debt are stated under the head of "payments on account of certain parts of the domestic debt."

MINT OF THE UNITED STATES, *Philadelphia, January* 2, 1826.

SIR: I have now the honor of laying before you a report on the operations of the Mint during the last year.

From the statement of the Treasurer, herewith transmitted, it appears that the coinage effected within the year has amounted to one million seven hundred and thirty-five thousand eight hundred and ninety-four dollars, consisting of five millions one hundred and seventy-eight thousand seven hundred and sixty pieces of coin, viz:

Of gold	33,494	pieces, making	$156,385
Of silver	3,621,166	do.	1,564,583
Of copper	1,524,100	do.	14,926
	5,178,760		1,735,894

The gold coinage of the last year has exceeded that of 1824 by the sum of $63,185. Of this excess it may be interesting to observe a very sensible proportion consists of an increase of gold bullion derived from North Carolina; the value of the deposits received from that quarter within the year having been nearly $17,000—more than three-fold the amount from the same source in any previous year since 1804. Within that year, the first in which deposits of gold from North Carolina are noticed on the records of the Mint, the amount received was about $11,000. The whole amount received to the present time is about $68,000. This gold has very generally been found superior in fineness to the standard of our gold coins.

The value of the gold bullion received from other quarters within the last year may, with a sufficient approximation to accuracy, be stated at $45,000 from Africa, and $75,000 from Mexico, South America, and the West Indies, leaving about $19,000 derived from sources not ascertained.

Of the amount of silver brought to the Mint within the year, nearly one-half has been received from the United States Bank in foreign coins, and the remainder, chiefly from Mexico and South America, in various forms of unwrought bullion. The supply has proved, however, less constant in the last than in the preceding year. The amount in the vaults of the Mint, which on the first day of January exceeded $300,000, was early in October reduced to less than $30,000, deposits of bullion having been about that period nearly suspended for one month. This relaxation of pressure was very usefully improved to effect an emission, frequently called for, of some of the smaller denominations of our silver coin, and to extend the coinage of copper, as will be found particularly exhibited in the statement of the Treasurer before referred to. While, therefore, the whole value of the coinage of the last year is less than that of 1824 by the sum of $122,402, the whole number of coins executed will be found to exceed that of 1824 by nearly 400,000 pieces; and the number of gold and silver coins executed within the last year will be found to exceed by nearly 130,000 pieces that of any previous year since the establishment of the Mint.

During the last two months, the supply of bullion having again been copious, the heavier operations of coinage have been vigorously pursued, and I have the gratification to state that all deposits of silver bullion received up to the 9th of December, and all those of gold up to the 24th of the same month, have been coined, and their value issued. The amount of gold and silver bullion remaining in the vaults of the Mint at the close of the year is $135,335 08, the whole of which has been received since the periods above mentioned, respectively.

The copper coinage executed within the last year has amounted to $14,926, a small portion thereof being in half cents, the coinage of which it has been thought expedient, after a long interval, to resume. For this purpose a supply of half cent planchets was imported in June last. The amount of copper, coined and uncoined, now in our vaults, is $14,993. The amount of copper coins issued within the year is $19,426 25, the profit on which, as exhibited in the usual return made by the Treasurer on the subject, is a reimbursement to that extent of the annual expenditure for the support of the Mint.

On reviewing the transactions of this establishment for the last ten years, in which there has been a general progressive increase of the supply of bullion, it appears that, with a trivial corresponding increase of expenditure, the capacity of the Mint to accomplish the purpose of its institution has still been found equal to the expanding field of its operations. The result of the last two years, a period of heavier pressure than any two which have preceded them, conspicuously sustains this remark, and is believed to warrant the conclusion that the power of the Mint may be relied on to meet any permanent increase of the demand for coinage which can now be inferred from experience or anticipated on any known facts.

I have the honor to be, with great respect, your obedient servant,

SAM. MOORE.

The PRESIDENT *of the United States.*

A statement of the coins struck at the Mint of the United States from January 1 *to December* 31, 1825, *inclusive.*

Silver coins.	Dimes.	Quarter dollars.	Half dollars.	Amount.
Quarter ending 31st March	.....	.....	847,000	$423,500
Quarter ending 30th June	.....	.....	831,500	415,750
Quarter ending 30th September	230,000	.....	812,000	429,000
Quarter ending 31st December	280,000	168,000	452,666	296,333
Total	510,000	168,000	2,943,166	1,564,583

Statement of the coins struck at the Mint—Continued.

Gold coins.	Quarter eagles.	Half eagles.	Amount.
Quarter ending 31st March	2,324	3,020	$20,910
Quarter ending 30th June	1,000	8,085	42,925
Quarter ending 30th September		5,270	26,350
Quarter ending 31st December	1,110	12,685	66,200
Total	4,434	29,060	156,385

Copper coins.	Half cents.	Cents.	Amount.
Quarter ending 30th September		330,000	$3,300
Quarter ending 31st December	63,000	1,131,100	11,626
Total	63,000	1,461,100	14,926

RECAPITULATION.

3,621,166	pieces of silver coins, amounting to	$1,564,583
33,494	pieces of gold coins, amounting to	156,385
1,524,100	pieces of copper coins, amounting to	14,926
5,178,760	pieces of coins, amounting to	1,735,894

JAMES RUSH, *Treasurer.*

MINT OF THE UNITED STATES, *Treasurer's Office, Philadelphia, December* 31, 1825.

19TH CONGRESS.] **No. 747.** [1ST SESSION.

TRANSACTIONS AT THE MINT IN 1825.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES MARCH 1, 1826.

TREASURY DEPARTMENT, *February* 14, 1826.

SIR: I have the honor to transmit herewith three statements, marked A, B, C, which have been prepared by the Comptroller of the Treasury pursuant to the 7th section of an act of Congress, passed on the 2d of April, 1792, entitled "An act establishing a Mint and regulating the coins of the United States."

These statements contain all the information relative to the transactions of the Mint which the settlements made at the Treasury afford.

I have the honor to remain, with the highest respect, your obedient servant,

RICHARD RUSH.

The Hon. the SPEAKER *of the House of Representatives.*

A.

Statement exhibiting the balance of the gold and silver bullion remaining in the hands of the officers of the Mint on the 31*st December,* 1824; *the amount deposited from January* 1 *to December* 31, 1825; *the different species of coins made and paid on account of deposits; allowances for wastage, and the balance remaining in the hands of the officers of the Mint on the* 31*st December,* 1825, *to be accounted for on a future settlement, viz:*

GOLD.

	Ozs.	*dwts.*	*grs.*	
Balance of gold bullion remaining in the hands of the officers of the Mint on the 31st December, 1824	499	1	6	$8,866 22
Gold bullion deposited from January 1 to December 31, 1825	8,818	16	7	156,778 93½
Total	9,317	17	13	165,645 15½
Amount paid for deposits of gold from January 1 to December 31, 1825				157,305 93
Amount deposited in the Bank of the United States on the 31st December, 1825				144 76
				157,450 69
Deduct as follows:				
Amount deposited in the Bank of the United States December 31, 1824				1,065 69
				156,385 00

	Ozs.	dwts.	grs.	
Gold coins made at the Mint from January 1 to December 31, 1825—4,434 quarter and 29,060 half eagles	8,796	13	3	$156,385 00
Allowances made to the melter and refiner and chief coiner for wastage for same period	22	4	10	395 03
Gold bullion in the hands of the officers of the Mint on the 31st December, 1825	499	0	0	8,865 12½
As above	9,317	17	13	165,645 15½
SILVER.				
Balance of silver bullion remaining in the hands of the officers of the Mint on the 31st December, 1824	258,553	13	7	298,332 79
Silver bullion deposited from January 1 to December 31, 1825	1,209,099	4	0	1,395,113 97
Total	1,467,652	17	7	1,693,446 76
Amount paid for deposits of silver from January 1 to December 31, 1825	.....			1,564,720 14½
Amount deposited in the Bank of the United States December 31, 1825	.....			100 02
				1,564,820 16½
Deduct as follows:				
Amount in the Bank of the United States on the 31st December, 1824				237 16½
				1,564,583 00
Silver coins made from January 1 to December 31, 1825—510,000 dimes, 168,000 quarter dollars, 2,943,166 half dollars	1,355,971	19	2	1,564,583 00
Allowances made to melter and refiner and chief coiner for wastage for same period	2,939	7	7	3,391 56½
Silver bullion in the hands of the officers of the Mint December 31, 1825	108,741	10	22	125,472 19½
As above	1,467,652	17	7	1,693,446 76

LUND WASHINGTON, *Clerk.*

COMPTROLLER'S OFFICE, *February* 4, 1826.

B.

The Mint of the United States in account for copper purchased from the commencement of the institution to December 31, 1825.

DR.	Troy weight.			Cost of copper.	CR.	Troy weight.			Value of copper, at the rate of 7 dwts. to a cent.
	lbs.	oz.	dwt.			lbs.	oz.	dwt	
To amount of rough copper and copper planchets purchased from the commencement of the institution to December 31, 1824, per statement marked B, accompanying the Comptroller's letter of February 18, 1825	1,594,314	4	14	$418,445 50	By amount of rough copper and copper planchets accounted for from the commencement of the institution to December 31, 1824, per statement marked B, accompanying the Comptroller's letter of February 18, 1825	1,520,429	4	00	$508,799 67
To cost of 67 casks of copper half cent planchets purchased of Matthew R. Boulton, and charged in the third quarter of 1825, received by the ships Montezuma and Algonquin, weighing 22,400 pounds avoirdupois	27,222	2	13	6,810 43	By amount of cents deposited by the Treasurer of the Mint to the credit of the Treasurer of the United States in the year 1825	56,864	0	15	19,496 25
To loss in exchange on remittances to Matthew R. Boulton, in payment for copper, as charged the third quarter of 1825	.....			385 98	By amount in copper lost by the insolvency of W. Stern, doorkeeper, in cents intrusted with him for distribution, covered by warrant of the Director of the Mint, as charged in the third quarter of 1825—17,622 cents	513	1	14	
Amount and cost of copper	1,621,536	7	7	425,641 91	Amount accounted for	1,577,806	6	9	528,295 92
To amount gained on coinage	.....			118,647 17	Balance on hand December 31, 1825:				
					In hands of the Treasurer of the Mint, coined	14,868	11	4	5,097 92
					In hands of the chief coiner, uncoined	28,861	1	14	9,895 24
	1,621,536	7	7	543,289 08		1,621,536	7	7	543,289 08

COMPTROLLER'S OFFICE, *February* 3, 1826.

LUND WASHINGTON, *Clerk.*

C.

Summary statement exhibiting the value of the coins made at the Mint; the amount of disbursements on account of the establishment; the amount allowed for wastage; the amount retained of deposits, and the amount gained on the coinage of copper, from the commencement of the institution to the 31st of December, 1825, viz:

Value of gold, silver, and copper coinage, up to December 31, 1824		$23,650,502 71
Gold coins made from January 1 to December 31, 1825, per account A..	$156,385 00	
Silver coins made from January 1 to December 31, 1825 per account A..	1,564,583 00	
Copper coins made from January 1 to December 31, 1825, per account B..	19,496 25	
		1,740,464 25
Total value gold, silver, and copper		25,390,966 96
Net charge on the coinage of gold, silver, and copper, to December 31, 1824	532,795 82½	
Add amount gained on the coinage of copper to the same period	115,686 47	
	648,482 29½	
From which deduct:		
Amount wastage on gold and silver to December 31, 1824	$83,199 49	
Also amount wastage from January 1 to December 31, 1825..	3,786 59½	
	86,986 08½	
		561,496 21
Add amount disbursed on account of the establishment from January 1 to December 31, 1825		22,993 07
Add, also, the amount wastage on gold and silver to December 31, 1825..	86,986 08½	
From the above deduct:		
The amount retained from deposits to December 31, 1824	$13,183 74½	
Also this sum from January 1 to December 31, 1825	2,199 12½	
	15,382 87	
		71,603 21½
		656,092 49½
Deduct amount gained on the coinage of copper from the commencement of the institution to December 31, 1825		118,647 17
Net amount chargeable to the coinage of gold, silver, and copper, from the commencement of the institution to December 31, 1825, including the costs of lots, buildings, and machinery		537,445 32½

LUND WASHINGTON, *Clerk.*

COMPTROLLER'S OFFICE, *February* 2, 1826.

19TH CONGRESS.] No. 748. [1ST SESSION.

ASSAYS OF FOREIGN COINS IN 1825.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES MARCH 1, 1826.

TREASURY DEPARTMENT, *February* 14, 1826.

SIR: I have the honor to transmit herewith a report, received at this Department from the Director of the Mint, of assays of foreign coins made at that institution during the past year.

I have the honor to remain, with the highest respect, your obedient servant,

RICHARD RUSH.

The Hon. the SPEAKER *of the House of Representatives of the United States.*

MINT OF THE UNITED STATES, *Philadelphia, February* 7, 1826.

SIR: Conformably to general instructions from the Treasury Department, I have caused assays to be made of the foreign coins current by law in the United States, and have now the honor to communicate the result thereof.

FOREIGN GOLD COINS.

From the assayer's report it appears that the gold coins of Great Britain and Portugal contain 22 parts of fine gold in 24 parts; those of France, $21\frac{9}{10}$ parts of fine gold in 24 parts; and those of Spain $20\frac{7}{8}$ parts of fine gold in 24 parts.

Standard gold of the United States contains 22 parts fine in 24 parts, and the eagle of ten dollars contains, as by law established, 270 grains of standard gold, which is at the rate of 100 cents for 27 grains thereof, or 88⅞ cents per pennyweight. According to the present assay, therefore, the intrinsic value of the gold coins of Great Britain and Portugal will be 100 cents for 27 grains thereof, or 88⅞ cents per pennyweight; that of the gold coins of France, 100 cents for $27\frac{55}{100}$ grains thereof, or $87\frac{13}{100}$ cents per pennyweight; and that of the gold coins of Spain, 100 cents for $28\frac{44}{100}$ grains thereof, or $84\frac{34}{100}$ cents per pennyweight.

By a series of the annual assays made of the aforesaid coins during the last ten years, it has been ascertained that the gold coins of Great Britain are uniformly of the same intrinsic value with those of the United States; that the gold coins of Portugal approach this value so very nearly, in the general result, that they may be considered of the same standard; that the average intrinsic value of the gold coins of France is $87\frac{37}{100}$ cents per pennyweight, and that of the gold coins of Spain $84\frac{21}{100}$ cents per pennyweight.

FOREIGN SILVER COINS.

From the assayer's report it appears that the crowns of France contain 10 ounces 18 pennyweights 12 grains of fine silver in 12 ounces; that the five franc pieces contain 10 ounces 16 pennyweights 12 grains of fine silver in 12 ounces; and the Spanish dollars, 10 ounces 15 pennyweights 18 grains of fine silver in 12 ounces.

Standard silver of the United States contain 10 ounces 14 pennyweights $4\frac{5}{13}$ grains of fine silver in 12 ounces, and the dollar contains, as by law established, 416 grains of standard silver, which is at the rate of $115\frac{6}{13}$ cents per ounce. According to the present assay, therefore, the intrinsic value of the crowns of France will be $117\frac{71}{100}$ cents per ounce; that of the five franc pieces $116\frac{63}{100}$ cents per ounce; and that of the Spanish dollar, $116\frac{23}{100}$ cents per ounce.

From the average weight of the aforesaid silver coins, ascertained by numerous trials at the Mint, with the result of a series of assays thereof, made during the last ten years, the following may be considered as their ordinary intrinsic value, severally, viz: that of the French crown 109 cents 1 mill; that of the five franc piece, 93 cents 2 mills; and that of the Spanish dollar, 100 cents 4 mills.

I have the honor to be, with great respect, your obedient servant,

SAMUEL MOORE.

Hon. RICHARD RUSH, *Secretary of the Treasury.*

19TH CONGRESS.] No. 749. [1ST SESSION.

DUTY ON SALT.

COMMUNICATED TO THE SENATE MARCH 17, 1826.

Mr. WOODBURY, from the Committee on Agriculture, made the following report:

That this important branch of our national industry is now compelled to sustain one burden, very severe and partial in its operation. It is the duty imposed upon imported salt; a duty which, at the rate of twenty cents on each bushel weighing fifty-six pounds, is almost unexampled in amount, as it sometimes equals three hundred per cent. on the prime cost of the article; because, while the weight of some salt per bushel does not exceed sixty pounds, that of other species is as high as eighty-four pounds, and is frequently purchased abroad at ten cents per bushel.

So enormous an impost, not on a luxury but on an article of the first necessity, falls also in a great measure upon the agricultural interest.

Because, whether salt be employed as a dressing for the soil, in the manufacture of butter and cheese, in the preservation of beef and pork, in the fodder to sheep and cattle, or in the various other ordinary uses of it, the tax comes, in the first instance, and in most of these particulars, exclusively from our farmers; and, in the end, probably more than five-sixths of it is paid by them, as the purchasers of it, without subsequent remuneration, by any enhanced price of their commodities, and as the greatest consumers of all agricultural products.

Your committee have searched in vain for a justification of the continuance of a burden thus severe and partial.

Because, though Congress possesses the power "to lay imposts" for the purpose of paying "the debts and providing for the common defence and general welfare of the United States;" yet, the Constitution declares that these imposts shall be "uniform throughout the United States," and care has, in general, been exercised to make them uniform in their operation as well as amount, and to lessen their amount wherever and whenever the exigencies of the country will permit it.

The first tax upon imported salt, in July, A. D. 1789, of only six cents per bushel, was declared to have for its two principal objects "the support of Government and the discharge of the debts of the United States."

With a national debt of almost eighty million, and a revenue of only about six million, there might then have existed a sufficient apology for so small a duty on a foreign article, whose use, at that time, was so uniform in different parts of the Union as to render the burden not very unequal.

In August, A. D. 1790, the same objects induced Congress to increase the duty to twelve cents per bushel.

In July, A. D. 1797, the reasons for it became strengthened by our foreign difficulties and augmented expenses. But, while these last furnished an argument to raise the duty still higher, to twenty cents per

bushel, public complaint and apprehension were, in some degree, quieted by limiting the duty to a period short of three years.

In May, A. D. 1800, the time was further extended to ten years; but, ere it expired, and soon as our revenues from other sources had become adequate to our annual expenses and to a gradual reduction of the national debt, Congress interposed with parental watchfulness over the first great interest of society, and, in December, A. D. 1807, put an end entirely to this invidious burden.

Imported salt afterwards remained free from duty till July, A. D. 1813. Then, as in former periods, between A. D. 1788 and A. D. 1801, our ordinary resources, by means of commercial embarrassment and war, were found altogether insufficient to meet the wants of Government, and, among other extraordinary burdens, the tax of twenty cents per bushel upon salt was revived. But it was expressly limited to one year after the close of the war; and, in April, A. D. 1816, would probably not have been retained, and indeed increased, by graduating the duty on the bushel weighing only fifty-six pounds, had not our debt become swollen to the alarming sum of more than one hundred and twenty millions.

Now, however, all the apologies for this tax, whether original or subsequent, seem to have ceased. The national debt is reduced to about its first amount; and our revenue from other sources, to meet our current expenses and to discharge this debt, have increased nearly four-fold. Although those expenses have also increased, yet, in the last nine years, we have had not only ample means to meet them, but to pay off more than forty millions of the debt.

The whole impost on salt within that period has aided in this financial operation only about five millions; and its present annual amount, of about $650,000, appears to us not to be needed either for the support of Government or the gradual discharge of the public debt. While its continuance, operating now principally on the eastern declivity of the Allegany ridge, becomes a tax so severe and so partial, on only a single and indispensable article, as to average in that region from one to two dollars per year in the family of almost every agriculturist. What is still further objectionable, an undue portion of this tax, even among agriculturists, fall upon the middling and poorer classes. If it could be imagined that such a burden was ever imposed with a view to encourage the domestic manufacture of salt—the only apology now left for retaining it—a sufficient answer would be found in the sketch we have given of the periods, occasions, and manner of imposing and repealing it. Still further might an answer be found in the fact that, notwithstanding the duty on salt, its manufacture on the seaboard has declined rather than increased, and, in the interior, has flourished, not from the duty, but from the small cost of the production of the article and the great expense of its transportation.

It can be made in the interior at a price from fifteen to fifty cents per bushel; and a duty of twenty cents would not pay its freight by land much beyond that number of miles. But what is decisive as to the uselessness of this exorbitant and unparalleled duty in a protecting view, so as to lessen the consumption of foreign salt, appears in the records of the Treasury, in the fact that the consumption of it has kept up to more than three million bushels per annum. In A. D. 1823 it was 3,538,323 bushels. The amount of revenue on this article, at different periods, show that the consumption of imported salt has increased, rather than diminished, or remained stationary; because, in A. D. 1801, it was $576,360; in A. D. 1806, $636,819; in A. D. 1820, $803,913; and in A. D. 1823, $889,948.

The tax, therefore, appears to your committee, in every point of view, injudicious; and they entertain an opinion that the interests of agriculture, and the true policy of the Government, require a speedy attention to the reduction of it.

Under this impression they recommend the adoption of the accompanying resolution:

Resolved, That the Committee on Finance be instructed to report a bill providing for a repeal of the duty on imported salt, in a manner gradual, or immediate, as, in their opinion, either mode may be preferable, considering the estimates and probable revenue of the current year.

19TH CONGRESS.] **No. 750.** [1ST SESSION.

AMOUNT OF DRAWBACK OF DUTIES IN 1822-'23-'24.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES MARCH 17, 1826.

TREASURY DEPARTMENT, *March* 15, 1826.

SIR: I have the honor to transmit herewith a statement exhibiting the amount of drawback payable on merchandise exported from the United States during the years 1822, 1823, and 1824, compared with the amount of duties which accrued in the same, respectively.

I have the honor to remain, with the highest respect, your most obedient servant,

RICHARD RUSH.

Hon. the SPEAKER *of the House of Representatives.*

Statement exhibiting the amount of drawback payable on merchandise exported from the United States during the years ending on the 31st day of December, 1822, 1823, and 1824, compared with the amount of duties which accrued in the same, respectively.

Species of merchandise.	1822.		1823.		1824.	
	Duties accruing.	Drawback payable.	Duties accruing.	Drawback payable.	Duties accruing.	Drawback payable.
At 7½ per cent	$91,345	$21,815	$111,424	$40,426	$74,486	$41,921
At 12 per cent	.....	.....	.....	.....	155	.....
At 12½ per cent	.....	.....	.....	.....	140,269	22,172
At 15 per cent	2,839,662	294,494	2,684,057	577,969	2,144,874	528,592
At 20 per cent	1,387,932	21,917	1,255,423	30,471	1,375,146	77,344
At 25 per cent	5,885,342	447,565	4,639,526	752,732	5,082,697	804,021
At 30 per cent	647,840	16,255	524,589	29,750	1,896,816	76,965
At 35 per cent	.....	.....	.....	.....	733	153
At 40 per cent	.....	.....	.....	.....	13,390	69
At 50 per cent	.....	.....	.....	.....	84,526	682
Duck, Russia	95,512	8,636	68,861	11,400	96	5,167
Ravens	59,424	5,098	51,591	12,048	525	9,599
Holland	4,060	.....	3,923	88	1,090	163
Sheeting, brown	62,108	43,791	46,426	39,442	1,501	20,768
white	3,965	634	1,808	439	.....	414
Carpets, &c., Brussels	.....	.....	.....	.....	14,656	.....
Venetian	.....	.....	.....	.....	57,514	.....
other	.....	.....	.....	.....	142	.....
Cotton bagging	.....	.....	.....	.....	81,114	208
Wines, Madeira	142,094	21,651	102,797	33,530	121,293	11,190
Burgundy	7,142	52	4,129	66	4,852	.....
Sherry and St. Lucar	24,179	700	21,986	16,024	17,777	10,399
Lisbon, Oporto, &c	230,844	9,739	34,092	15,947	141,075	6,969
Teneriffe, Fayal, &c	150,162	6,446	85,664	11,320	67,431	12,032
claret, in bottles	13,193	2,695	25,502	4,058	23,756	9,400
all other, in casks	271,315	43,350	304,023	97,275	242,049	96,310
Spirits from grain	329,312	15,388	137,639	11,532	447,724	20,003
other materials	1,890,780	142,535	1,715,930	168,418	2,158,466	217,078
Molasses	618,859	380	665,503	210	645,412	820
Vinegar	.....	.....	.....	.....	712	95
Beer, ale, and porter	16,961	501	16,855	658	13,015	245
Oil, spermaceti	467	.....	6,860	3,814	.....	.....
whale and other fish	423	.....	167	.....	65	.....
olive, in casks	8,462	3,509	5,325	.....	17,519	5,053
castor	.....	.....	.....	.....	.....	.....
linseed	.....	.....	.....	.....	6,095	2,423
Teas, Bohea	69,253	1,068	99,032	28,010	36,095	29,643
Souchong	341,596	99,268	571,819	169,274	556,341	77,321
Hyson Skin, &c	576,394	66,676	624,301	71,465	512,659	14,893
Hyson and Young Hyson	907,547	163,720	1,123,671	165,740	1,303,154	91,310
Imperial	211,489	88,547	231,959	96,715	261,407	80,648
Coffee	1,229,755	501,161	1,967,635	1,006,891	2,063,551	1,014,777
Cocoa	26,294	18,650	51,089	34,142	69,280	49,854
Chocolate	37	.....	63	.....	62	2
Sugar, brown	2,333,714	213,768	1,703,024	422,809	2,524,530	320,668
white	448,787	178,956	280,919	227,528	470,859	247,319
candy and loaf	531	.....	295	54	128	3
other refined	34	.....	57	.....	15	.....
Fruits, almonds	11,423	261	12,389	571	18,306	2,034
currants	3,712	.....	5,158	569	4,613	589
prunes and plums	3,716	.....	4,862	150	7,406	377
figs	11,503	92	16,034	1,415	18,001	1,516
raisins, jar, &c	87,799	9,688	45,785	6,876	59,797	3,082
all other	63,489	1,322	37,594	12,144	55,052	3,124
Candles, tallow	5,431	4,531	3,551	4,465	2,152	1,177
wax and spermaceti	182	171	150	.....	18	151
Cheese	5,194	54	7,755	1,750	2,923	245
Soap	14,321	9,740	17,352	8,656	11,754	8,489
Tallow	19,433	447	4,303	4,235	6,715	.....
Beef and pork	.....	.....	.....	.....	16	.....
Hams and bacon	.....	.....	.....	.....	259	35
Butter	.....	.....	.....	.....	126	.....
Saltpetre, refined	.....	.....	.....	.....	1,846	.....
Vitriol, oil of	.....	.....	.....	.....	1,435	51
Camphor, crude	.....	.....	.....	.....	3,974	.....
Salts, epsom	.....	.....	.....	.....	6,631	249
glauber	.....	.....	.....	.....	4	.....
Spices, Cayenne pepper	.....	.....	.....	.....	16	.....
ginger	.....	.....	.....	.....	30	1,007
mace	769	.....	3,510	108	7,631	487
nutmegs	14,127	1,991	22,014	1,067	27,351	3,603
cinnamon	2,832	3,062	12,199	9,010	14,157	15,257
cloves	8,189	1,458	37,007	12,832	20,697	17,998
pepper, black	188,988	159,691	301,710	167,079	213,046	92,794

STATEMENT—Continued.

Species of merchandise.	1822.		1823.		1824.	
	Duties accruing.	Drawback payable.	Duties accruing.	Drawback payable.	Duties accruing.	Drawback payable.
Spices, pimento	$58,708	$8,468	$46,064	$14,564	$75,724	$9,516
cassia	28,563	21,319	56,311	38,667	45,581	28,111
Tobacco, manufactured, other than snuff, &c	295	.....	964	236	262	189
Snuff	831	391	275	239	750	121
Indigo	171,648	111,025	139,995	89,253	86,247	27,831
Cotton	9,349	6,523	10,264	5,959	22,921	7,206
Gunpowder	12,267	2,343	5,121	2,863	5,621	1,651
Bristles	5,358	.....	2,945	.....	5,295	.....
Glue	1,444	.....	4,766	.....	2,418	.....
Paints, ochre, dry	14,384	.....	15,182	145	5,373	349
in oil	955	22	282	.....	265	.....
white and red lead	112,003	2,424	107,082	1,608	130,221	3,919
whiting	3,515	.....	5,078	.....	2,900	.....
Lead, pig, bar, and sheet	34,000	3,150	13,337	3,935	46,250	8,046
manufactured into shot	34,061	1,773	18,002	1,665	10,174	1,630
Cables, tarred	.....	.....	.....	.....	2,726	.....
Cordage and cables, tarred	16,873	7,667	27,138	23,684	438	.....
tarred	.....	.....	.....	.....	24,089	15,233
untarred	10,672	16	12,721	1,321	1,910	396
Twine, yarn, seine, &c	16,814	954	17,548	3,005	14,402	2,937
Corks	.....	.....	.....	.....	5,581	282
Copper, rods and bolts	2,502	.....	1,691	.....	175	53
nails and spikes	1,205	55	426	.....	12	....
Iron, muskets	.....	.....	.....	.....	7,266	
rifles	.....	.....	.....	.....	3	.....
wire, not above No. 18	29,508	.....	22,528	.....	22,588	119
above No. 18	22,380	.....	21,965	.....	25,123	.....
tacks, not above 16 oz	2,172	.....	1,160	.....	1,573	.....
above 16 oz	40	.....	25	.....	183	.....
nails	38,405	1,161	20,601	603	18,238	443
spikes	4,512	136	2,082	422	3,162	885
chain cables	.....	.....	.....	.....	8,159	.....
mill saws	.....	.....	.....	.....	1,274	.....
anchors	3,737	1,150	2,872	187	2,159	121
anvils	.....	.....	.....	.....	4,235	.....
hammers	.....	.....	.....	.....	641	.....
castings, vessels of	.....	.....	.....	.....	6,426	.....
other	.....	.....	.....	.....	4,052	.....
round and braziers' rods	.....	.....	.....	.....	1,283	955
nail rods	.....	.....	.....	.....	289	.....
sheet and hoop	.....	.....	.....	.....	50,746	1,150
castings	10,501	734	14,368	343	7,999	19
sheet, rod, and hoop	102,976	13,578	96,283	6,526	38,943	7,203
pig	13,704	343	25,137	209	6,314	19
bar, rolled	163,314	14,010	126,949	16,473	104,073	16,226
hammered	404,230	5,589	525,315	5,096	360,029	10,453
Steel	19,448	1,019	19,519	926	21,325	1,437
Hemp	296,718	622	103,880	4,300	139,481	785
Alum	6,300	.....	2,376	113	524	404
Copperas	16,308	.....	12,838	.....	10,652	25
Flour, of wheat	.....	.....	.....	.....	209	.....
Salt	872,555	7,664	1,089,402	9,260	848,291	11,980
Coal	49,799	160	36,006	54	45,326	54
Wheat	.....	.....	.....	.....	144	.....
Oats	.....	.....	.....	.....	2	.....
Potatoes	.....	.....	.....	.....	722	.....
Paper, folio and quarto post	.....	.....	.....	.....	2,370	1,197
foolscap	.....	.....	.....	.....	58,636	38,944
printing	.....	.....	.....	.....	146	.....
sheathing	.....	.....	.....	.....	1,043	29
all other	.....	.....	.....	.....	1,438	47
Books, printed before 1775	.....	.....	.....	.....	64	.....
other than English	.....	.....	.....	.....	1,503	15
Latin or Greek, bound	.....	.....	.....	.....	366	.....
in boards	.....	.....	.....	.....	203	19
all other, bound	.....	.....	.....	.....	2,111	.....
in boards	.....	.....	.....	.....	5,091	.....
Glass, cut, and not specified	.....	.....	.....	.....	590	44
other articles	.....	.....	.....	.....	7,902	245
apothecaries' vials	.....	.....	.....	.....	2,974	13
bottles	24,639	480	17,970	957	20,253	2,071
window	15,665	4	21,466	240	9,165	815
uncut, in plates	.....	.....	.....	.....	517	28
demijohns	.....	.....	.....	.....	4,610	1,904
Fish, dried or smoked	1,476	.....	2,091	.....	1,501	.....
salmon, pickled	3,018	.....	5,417	.....	3,431	.....
mackerel, pickled	306	.....	147	.....	1,145	.....

STATEMENT—Continued.

Species of merchandise.	1822.		1823.		1824.	
	Duties accruing.	Drawback payable.	Duties accruing.	Drawback payable.	Duties accruing.	Drawback payable.
Fish, other, pickled	$156		$295		$632	
Shoes, silk	1,080	$47	1,390	$860	492	$206
all other	2,259	469	1,408	636	921	276
Boots and bootees	185	26	681	500	335	25
Cigars	56,758	6,401	43,639	6,644	36,378	9,926
Playing cards	254		260		1,989	
Discriminating duty on French vessels	197		7,184			54
Total	24,066,069	2,851,196	22,409,183	4,552,665	25,485,631	4,277,923

TREASURY DEPARTMENT, *Register's Office, March* 8, 1826.

JOSEPH NOURSE, *Register.*

19TH CONGRESS.] **No. 751.** [1ST SESSION.

DUTY ON IMPORTED SPIRITS.

COMMUNICATED TO THE SENATE MARCH 21, 1826.

Mr. FINDLAY, from the Committee on Agriculture, to whom were referred the memorials of a number of agriculturists in Pennsylvania, and the court, grand jury, and bar of Franklin county, in the same State, praying that the importation of foreign spirits may be prohibited, or the duties thereon increased, so as they may, in their operation, be nearly tantamount to an entire prohibition, made the following report:

That the subject embraced in the memorials appear to involve important interests, which deserve the attentive consideration of those who are intrusted with the guardianship of the public prosperity. Whatever partiality may be felt by the representatives of different States for those interests which are especially committed to their care, there is a higher obligation upon each to guard with scrupulous attention the interests of the whole community; the great purposes for the establishment of this Government having been to promote, within its constitutional sphere, the common defence and general welfare. It is impossible that any measure of practical utility, which is incompatible with the general good, can be justified upon the principles that established our Federal compact; as in the simplest form of government, each individual surrenders a portion of his natural liberty to the society he joins for the sake of securing the higher advantages derived from its protection, so in a compact of States, each must agree to forego a portion of those privileges, which they might have possessed in a state of unqualified sovereignty, for the sake of the common protection and general interests. It may be further observed, that any association or compact, from the pettiest corporation to the most enlarged organization of political government, having its origin in that first law of nature, self-preservation, must be calculated, as well as intended, to promote the common interest of its members, but this common interest being the aggregate of all the particular interests, each must be taken into consideration in important measures of legislation; and whenever any one of the particular interests can be advanced without prejudice to the other, there cannot be a doubt as to the duty of the Government.

The proposition contained in the memorials appears clearly to belong to this class of cases; and it becomes, therefore, unnecessary to determine, by any development of first principles, even if that were practicable, how far Governments might safely go to promote any one of its particular interests at the expense of others.

The particular interests of the United States admit of a very natural and obvious division into three classes, which is adopted by universal consent for their designation, viz: the agricultural, manufacturing, and commercial; these predominate in different sections of the Union, according to their peculiarities of soil, climate, and position; and it seems now to be generally conceded that the true policy of the Government requires that its fostering care should be extended to all. It will readily be granted that the agricultural interests stand foremost in importance, and that it is of the utmost consequence for every nation which has a capacity for agriculture to take all possible care that it shall not languish. In the United States the agricultural interest admits of a division, which is essential to a correct understanding of the subject now under consideration. Our great agricultural staples are *small grain*, *cotton*, and *tobacco*; and it so happens that the regions of country adapted to the growth of cotton and tobacco are also more or less capable of growing small grain; the people of those sections, therefore, derive an important advantage from being able to accommodate their productions to the fluctuations of the demand for them in foreign markets, and are, consequently, less exposed to the depressions that will be occasionally felt in those regions which have a less diversified capacity of production; hence arises this difference in our agricultural interests. All that portion of our country which is adapted only to the production of breadstuffs being dependent on the foreign demand for a single production, is liable to a serious depression of its productive industry, while no inconvenience may be felt where the dependence is upon a demand for either of several products.

In addition to this advantage, it may be observed that the growers of cotton and tobacco have, from peculiar causes, the exclusive benefit of the home market for their products, while foreign spirits are everywhere introduced on the seaboard, and penetrate far into the country, to the exclusion of the only form of the staples of the grain region that could be made to bear the expense of transportation from the interior.

Your committee would briefly advert to the state of the foreign market for the products of the grain growing States; and also to that for the products of the cotton and tobacco region, in illustration of the declining state of the former and the increasing prosperity of the latter.

In three years, commencing on the 1st of October, 1802, and ending on the 30th of September, 1805, the annual average of flour exported was 966,000 barrels. The annual average of the same article exported in three years, commencing on the 1st of October, 1821, and ending on the 30th of September, 1824, was 8,500 barrels. The annual average value of flour, Indian and rye meal, ship-bread, and small grain, exported in the three years last mentioned, was collectively $6,500,000.

The annual average value of cotton and tobacco exported in the three years first above mentioned was $9,000,000; and the annual average value of those articles exported in the three years ending on the 30th of September, 1824, was $28,000,000. These statements, extracted from official documents, though made in round numbers, sufficiently approximate to correctness to prove that the foreign demand for cotton and tobacco has rapidly and vastly increased to the great advantage of our country. They also clearly demonstrate the declension of the foreign demand for breadstuffs, and that the agricultural industry of the region which is only adapted to the production of small grain must have suffered, and are suffering alarming discouragements; and, if it be in the power of the government, there can surely be no want of motive to provide a remedy. A constant and a profitable demand for agricultural products will alone insure at all times an abundant supply, than which nothing can more effectually give life and activity to commerce and manufactures. But as the foreign demand for our surplus breadstuffs is so limited as scarcely to leave any motive for producing a surplus, unless an increased demand shall be found in the home market, there must be inevitably a very great and serious diminution of the quantity produced.

It rarely indeed happens that the people of any country are so circumstanced as not to have the almost exclusive advantage of their home market for their agricultural products, and hence it is that legislative provisions on this subject are less frequent than those intended to promote the interests of commerce and manufactures; but when such an event does occur it becomes highly important that its consequences should be guarded against.

If the enlarged systems of internal improvement contemplated by several of the States shall be carried into effect, so as to enable the agriculturists of the interior to send their breadstuffs, with little expense for transportation, to the commercial towns of the seaboard, still there will be, under any circumstances, a great inequality in the rewards for agricultural labor, and our immense capacity of the interior country to produce will be unimproved, and great resources of individual and national wealth remain wholly dormant, so that whether we regard the peculiar situation of the foreign market for breadstuffs at this time, or the actual condition of our agriculture in a large portion of the grain regions under any change of the foreign market that could take place, there is still an adequate motive for securing the benefits of the home market for the growers of grain. This motive is strengthened by the consideration that the foreign demand for breadstuffs is not under our control. These articles of first necessity, unlike those the demand for which may be increased or diminished by the fluctuations of fashion, are limited by the natural wants of man, and for which the foreign market cannot be extended, either by the efforts of the Government or by the most enlightened commercial enterprise.

The position of the memorialists, that the agriculturists of the grain region largely contribute to the support and protection of commerce, and that it affords them a very limited market for their products, is sustained by the foregoing statements and others that shall be noticed. To present a fuller view of their sentiments on this part of the subject the following is extracted from their memorial:

"Without intending to reflect censure on your predecessors, we can with truth state that great and regular attention have always been given by Congress to foreign commerce, marked by numerous and large appropriations of the public money to objects for the promotion of its prosperity. Light-houses have been erected for its accommodation, and a Navy created and maintained at a vast, if not extravagant, expense to the nation for its protection, while nothing has been done, directly, for the interests of the agriculturists in this and the other grain growing States. They have, it is true, derived some benefit from the late tariff, which might be increased by an extension of the system. The benefits which they indirectly receive from foreign commerce are more than counterbalanced by the proportional part of the expense which they contribute to maintain it, as but a small part of their products find a market through the channel or agency of this commerce; still they do not expect or require its entire abandonment, as it may be advantageous, if not indispensable, to other sections of the Union. It is, however, an incontrovertible fact, that the part of this commerce which imports articles from other countries that compete with and frequently supersede the use of the products of their own soil and labor, either in their raw or manufactured state, is highly injurious to their interests. This would not be the effect if other countries did not impose restrictions and adopt prohibitions for the protection of their internal industry, and which effect ought to be removed by countervailing restrictions and prohibitions. Under existing circumstances, therefore, they consider this part of the foreign commerce as a heavy grievance, which is heightened by the reflection that they, as being part owners, as it were, of the National Treasury, have to contribute their share of the expenditures which uphold and protect it"

The annual expenses of maintaining the Navy, together with those for ambassadors, consuls, &c., all for the purposes of foreign commerce, amount to about one-half of the value of breadstuffs annually exported; to which might be added the expenses of the late war with Great Britain, a consequence of this commerce, and from which future wars are more likely to arise than from any other source.

There is no certain data from which the number of agriculturists exclusively engaged in growing small grain can be accurately ascertained, but a general view of that portion of our country not calculated for the growing of cotton and tobacco would justify the inference that they are more than one-half of the agriculturists in the Union, and perhaps the one-half of our federal numbers; but, whatever their relative number may be to that of the whole population, they must necessarily contribute nearly in that proportion to the expenses of upholding this commerce, from which they derive comparatively small advantages.

These circumstances present a strong claim on the Government to accede to the proposition of the

memorialists for the extension of the home market for their agricultural products. Besides, it is generally admitted that this market, for the extent to which it may be carried for any of the products of the soil, either in their crude or manufactured state, is more important and more certain than a foreign one. The latter, as we have oftentimes experienced, is liable to fluctuations, and frequently depends on the caprice or good will of foreign nations, while the former depends much upon our own internal regulations. Sound policy, therefore, seems to dictate that such articles as our country does produce, or has the capacity to produce, should receive governmental protection from foreign competition, which, though it might occasion a temporary inconvenience to some sections of the Union, they ultimately would be more than remunerated by the reduction of the price and improved quality of the articles arising from the home competition that the protection would afford.

Agriculture, manufactures, and commerce have successfully grown up and flourished in other countries under a system of rigorous exclusion or high taxation on foreign articles, and the beneficial effects of the principle has, in many cases, been experienced in our own, as in the growing of cotton, and particularly in the coarse manufacture of the article.

It may, however, be alleged that the duty on imported cotton was imposed for the purpose of revenue and not for the encouragement or protection of the growers of the article, which, were it conceded, would not affect the principle, as it is the consequences of a measure and not the motive by which it was adopted that tests its utility. It is a fact, as important as it is notorious, that, previous to the imposition of this duty, we did not grow a sufficient quantity of cotton for domestic supply; the inference, therefore, is irresistible that this protection was the most efficient cause of there now being not only an abundance for this supply, at a reduced price, but the surplus exceeds in value any of our articles of export. The same result is witnessed as to the coarse manufactures of it, both as to supply and reduction of price, and which have also become articles of export. The success of our ship building and navigation, the effects of discriminating duties, is, it is believed, unparalleled in the annals of the world. It ought not to be a question in this system of protection what proportion the duty shall bear to the value of the article on which it may be imposed; the only principle to be observed is, that it be commensurate to the object, as it has been in those cases. It is probable, in those cases, the growers, the manufacturers, the shipbuilders, and navigators could now safely dispense with the whole or part of the protection which has been afforded to those branches of industry, but for which they could not have commenced the respective pursuits with profit to themselves or advantage to their country.

As similar causes, by a parity of reasoning, will produce similar effects, it is fair to infer that the principle may be successfully applied to domestic spirits, and which equal justice requires should not be withheld. It is true that duties have been imposed on all kinds of imported spirits, whether for the purpose of revenue or protection is unnecessary to inquire, as it is sufficient to know the fact that they are too low to afford the efficient protection sought for by the memorialists, and which has been given to other domestic articles.

By the official reports of the Treasury Department, the annual average of imported spirits for the three years ending on the 30th of September, 1824, consumed in the United States, may be stated in round numbers at 4,500,000 gallons. Hence, it is evident that the present duties are an inadequate protection, and their augmentation or an express prohibition of the importation of spirits is necessary to effect the object.

The substitution of domestic for the foreign spirits annually consumed would, in the grain region, raise the value of improved land by the increased demand for its products, promote the profits of agriculture, and add to the national wealth the amount of the first cost of the foreign spirits, the annual average value of which, for the three years ending on the 30th of September, 1824, was $2,128,100, and also the expenses of their importation, which, together, amount to more than one-third of the sum which we annually receive from foreign markets for breadstuffs of every description.

It is worthy of remark that, as more than the five-sixths of the imported spirits are distilled from other materials than grain, the diminution of their consumption could not affect the foreign market in any material degree for breadstuffs. The contemplated extension of the home market would stimulate the industry of the grain growers, increase the competition, and excite emulation among the distillers in improving the quality of domestic spirits, so that they might soon obtain a preference for home consumption and become a profitable export.

These facts and reflections forcibly suggest the policy of this extension, if it can be effected consistently with the interest of other pursuits of industry, and which is not expected on any other condition, as would appear from the following extract from one of the memorials.

In answer to an anticipated objection, "that the measure might militate against the interests of other portions of the Union," the memorialists state:

"That it could not possibly affect those as much as the part of commerce alluded to does the interests of the grain States; and as the Constitution is the offspring of mutual concession, it is expected to be administered in the same spirit, by removing any pressure which may bear peculiarly hard on particular districts, so that, by consulting the various interests of the different parts, the welfare of the whole may be promoted."

It has been shown that the advantages which the agriculturists of the grain region derive from the foreign market for their products do not correspond with their proportion of the expense of protecting the commerce through which the market is obtained; and it remains to be inquired whether any injury would be done, by the adoption of the measure under consideration, to the commercial, manufacturing, or other branches of the agricultural interests of our country.

The unlimited capacity of the country to supply the demand will be a constant security against any material advance of the price of spirits, if that could be an objection.

The stimulus which the measure would give to the industry of the grain region must be to increase, in the same proportion, their ability to purchase and consume, not only the products of other regions in the United States, but also a greater quantity of those foreign articles from which the revenues of the Government are derived. In case it should in any degree diminish foreign commerce, it would promote the commerce between the States and increase our coasting trade. It is not, therefore, easy to perceive that it would be productive of injury to either of those interests. If, however, any should arise, they must appear trivial when compared with the positive good that would result from the measure to the people of the grain region.

Still, if a more attentive consideration of this subject should lead to the conclusion that any advantage would occur to the commercial and manufacturing interests by confining the prohibition to consumption

only, to which opinion part of your committee strongly inclines, believing that such regulations may be adopted as will secure the great purpose of the prohibition, without interfering to prevent importations of foreign spirits for reshipment, there could not be any well founded objection to such a modification.

The net annual average revenue arising from foreign distilled spirits for the three years ending on the 31st of December, 1824, was $2,034,965. If, therefore, it should be apprehended that their total and sudden prohibition would produce a temporary diminution of the revenue that would be inconvenient to the Treasury, that consequence might be obviated by giving the prohibition a prospective operation, and, in the mean time, the imposition of a very moderate duty upon domestic spirits would supply the loss, which duty might afterwards be repealed or continued as the condition of the Treasury might require. The advantage derived to the growers of the grain and the manufacturers of domestic spirits from the exclusive possession of the home market would be so much greater than the amount of a duty, equivalent to that which is now received from the imposts on foreign spirits, that it would neither be felt or complained of, if the mode of its collection should be free from the odious features of an European excise.

In the year 1815 there were 11,149,169 gallons of domestic spirits distilled, subject to specific duties. The number of gallons which the distilleries yielded in which the duty was paid, or the capacity of the stills employed therein, cannot be ascertained with precision, but taking the proportion which this duty bears to the aggregate revenue that accrued from domestic spirits as a basis of calculation, they are found to be upwards of 3,000,000. The quantity therefore distilled in the year may be safely stated to have been at least 14,500,000 gallons, more than the nine-tenths of which were from domestic materials. The revenue which accrued thereon was $3,232,806. If to the number of gallons be added that of foreign spirits now annually consumed in the United States, viz: 4,500,000, the place of which would, in case of prohibition, be supplied by a like quantity of domestic spirits, it will be found that a small duty per gallon will be equal to the whole revenue now derived from imposts on foreign spirits, which offers an ample remedy for every possible inconvenience to the Treasury that could, upon any supposition, result from the measure proposed.

It would, therefore, appear from the views which have been taken of the subject that the adoption of the measure would be highly beneficial to a very numerous class of citizens whose pursuits have claims to the fostering care of the Government, at least equal to those of any other, and that it could not be peculiarly detrimental to any, nor incompatible with the general interests, or produce any inconvenience to the Treasury.

The majority of the committee, however, being opposed to an express prohibition of the importation of foreign spirits, and as a bill cannot constitutionally originate in the Senate to increase the duties thereon, they have directed their chairman to report the following resolution:

Resolved, That the committee be discharged from the further consideration of the memorials.

19TH CONGRESS.] No. 752. [1ST SESSION.

FRAUDS UPON THE REVENUE LAWS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES MARCH 23, 1826.

TREASURY DEPARTMENT, *March* 22, 1826.

SIR: In obedience to a resolution of the House of Representatives of the 27th December last, directing the Secretary of the Treasury to inform the House whether "any, and what, deviations from the instructions given by the Department, or from the course prescribed by law, for securing and collecting the duties on imports and tonnage, have recently taken place; and whether any, and what, extraordinary losses have been or are likely to be sustained by the Government in consequence of such deviations, or from any other cause; stating particularly the circumstances attending them, so far as they may have come to the knowledge of the Department; and whether any, and what, steps have been taken by any officer of the Government in relation to any such losses, if such have occurred," I have the honor to transmit herewith a letter from the Comptroller of the Treasury, dated the 9th of January, with the documents numbered from 1 to 21, inclusive, which accompanied it. Under the act of Congress of the 8th of May, 1792, the superintendence of the collection of the duties on impost and tonnage has been assigned to the Comptroller, and is performed by that officer under the direction of the Secretary. Hence, it was from that officer that the information called for by the resolution was in the first instance to be sought; and the letter and documents above mentioned furnish all of which the Department was in possession at the period when the letter bears date.

But the documents up to that epoch being limited and unsatisfactory in their bearing upon the recent transactions at the custom-house in Philadelphia, to which it was believed the resolution of the House particularly pointed, it was deemed proper to pursue a course which might give promise of shedding upon them more ample light. Accordingly a commission was instituted for the purpose of conducting an inquiry into these transactions in a manner the most full and rigid, through the instrumentality of a person specially deputed to proceed from this city for the execution of the trust. Power was given to him to examine upon oath the Collector and all the other officers of the customs at Philadelphia, down to the most subordinate agents in anywise connected with the business of that establishment, as well as to seek insight into the transactions, from whatever other sources it might be practicable to obtain it. He was also directed to scrutinize the books, records, and papers of the establishment, without limit as to time, to the end that the Government might be fully informed of the modes in which the public business was transacted there. The Commissioner selected was Samuel Harrison Smith, esq., and the precise nature of the instructions given to him upon all points will be seen from copies of them subjoined hereto, dated January 5 and 10, and by the copy of a letter to the Collector, dated January 6. The enclosures

referred to in the letter of instructions of the 5th of January are also transmitted, numbered from 1 to 10, and marked A, B, C, and D. The manner in which the duty was performed by the Commissioner will appear from his report to this Department, dated January 26, with the documents annexed to it, numbered from 1 to 79, and from the papers marked A, B, C, and D. This report and the documents constitute the whole of the information as yet obtained in relation to the transactions in question.

In regard to the losses likely to be sustained by the Government in consequence of these transactions, it is apprehended that they will be considerable, though they cannot be spoken of with any precision or certainty at the present juncture. Much will depend upon the issue of suits at law pending or still to be brought by the Government against the property held by Edward Thompson before his failure, the prior claim to which, as asserted by the United States, is contested by private creditors. Every step which the law will warrant has already been taken, and will continue to be adopted, by the proper officers of the Government, to sustain the interests of the United States under this conflict of claims, and no measure pretermitted which their just rights demand. The most valuable part of the property of Mr. Thompson consisted of five ships, which, with their cargoes, were expected to arrive at Philadelphia during the present and ensuing months, until July, on homeward voyages from Canton. It was deemed important to the interests of the Government that these ships should arrive at Philadelphia without having their destination intercepted. Measures were accordingly put in train to effect this object. Three revenue cutters were despatched to sea, under proper instructions, to bring the ships into the Delaware, and it is satisfactory to be able to state that two of them, with which the cutters fell in, have already arrived at Philadelphia, a result the more satisfactory as it is known that measures were taken to turn them aside from this destination. The cutters are under orders to resume their cruising stations and keep a vigilant look-out for the ships still to come.

I have the honor to remain, with the greatest respect, sir, your obedient servant,

RICHARD RUSH.

The Hon. the SPEAKER *of the House of Representatives.*

TREASURY DEPARTMENT, *Comptroller's Office, January* 9, 1826.

SIR: In compliance with the resolution of the House of Representatives, which you referred to me, and which is in the following words: "Resolved, that the Secretary of the Treasury be directed to inform this House whether any, and what, deviations from the instructions given by that Department, or from the course prescribed by law for securing and collecting the duties on imports and tonnage, have recently taken place, and whether any, and what, extraordinary losses have been, or are likely to be, sustained by the Government in consequence of such deviations, or from any other cause; stating, particularly, the circumstances attending them, so far as they may have come to the knowledge of the Department, and whether any, and what, steps have been taken by any officer of the Government in relation to any such losses, if such have occurred," I have the honor to state that this Department of the Treasury has not been advised of any recent deviation from any instructions given by it, or from the course prescribed by law for securing and collecting the duties on imports and tonnage. Presuming, however, that the resolution may have special reference to a transaction that has recently happened at Philadelphia, respecting a quantity of teas which had been taken from the custom-house or other stores by Edward Thomson and his agents, without the requisite permits having been obtained, I take leave to state that, from a careful examination of the records of this Department, it does not appear that the question has ever been submitted to its consideration, or that instructions have been given to the officers of the customs, whether, when teas deposited in public or other stores, under the provisions of the 62d section of the collection law of the 2d of March, 1799, the certificates required to be issued under the 41st section of that law were to be delivered to the proprietor, importer, or consignee, after the chests shall have been inspected, marked, branded, weighed, &c., in the manner required by the 39th section, or not until after bonds *with sureties* shall have been given for the duties and permits obtained for the delivery of the teas out of the public or other stores. In the correspondence, however, between this Department and the Collector at Philadelphia, in relation to the case of Edward Thomson, the course which the law seemed to authorize, the practice under it, and the course which *should* be adopted in the delivery of those certificates were incidentally noticed, as will be seen by reference to my letter to the Collector under date of the 3d ultimo. It may be proper to remark that the act of 1799 must have received a practical construction by the Collectors upon the first importation of teas into the United States after the passage of that act; and although the construction thus given where teas were imported was not in every port the same, with respect to the *time* at which certificates were to be given under the 41st section of that act, yet it does not appear that this Department had at any time been advised of the construction so given, nor of any difficulties having occurred under the construction which had thus been given by the Collectors, until the recent case of Edward Thomson, of Philadelphia.

No instructions have been given to the Collector at Philadelphia, from this office, respecting the bonding of the teas imported by Edward Thomson, or as to the security proper to be taken. The 62d section of the collection law of 1799 having given the Collectors of the ports where the duties upon imported goods accrue authority to take bonds *to their satisfaction*, this Department has not considered itself authorized to give the Collectors any instructions on that point, or to interfere in any manner therewith. The information that has been obtained from the Collector is not such as to enable this Department at present to form an opinion as to what losses have been, or are likely to be, sustained. The whole of the information which has been received at this office upon the subject, and copies of my correspondence with several of the Collectors, in relation to the teas taken out of the stores by Mr. Thomson and his agents, and of their answers, are herewith transmitted, being as follows:

1, 2, 3, 4. Copies of the letters addressed to you by the Collector at Philadelphia and the District Attorney, under date of the 22d and 30th of November and 1st of December, 1825, and which you referred to me.

5. Copy of the instructions of this Department on the preceding letters.

6. Copy of the petition addressed to you by Benjamin W. Richards, one of the firm, and in behalf of Joshua and William Lippincott & Co., of Philadelphia, which you also referred to me.

7. Copy of the instructions of this Department to the Collector at Philadelphia, on the subject of said petition.

8. Copy of the letter of the Collector at Philadelphia, dated December 6, 1825, with the statement which was enclosed in it.

9. Copy of the letter of the Collector at Philadelphia, dated December 12, 1825.

10. Copy of the letter of the Collector at Philadelphia, dated December 13, 1825.

11. Copy of the letter of the Collector at Philadelphia, dated December 17, 1825, with copies of the endorsements thereon.

12. Copy of the letter of the Collector at Philadelphia, dated December 23, 1825.

13. Copy of the letter addressed to this Department by the Collector at Boston, with copies of his correspondence with the Collector at Philadelphia and the District Attorney at Boston.

14. Copy of a letter addressed to this Department by the Collector at Baltimore, on the 5th of December, 1825, stating the circumstances under which he had seized some teas, being part of those taken out of store by Edward Thomson, without having previously obtained a permit therefor.

15. Copy of the application of Martin Gillet to this Department to have his teas released, which had been seized by the Collector at Baltimore, and of this officer's statement subjoined thereto.

16. Copy of the answer of this Department to the Collector at Baltimore, dated December 20, 1825.

17. Copy of a letter addressed to this Department by John Hone, of the house of I. & P. Hone & Co., of New York, stating the manner in which they became possessed of some of the teas imported by Edward Thomson.

18. Copy of the opinion of the Attorney General of the United States, stating his views as to the proceedings to be adopted in the different cases.

19. Copy of the instructions given to the District Attorneys at Boston, New York, Philadelphia, and Baltimore by this Department, under your directions, in accordance with the views of the Attorney General.

20. Copy of a letter from the Collector at Philadelphia, dated January 2, 1826, stating that the teas in the possession of Haggerty, Austin & Co., at New York, had been seized without recourse having been had to forcible means.

21. Copy of a letter from the Collector at Baltimore, dated January 6, 1826, respecting the disposition of the teas seized in his district.

The resolution of Congress which you referred to me is also returned herewith.

I have the honor to be, with great respect, your most obedient servant,

JOS. ANDERSON, *Comptroller.*

Hon. RICHARD RUSH.

TREASURY DEPARTMENT, *January* 5, 1826.

SIR: The late failure of Edward Thompson, a merchant of Philadelphia, having been preceded by the surreptitious removal from the custody of the custom-house of large quantities of teas, imported by him, before the duties had been paid or secured, it has become necessary to make inquiry into the causes of a transaction so extraordinary, and one by which the United States are likely to sustain a heavy pecuniary loss.

The Collector of the Customs at Philadelphia has already given such an account of them as was in his power, and there is no reason to distrust the fidelity of his narrative; yet it does not throw upon the transaction the light that is desirable, and it is therefore deemed proper to institute a scrutiny more thorough and comprehensive, with a view to the fullest development of facts that may be possible. The President, in entire reliance upon your ability and discretion, has selected you for the performance of this trust.

All the facts that have as yet transpired relative to this transaction are contained in a series of letters to this Department from the Collector and District Attorney at Philadelphia. Copies of these, numbered from 1 to 10, are enclosed, and afford, with other documents that will be mentioned, all the information upon the subject of which the Department is in possession. The letter from the Collector of December 12, addressed to the Comptroller, is, as you will perceive, that which chiefly purports to explain the manner in which the teas were taken off, or otherwise lost; and that of the 6th of the same month states the amount missing, being, as would appear in the whole, more than seventeen thousand boxes, all sizes included.

The 21st section of the collection law of March 2, 1799, making it the duty of the Surveyor, among other things, to ascertain the quantity of all teas imported and grant certificates for the same, you will examine that officer at Philadelphia with great particularity, as to the manner in which he has usually executed this part of his duty, and especially in reference to all the teas imported by Edward Thompson, and missing as above. If there have been any departures from the law under this head, either by the Surveyor himself or those employed under him, you will be careful to have them stated exactly, with the name or names of the officers or persons privy to such departures.

It being the duty of the same officer to place inspectors on board of vessels on their arrival at his port, you will also inquire into the manner in which he has usually executed this part of his duty, and especially in reference to the vessels in which the teas in question were imported. If there have been any departures from the law under this head by the Surveyor himself, or those employed under him, you will, in like manner, be careful to have them stated exactly, with the name or names of the officers or persons privy to such departures.

It being his duty to ascertain whether the goods imported in any ship or vessel, and the deliveries thereof agreeably to the inspector's returns, correspond with the permits for landing the same, you will inquire into the manner in which he has usually executed this part of his duty, and especially in reference to the teas imported as above. If there have been any departures from the law under this head, by the Surveyor himself, or those acting under him, you will be careful to have them stated exactly, with the name or names of the officers or persons privy to such departures.

It being his duty to see that no goods are delivered from any vessel without a permit for that purpose, you will examine into the manner in which he has usually executed this part of his duty, and especially in reference to the teas imported as above. If there have been any departures from the law under this head by the Surveyor himself, or those employed under him, you will be careful to state them exactly, with the name or names of the officers or persons privy to such departures.

It being his duty to superintend and direct all inspectors, and report weekly to the Collector the names of such as may be absent from or neglect to do their duty, you will inquire into the manner in

which he has usually executed this part of his duty, and especially in reference to the safeguard of the teas imported as above. If there have been any departures from the law by the Surveyor under this head you will be careful also to have them stated exactly.

You will question him as to what has been the course usually pursued by the officers of the customs in Philadelphia in storing spirits, wines, and teas, as provided by the 62d section of the collection law, and in delivering the same from store. You will next ascertain if any course was pursued in reference to the teas in question other than that prescribed by law; was any indulgence granted which the law does not sanction; and if so, under what circumstances, to what extent, and, above all, by what officer or officers.

The same section of the collection law declaring that no teas shall be delivered from store but in presence of an inspector, or person deputed by him, and under the authority of a permit, by whose omission, neglect, or connivance did it happen that so large a quantity could have been illegally withdrawn? These, also, are points to which your attention will be particularly directed. In endeavoring to probe them, as well as every other part of the case, you will not content yourself with the examination of the Surveyor only, but will examine all the other officers of the establishment, as you may see occasion, including the highest and descending to the lowest—the Collector, the Naval Officer, the inspectors, any or all of them, the weighers, the measurers, the gaugers. All their examinations will be reduced to writing and sworn to before a magistrate, each person as called being previously advised that his answers are to be under oath.

The letter of the Collector (No. 1) of November 22 states that he was unable at that time to ascertain the amount of teas surreptitiously taken, from not being able to obtain the importer's keys, who alleged that they were in the hands of the Messrs. Lippincotts, who refused to deliver them up on the ground of assignments made to them by Mr. Thomson of a quantity of teas in store. You will hence make careful inquiry into this matter, getting all the light that may be obtainable as to the nature of these assignments. All that is known of them here is contained in three papers enclosed, marked A, B, and C; the first, a memorial presented to the Department on behalf of the above firm, dated December the 7th; the second, a report from the Collector upon that memorial, dated December the 13th; the third, an affidavit of Edward Thomson, dated December 31st.*

The letter of the Collector of December 1, stating that he had been sued by this firm for refusing to deliver over to them teas in store at Philadelphia, some that were seized in the river at that port, and a further quantity seized at New York, it will be proper also to make inquiry into these particulars from any of the witnesses who may be able to throw light upon them.

In stating that you are to examine any or all of the officers of the customs as you may see fit, it is not intended to limit you to these. If the names of any other persons likely to give useful information become known to you, you will examine them also, provided they be willing to give their depositions. From the Collector's letter of the 12th of December it appears that Mr. Thomson had, on several occasions, taken teas from store before they were bonded; that whilst his vessels were discharging, quantities of boxes were not put into store at all, but sent away from the pavement in front of the stores where they were laid down by the porters. Hence these porters may be able to state facts not yet known from other sources.

It appears from the same letter that Mr. Thomson was enabled, at other times, to avail himself of the fact of one custom-house key opening the locks of several different stores; that, some of these stores containing teas that were bonded and others teas that were not bonded, he was enabled, under a permission to enter the former, to go with the same key to the latter, and thus send away teas not bonded. You will hence direct your inquiries into this part of the practice of the custom-house, ascertaining how it has happened that, under any circumstances, importers are permitted to go to the stores unattended by an officer, and through whose omissions or neglect they were so frequented on the present occasion, mentioning the names of all who stand thus implicated.

It is not intended, by any of the questions that I have propounded, to exclude others that may occur when you shall have entered upon the investigation before you. Only an imperfect knowledge of the transaction to be inquired into is possessed as yet at this Department, and it may be that ramifications of it are still to be laid open, towards which you will give to your interrogations such further scope or new direction as events and disclosures, when you are on the spot, may indicate as expedient and judicious.

The witnesses in every instance must be explicitly questioned as to their knowledge of the existence of any collision between any of the officers of the custom-house and Mr. Thomson, or as to any connexion or close intimacy with him, or any other facts, indications, or appearances, pointing to just suspicions under this head.

Whilst the main object of your scrutiny will consist in endeavors to find out the truth in all its bearings of these late extraordinary occurrences respecting the teas, so as to know in what quarters the neglect rests, or the guilt, if there has been guilt, you will not confine yourself to these occurrences, it being the President's desire to be informed through you of the true state of the custom-house at Philadelphia, on any or all such matters connected with the transaction of the public business there as the close inspection which you will have of its affairs may suggest as pertinent and useful. To this end the Collector will be instructed to lay open to your view all the books, accounts, and papers of the establishment for as long a period as you may find it necessary to look into them, and to afford you every other facility that you may stand in need of towards the most ample fulfillment of this trust. Full confidence is felt that it will be executed in your hands so as to elicit all the light that may be practicable, and in modes the most appropriate and unexceptionable.

It may be proper that you should show the Collector these instructions. Upon his integrity every reliance is placed.

You will remain in Philadelphia as long as may be necessary to give completeness and efficiency to your investigations, and when closed you will be pleased to draw up a report of them as full as may comport with your convenience, addressed to me, to be laid before the President.

It only remains for me to add that, should you stand in need of legal advice in prosecuting any part of this investigation, the District Attorney, Mr. Ingersoll, who has already been actively engaged in looking to the interests of the United States upon this occasion, will be instructed to furnish it to you.

I have the honor to remain, with great respect, your obedient servant,

RICHARD RUSH.

SAMUEL HARRISON SMITH, Esq., *Washington City, D. C.*

* See paper marked D, with enclosures E, F, G, and H, in further relation to this part of the subject.

PHILADELPHIA, *January* 26, 1826.

On my arrival in Philadelphia, having, without delay, had an interview with the Collector, the Naval Officer, and Surveyor, I invited from them a general statement of the recent transactions of the custom-house connected with the failure of Edward Thomson. A statement of this description was promptly rendered by each of those officers, for which see documents numbered 1, 2, and 3. This led the way to a more particular and detailed inquiry, which is embraced by the documents numbered from 4 to 57, both inclusive, which exhibit the results of an examination of all the officers of the customs, with the exception of J. H. Fisler, an inspector, who was absent at New York on public business, until the moment of my departure, as well in regard to the aforesaid transactions as to the general administration of the custom-house.

Document No. 58 is the deposition of the head porter employed by Mr. Thomson, under whose superintendence all the teas were taken from the wharves on which they were first landed.

In an early stage of the inquiry I was invited by Mr. Thomson to a personal interview, in which he professed not only a willingness, but a solicitude to make the most unreserved disclosures. The offer was accepted, the fruits of which appear in documents numbered 79.

This offer, in connexion with incidents disclosed in the progress of my researches, led me to invite (see X) a voluntary statement from Peter Mackie, Charles Mackie, and Barclay Arney, the clerks of Mr. Thomson, which they furnished, as shown in the documents numbered 65, 66, and 67, with an accompanying letter from Richard Renshaw and Peter Mackie, assignees of Edward Thomson.

Having been advised by the attorney of the district that the counsel of Messrs. J. & W. Lippincott & Co. had informed him that their clients were determined, in the prosecution of their claims to certain portions of the teas alleged to have been assigned to them by Mr. Thomson, to rest entirely on principle, I considered it, in concurrence with the District Attorney, advisable to obtain from them a free disclosure of the facts pertinent to their claims, as likely both to elucidate it, and, in some degree, the fraudulent transportations of the teas. Document numbered 59 exhibits my inquiries.

Supposing, from a personal intercourse with several respectable merchants, that some light might be shed on the subjects into which I was directed to inquire, by gentlemen of that profession, and considering it proper that an opportunity should be given them to furnish any facts or suggestions that might indicate abuses, I addressed, at an early day, a letter to the prominent China merchants, and some others, inviting any communication from them which they might see fit to make. The document numbered 60 is a copy of my letter, and those numbered 61, 62, 63, 64, are the replies of Messrs. Robert Ralston, Henry Pratt, Lewis Clapier, and John C. and W. Smith.

From the contents of these documents, aided by auxiliary and incidental information, derived principally from the books and papers of the custom-house, the following statement is submitted:

Mr. Thomson appears for a number of years to have been very extensively engaged in the Canton trade, and more particularly in the importation of teas. On all these importations, until the 19th of November, 1825, the duties were regularly paid.

These importations, in the year 1825, were made in the ship William Savary, which arrived on the 28th of February; ship Addison, which arrived on the 5th of April; ship Woodrop Sims, which arrived on the 13th of April; ship Benjamin Rush, which arrived on the 1st of July; ship Thomas Scattergood, which arrived on the 2d of July.

The annexed documents, A, B, and C, received from the Deputy Collector, present a condensed view of the quantities and qualities of the teas entered as stored; those bonded eventually securing the duties; those actually in store, and those which have been surreptitiously removed from store, with the portions of these last which have been seized at Baltimore, Boston, and New York, together with the duties accruing.

By these documents it appears that the unbonded duties of Edward Thomson amount to....	$437,916 75
Of which the duties on teas in store amount to about.....	85,000 00
Leaving.....	352,916 75
If to this be added the bonded debt of Mr. Thomson, arising on goods regularly bonded, amounting to.....	557,330 85
	910,247 60
And there be deducted the estimated amount of debenture.....	53,000 00
There will remain, being the whole debt of Mr. Thomson, (exclusive of interest).....	857,247 60

subject to such reductions as may be effected by the decision on the right of the United States to the teas seized, and to those yet in store, which Messrs. J. and W. Lippincott & Co. claim under an assignment from Mr. Thomson.

Considering the frauds that have been practiced on the cargoes of these vessels, I thought it might be useful to trace them from the time they entered the Delaware bay to their arrival in the port of Philadelphia; but I found, from the collection law, that the district of Philadelphia comprises only that part of the Delaware, within the limits of Pennsylvania, which extend to but about twenty miles below Philadelphia, and learned from the Collector that he exercised no power whatever beyond these limits. My inquires were consequently restricted to the dividing line between the States of Pennsylvania and Delaware. Between this line and the city of Philadelphia the vessels appear to have been boarded by Job Whipple, the inspector in command of the revenue barge, who states that no revenue officer was at the time on board, he being the first one that went on board of them. He also states that it is his practice, after obtaining the necessary papers, to leave the vessel for the purpose of boarding such other vessels as may be coming up the river, and, consequently, that he never remains so long on board any vessel as to be present at the arrival of the inspector, who enters her for the purpose of placing his locks to secure the cargo. By the necessary papers are meant the original manifest, and a copy of it endorsed and certified, as required by the 23d, 24th and 25th sections of the collection law.

The next step, according to the Surveyor, is for such inspector as may first notice the arrival of a vessel, without any special designation or instruction, to go on board and secure the cargo by placing the necessary locks and other fastenings. As soon as this duty is performed, the vessel is sometimes left,

and remains without any revenue attendance until one or more inspectors, detailed by the Surveyor, enter her for the purpose of superintending her unlading. In this instance the names of the inspectors that first went on board these vessels and placed the locks have not been ascertained. No record is kept of them in any case where they are not the same with those who superintend the unlading. Those who superintended the unlading were John Brown, John Boyd, and Robert Hopkins; all the customary measures in the discharge of this duty appear to have been complied with by them, as well as the weighers and markers, and the articles landed to have corresponded with the permits for landing them.

It may be noticed, however, that the 21st section of the act of March 2, 1799, requires the Surveyor to visit or inspect the ships or vessels that arrive, and to make a return in writing every morning to the Collector of all vessels that may have arrived the preceding day. This duty seems now, from the Surveyor's statement, to be fulfilled by the captain of the revenue barge, who makes a report, sometimes written, both to the Collector and Surveyor, which the Surveyor records.

It may be further noticed that, by the 37th section of the collection law, a separate and additional entry of spirits, wines, and teas is required to be made, to be certified by the Collector as conformable to the general entry previously directed, and to be transmitted to the Surveyor, with the further direction that every permit for the unlading of spirits, wines, and teas shall, previous to the unlading, be produced to the officer or inspector, who shall endorse thereupon the word "inspected," without which a penalty is incurred by the master. This course was not pursued in this case, either by the Collector, Surveyor, or inspector. No separate entry or endorsement was made. The Deputy Collector states his unacquaintance at the time with the provision; the Surveyor represents that it has not been practiced since the year 1802, and the inspectors were likewise ignorant of it. Permits, however, in the usual form, appear to have been granted, and although but one entry appears to have been made, it passed through the hands of the Collector, was noted by him, and transmitted by him to the Surveyor, in this way consolidating, in some measure, the provisions of the 36th and 37th sections of the collection law. This is said to have been, for a long time, the invariable usage.

It may also be noticed that the 53d section of the collection law requires the inspectors to constantly attend and remain on board of a vessel, the deliveries from which they are superintending, from the rising to the setting sun. It is in proof that they leave the vessel to take their meals; and I understand that, while vessels are discharging, watchmen are employed during the night.

Several days were consumed in inspecting and discharging the cargoes of each of these vessels. During this time the teas, as soon as they were weighed and marked, were removed from the wharves by porters in the employ of Mr Thomson. The duties on but an inconsiderable portion of them were, at the time, secured by bond and sureties. In respect to the residue, Mr. Thomson availed himself of the provision contained in the 62d section of the collection law, by giving his own bond, with the condition of the teas being deposited in stores, to be agreed upon by the owner and the inspector. Two inspectors, Andrew Jackson and Robert Hopkins, who remained on the wharf during the discharge of the cargoes, had these stores in their charge, being six in number, and rented by Mr. Thomson. The porters, unattended by any revenue officer, removed the teas, which were placed by them on the pavement in front of the stores, from which parcels of them were forthwith taken to packets destined for New York, Boston, or Baltimore, and the residue deposited in the stores. During this time the stores were open, or both the keys in the hands of Mr. Thomson or his agents. In this state they remained until the teas were arranged by persons in Mr. Thomson's service, when they were secured by double locks, the inspector taking possession of the custom-house key, without having previously made any other than a casual examination of their contents. No accurate examination appears to have been subsequently made, which, it is alleged, would have been impracticable, from the impossibility of counting the boxes from the manner in which they were placed, and from the difficulty of obtaining the owner's key, which, it is represented, he is under no obligation to furnish to the inspector. Afterwards, when the owner wished to enter the stores, the inspector, when engaged in other duties, intrusted him with his key. This confidence was extensively abused, and, under cover of permits for taking out a small number of chests, a large number were withdrawn, on which occasions frequently the stores were entered when it was ascertained that the inspector under whose charge they had been placed was busily engaged at a distance. It is ascertained that, in these ways, the number of boxes of teas, as stated in document No. A, have been either never stored, or, if stored, have been surreptitiously withdrawn. But the exact quantity of each does not appear.

It is alleged to have been always the custom for the owner to choose his stores, and it appears that the same custom-house key opened different locks, which were furnished by the Surveyor, and that this was known to the revenue officers.

The inspectors who had charge of the stores represent that they had other duties, which they were required to perform, such as counting the boxes of teas as they were weighed and marked, and attending to none other being taken away, incompatible with a stricter compliance with the law than has taken place, no officer being specially charged to accompany the teas to the stores.

Depositions of several of the inspectors show that sometimes a more guarded course was pursued in regard to the admission of articles into, and their removal from, the stores; but the foregoing is abundantly shown to have been the usual course; and it appears that, besides Andrew Jackson and Robert Hopkins, several inspectors, and among them Joseph R. Dickson, were in the habit of lending their keys to the owners of articles stored.

One of the inspectors, however, Andrew Geyer, states the practice formerly to have been to lodge the custom-house key in the Surveyor's office, and, whenever a permit was granted, for the inspector to take the key of the store, attend in person to the delivery of the goods, lock up the store, and return the key to the Surveyor's office.

The Surveyor's deposition shows that, previous to these occurrences, he had given no special instructions to the inspectors respecting these stores; that the same store frequently contained bonded as well as unbonded goods, and that no return was made to him, or entry made by him in his books, of the contents of the stores.

By the same deposition it appears that, since these occurrences, the articles deposited are, with some exceptions, counted; that an inspector himself invariably opens the stores, but that, when pressed by business, he leaves them open in his absence for a short time; and that the goods at present in the stores have all been counted, and that, with the exception of Thomson's teas, none are missing.

There is reason to fear that these abuses did not commence in the year 1825. The depositions of Peter Mackie, Charles Mackie, and Barclay Arney, clerks of Mr. Thomson, numbered 65, 66, and 67, state that

Mr. Thomson began the practice of surreptitiously removing teas as early as the year 1822, and continued it into 1825; that the plan was first laid down by Floyd S. Bailey, then connected in business with Smith & Nicoll, of New York; that Floyd S. Bailey urged Mr. Thomson to do in Philadelphia as they did in New York—that is, bond a small number of boxes, and, under the color of a permit for them, remove a larger number. These allegations are supported by the copies of sundry letters of Floyd S. Bailey and Edward H. Nicoll to Edward Thomson, numbered 65 X.

In these cases, it is to be remarked, the duties were all eventually paid.

By the existing laws it is provided that the particular certificates accompanying spirits, wines, and teas, shall be furnished in blank by the Collectors, under their signatures, and numbered, to the surveyors or other officers of inspection, who are made accountable therefor to the Collectors, and who are required to make regular and exact entries of all such as shall be delivered by them to individuals.

It appears that the practice, previous to the failure of Mr. Thomson, was, for the surveyor to have these certificates printed, often distinctly for each cargo when its packages were numerous; for the Collector, or a clerk for him, to sign, seal, and number them, and then return them to the surveyor, who filled them up, and countersigned them. The surveyor then delivered them, on demand, to the owner of the wines, spirits, or teas, at any time after their inspection, whether bonded or deposited in stores, taking a receipt for them. No general books are kept of their transmission from the Collector to the surveyor, or of their delivery by the latter to the merchants, but entries are made of their delivery in the particular books of the several commodities kept by the surveyor, and an evidence of such delivery accompanies the Collector's returns to the Treasury. There does not appear to be any periodical accountability in this respect of the surveyor to the Collector. No instructions on this head, or in regard to the delivery of these certificates to individuals, seem to have been given by the Collector to the surveyor; but a general impression existed among the custom-house officers that they were legally demandable as soon as the goods were bonded or deposited in store. Accordingly, in the case of Thomson's teas, they were delivered on demand, after the teas were bonded or stored, as soon as they could be prepared, and covered the whole importations. This usage seems always to have prevailed in this port.

Since the recent occurrences, no particular certificate is delivered, except on the payment of the duty, or its being secured by bond and sureties.

For a long period, so remote as to be incapable of ascertainment, departures from the strict letter of the law, as to some papers and books, appear to have existed. Some of these have been already noticed; others remain to be stated.

The 21st section of the collection law requires the weights, measures, and other instruments, to be examined and tried on the first Mondays in January and July in each year. The surveyor states that, having found that the frost in January materially affected the weights, so as to make them, as then ascertained, incorrect in warmer weather, the examination and trial of them was deferred to and now takes place in the spring, instead of the month of January.

The 21st section of the collection law also requires the surveyor to report to the Collector, once every week, the names of such inspectors, weighers, gaugers, or measurers, as may be absent from, or neglect to do, their duty. No such reports appear to be made. The surveyor deposes that he does make such a report when instances of absence or neglect occur. The Collector deposes that such a report has not been made to him by the surveyor, whence he always inferred that there was no absence from, or neglect of, duty to be reported.

The 53d section of the collection law requires the inspectors to enter in a book, to be kept by them, the names of persons to whom permits are granted, with the particulars therein specified, to be delivered to the surveyor in the month of January in every year for his inspection, and to be by him transmitted, with such observations as he may think necessary, to the Collector, to be deposited in his office. These books, it appears, are kept by the inspectors, copies of which (called reports) are delivered to the surveyor, by whom they are examined and transmitted to the Collector, who files them with the manifests; but the books are not delivered to the surveyor, or, as a consequence, transmitted by him to the Collector.

In regard to the assignments alleged to have been made by Edward Thomson to J. & W. Lippincott & Co., I am not enabled to add much to the knowledge previously had of them. They are said to embrace not only nearly all the teas now in store, but other parcels have been surreptitiously withdrawn, and some of which have been seized by the revenue officers. For such knowledge as I have obtained, I refer to my inquiries addressed to those gentlemen, as given in document No. 59, which, though dated January 19, 1826, have not as yet been replied to, and to the answer of the Collector to an interrogatory put to him, who deposes that there has not been, according to his recollection, any other assignment made of goods in store. It may be proper to add, that the circumstances connected with the entries offered at the custom-house were collected from the Deputy Collector, including the last one, which, although dated the 19th of November, was not signed, it seems, until the 26th of that month, and that the letter of William Lippincott, one of the firm, numbered 68, was received in consequence of a conversation held with him, on the 18th of January, at the stores in which the teas claimed by him were deposited, and which I examined in the company of Mr. Andrew Jackson. My conversation with several intelligent merchants has not elucidated the subject. There may have been many assignments of this kind which were not exposed to light, from the objects to which they related having never been placed in the predicament of these teas, the duties on them having been duly paid or secured.

Document No. 69 contains a rough statement of the auction advertisements of the teas of Mr. Thomson, as inserted in the National Gazette, from February 28 to October 4, 1825.

The practice in these sales, as collected not only from the officers of the revenue, but from respectable merchants, is, to make them by sample chests, and in case of a sale, the right to the teas in store is transferred to the purchaser, who may immediately take them out of store by paying the duty, or bonding them; or may suffer them to remain there within the time prescribed by law, subject to his disposal on paying or securing the duty. How far these advertisements, giving the name of the ship in which the teas were imported, with their qualities, and sometimes the quantities, should have attracted the attention of the revenue officers, is a matter of opinion, not embraced by my instructions.

Having found from my personal intercourse that an impression prevailed that the Collector had taken insufficient sureties on the bonds of Mr. Thomson, to whom it was thought unusual favor had been extended; and it appearing undoubted that the sureties were worth very little, compared with the sums for which they were answerable, I considered it my duty to call upon the Collector for an explanation on this head; for the answer to which, I refer to his deposition, with the abstract of Mr. Thomson's bonds, as given in document No. 70.

Having been confidentially informed, from a source of undoubted respectability, that, subsequently to the failure of Mr. Thomson, Mr. Peter Mackie, one of his clerks, had been engaged at the custom-house, late at night, in signing, as attorney of Floyd S. Bailey, bonds previously given by Mr. Thomson, I also made inquiry on this head. The Collector admits the fact, and says that, from information from the Deputy Collector, it appears that some of Edward Thomson's bonds which, through oversight, were incomplete at the time they were given, had a surety, by his attorney, added on the evening of the 19th November.

The Collector, as explanatory of these transactions, has adduced nine powers of attorney, bearing date June 13, 1822, October 14, 1822, May 14, 1823, October 3, 1823, December 12, 1823, April 17, 1824, April 17, 1824, August 19, 1824, and August 23, 1824, of Floyd S. Bailey, of the city of New York, to Peter Mackie, to execute all the bonds for duties on teas imported by Edward Thomson in the recited vessels, including all bonds on teas entered for delivery from store previous to the date of the power of attorney, and all bonds on teas which might thereafter be entered out for delivery from store, the last six of which are irrevocable. The same document, No. 70, designates the bonds executed in this manner.

Some other papers accompany this report, which only require enumeration, viz:

A letter from Charles Mackie to Andrew Jackson, dated December 8, 1825, numbered 71; notes of Edward Thomson, of January 17, 1826, January 20, 1826, January 20, 1826, January 21, 1826, January 23, 1826, and January 23, 1826, Nos. 72, 73, 74, 75, 76, 77; and an anonymous letter respecting general certificates, received too late to make an inquiry on the subject, No. 78.

After putting in a train for accomplishment the special inquiry intrusted to me, I proceeded to an examination of the books and papers of the custom-house, with the mode of transacting business. As far as I could judge from an examination, which, without the consumption of a great length of time, and which would involve a close inspection of details, the books of the several officers appeared to be regularly and faithfully kept, the papers systematically arranged and carefully preserved, and the business promptly and satisfactorally transacted. This remark is of course qualified by the information heretofore communicated, of a departure, in some cases, from the provisions of law.

I am happy to add that, so far as my knowledge extends, but one opinion prevails in Philadelphia of the integrity of all the officers in the custom-house, as well as their dispositions, by all proper means, to accommodate the mercantile interest by a prompt and obliging discharge of their duty. The existence of this impression is evinced by the voluntary attestations of Messrs. Ralston, Pratt, Clapier, and Smith, who stand eminent in the commercial world. An indignant feeling at the recent scenes is universally expressed, accompanied, however, with an exoneration of all the officers of the customs from any criminal participation in them.

All which is respectfully submitted.

SAMUEL H. SMITH.

N. B.—The following papers, whose contents as not relevant to the main objects of the inquiry are not stated in the report, are among the documents:

Letter from R. Renshaw and P. Mackie, assignees of E. Thomson, January 25, 1826, stating his vessels now at sea, their cargoes, assignments, &c., &c.

Letter from John Cook, January 25, 1826, stating his transactions with E. Thomson.

Also a copy of a blank certificate.

Copy of a letter to J. Steele, Collector, January 18, 1826, desiring a particular examination to be made of the teas in store, &c.

Letter from Deputy Collector, giving names of E. Thomson's vessels, and inspectors engaged on them.

PAPERS TO BE ANNEXED TO DOCUMENT H. R. NO. 137.

No. 1.

COLLECTOR'S OFFICE, *Philadelphia, November* 22, 1825.

SIR: I have the painful task to perform of announcing to you the failure of Edward Thomson, which was made to me on Saturday, by which I fear the United States will sustain a very heavy loss; I am the more inclined to think so from information I received on Sabbath afternoon, which affords strong ground to suspect a premeditated fraud.

One of the officers obtained information from a young man in Mr. Thomson's employ that a large quantity of Mr. Thomson's teas, which had *not been permitted* on entry at the custom-house, had been transmitted, the greater part to New York and the residue to Boston, mentioning the several houses to whom the teas were sent.

Immediately on the receipt of this intelligence, which was near the hour the mail stage departs, I despatched therein two officers to New York to have those teas seized, if they could be found, and wrote to the Collector requesting his aid in the matter. I wrote to the Collector at Boston to make seizure of the teas sent to that place.

I would have written to you yesterday, but delayed with the expectation of being able to inform you of the exact amount of tea surreptitiously taken from store, by taking an inventory of teas actually remaining; but in this I have as yet been disappointed, as I have not been able to obtain the importer's keys, who alleges that they are in the hands of Messrs. Lippincott & Co., auctioneers, (to whom Mr. Thomson has assigned a quantity of teas,) and who refuses to give them up. From all these circumstances you will perceive strong indications of fraud.

Not knowing whether any of those teas have been sent elsewhere, or to whom, I have felt a difficulty about writing to any other Collectors on that subject. As soon as I may have it in my power to communicate to you more particularly it will be done, and request you will be pleased to give me any advice you may deem necessary in the premises.

I am, very respectfully, sir, your obedient servant,

JNO. STEELE.

RICHARD RUSH, Esq., *Secretary of the Treasury.*

No. 2.

COLLECTOR'S OFFICE, *November* 30, 1825.

SIR: I am informed by one of the officers just returned from New York, who had been sent in quest of Thomson's teas, surreptitiously taken from store, that several seizures had been made, but inconsiderable in amount, in comparison with the whole quantity which we have reason to believe was sent to that place.

There is good reason to believe that a considerable quantity of those teas are in the custody of auctioneers, who have peremptorily refused access, and have threatened prosecution if violent means are used for that purpose. The officer prudently omitted, until otherwise advised, to take any step that would involve my personal inconvenience, or occasion me any pecuniary disadvantage or damage, but adopted the milder course of placing a lock on the door of the store where the teas are deposited, and for the further security of which the Collector has kindly promised the assistance of a night watch. There is another store wherein, it is believed, a greater quantity is deposited than the abovementioned; but access to the teas has not been demanded, apprehending that a like reply would be made as that which I have stated; but like caution will be observed, as in the other case, to prevent the removal of the teas until instructions are forwarded of the course finally to be taken in the premises. Your advice and instructions in this matter you will be pleased to give me as soon as practicable.

Yesterday I received advice from the Collector of Boston that immediately on the receipt of my letter he seized teas of Thomson's importation to a large amount, the number of chests not yet ascertained, or the kinds and qualities, or particular vessel in which imported.

Having recently received information that a small quantity of those teas had been sent to Baltimore, I have advised the Collector accordingly. As soon as we can state with precision the amount of depredation committed it shall be forwarded to you.

It is highly probable that the certificates directed to be issued under the collection law of 1799, 41st section, may accompany part, if not the whole, of the teas unlawfully taken from store, as I find they have been issued by the importer.

I am, very respectfully, &c.,

JNO. STEELE.

RICHARD RUSH, Esq., *Secretary of the Treasury.*

No. 3.

PHILADELPHIA, *November* 30, 1825.

SIR: Before the receipt of your letter of the 24th instant, concerning the failure of Edward Thomson, as well as since, my attention has been constantly bestowed on that deplorable and disgraceful transaction. According to present information, fifteen thousand chests of teas have been fraudulently taken by him and his assistants from the custom-house custody without securing the duties, of which but about six thousand chests have as yet been traced (at New York;) and, from all I can learn, the public loss will be very great. I propose to visit New York for a short time, to see if I can be of any use in the further pursuit by ascertainments on the spot; and, at all events, you may rely on my best endeavors to apply the proper remedies to an affair which, I think, will introduce more litigation, loss, and discredit, than any one that has ever occurred here.

I am, very respectfully, your humble servant,

C. J. INGERSOLL.

Hon. RICHARD RUSH, *Secretary of the Treasury.*

No. 4.

COLLECTOR'S OFFICE, *Philadelphia, December* 1, 1825.

SIR: I have, agreeably to instructions contained in your letter of the 24th ultimo, applied to the District Attorney for advice in the measures to be pursued in prosecuting a seizure and recovery of E. Thomson's teas, unlawfully taken from store, as well as every other matter connected therewith in which the interest of the United States is involved, and will act agreeably to such advice as I have received, or may hereafter receive from him on the subject.

A suit has been instituted, yesterday, against me, by Messrs. Lippincott & Co., for refusing to deliver to them, from store, a quantity of E. Thomson's teas, and also a further quantity seized at New York, and some chests seized on board a vessel in this place which had been assigned to them some time ago by E. Thomson; and as I have reason to apprehend that other suits may be instituted against me in this business, I request you will either authorize me to call on Mr. Ingersoll to appear on behalf of the United States to defend such suit or suits, or give him such directions as you may deem proper in the premises.

I am, very respectfully, sir, your obedient servant,

JOHN STEELE.

RICHARD RUSH, Esq., *Secretary of the Treasury.*

No. 5.

TREASURY DEPARTMENT, *Comptroller's Office, December* 3, 1825.

SIR: The Secretary of the Treasury has referred to me your letters of the 22d and 30th ultimo, and of the 1st instant, together with one from Mr. Ingersoll, the District Attorney, respecting the conduct of

Edward Thomson, (who, it must be presumed, had accomplices in the business,) in removing, without a permit, from the stores in which they had been deposited, a large quantity of teas on which the duties had not been secured, and stating the course which had been pursued for the recovery of those teas.

The Secretary of the Treasury having authorized you to obtain the advice and assistance of the District Attorney in this business, I presume it may be considered to be perfectly within the range of that authority that he should defend you in the suits which have been or which may be instituted against you, in the exercise of your official duties, in recovering and holding the teas thus fraudulently taken out of your possession.

You state that, in one instance, an auctioneer, in whose store some of the teas were suspected to have been placed, peremptorily refused access, and it was apprehended that others, who also were suspected of having some of those teas in their possession, would adopt a similar course.

The 68th section of the collection law of March 2, 1799, appears to me to make ample provision when any obstacles occur in the examination of any place suspected to contain any goods *subject to duty*.

The enormity of the present case would seem to justify a rigid exercise of the authority contained in that section.

Adverting to the assignments to which you have alluded, I am under the impression their validity, according to the principles laid down by Judge Story, in the case of United States *vs.* Theodore Lyman, (see circulars from this Department, page 138,) cannot be sustained; at least as regards such of Thomson's teas as are still in your possession, and such as may have been transported coastwise, unaccompanied by the certificates required by law.

With respect to such of them as were accompanied by the requisite certificates, I have to observe that it will depend upon circumstances whether the United States have been divested of their legal lien on them; and therefore I deem it inexpedient, on this occasion, to give an opinion on that point; the more so, as it may be considered proper to refer the question to the Attorney General for his opinion thereon.

In your letter of the 30th ultimo you observe, that it was highly probable that the certificates directed to be issued, under the 41st section of the collection law referred to, may have accompanied a part, if not the whole, of the teas unlawfully taken from the store, as you found they had been issued to the importer.

From an examination of the law, I am of opinion it authorizes, and such I presume has been the general practice, to issue the certificates in question after the teas shall have been landed, inspected, marked, and weighed; but the present instance, I think, fully shows the impropriety of such a course when applied to cases where the teas, instead of the duties thereon being paid, or secured by bond, *with sureties*, and taken into the possession of the importer at the time of being landed, are deposited in store as collateral security for the payment of the duties; because, if, in the latter case, these certificates were not issued until the teas were regularly obtained from the public stores, when fraudulently or irregularly obtained, the want of the certificates to accompany them would increase the difficulties of introducing, without detection, such teas, so obtained, into other ports than that of importation.

If the particulars of the manner in which the teas were obtained and removed have come to your knowledge, be pleased to state them.

Respectfully,

JOSEPH ANDERSON, *Comptroller.*

JOHN STEELE, Esq.

No. 6.

To the Honorable Richard Rush, Secretary of the Treasury of the United States:

The memorial of Benjamin W. Richards, of the firm of Joshua and William Lippincott & Co., of Philadelphia, for and in behalf of the said firm:

Your memorialist respectfully shows that, on the 5th day of May, 1825, Edward Thomson, then a merchant of high standing in the city of Philadelphia, by a regular article of assignment and conveyance, legally transferred to the said firm of J. & W. Lippincott & Co. certain teas and cassia, which had been previously imported into the United States by the said Edward Thomson, and then remaining in store under the provision of the law, the duties thereon not having been paid. About the same time, and as part of the same transaction, the said Thomson endorsed the bills of lading of said articles, according to the usual mode of passing merchandise.

And your memorialist further shows that, on the 12th day of July, and afterwards on the 20th September, the said Edward Thomson did execute and deliver to the said J. & W. Lippincott & Co. other assignments and conveyances of certain other teas and cassia, the bills of lading whereof were also endorsed by him as aforesaid. Your memorialist respectfully submits to your inspection the foregoing instruments of assignment and transfer, and the said bills of lading so as aforesaid endorsed.

And your memorialist further shows that these assignments and transfers were regularly and *bona fide* made and received by the parties, respectively, in the regular course of business for the purpose of securing to the said J. & W. Lippincott & Co., commission merchants and auctioneers, moneys advanced to the said Edward Thomson, and for no other purpose whatsoever.

That the keys of the stores in which the teas and cassia were deposited, agreeably to the provisions of the collection law, were transferred by the said Thomson to the said firm, and held by them from that period.

Your memorialist further shows that, by the laws and customs of merchants, such transfer and delivery operated to vest the title and possession of the said teas and cassia fully in the said J. & W. Lippincott & Co., and as completely divested the right, title, and possession of the said Thomson. That, unless impeached as fraudulent and collusive, which has never been suspected by them, or to the knowledge and belief of your memorialist by any one, the title of the said J. & W. Lippincott & Co. was as perfect and complete as it could be made. And your memorialist shows that the said firm became entitled to the sole possession and property in the said articles on the payment or securing of the duties accruing on the same to the Government of the United States. In this persuasion and belief they did apply to the custom-house in Philadelphia for a permit for the same, having tendered and delivered a good and sufficient bond to secure the payment of said duties, which was deemed sufficient, and accepted in the said custom-house by the proper authorities.

Owing to the accidental absence of the naval officer, whose signature could not then be procured to the permit, the granting of it was postponed, but it was promised that it should be allowed. In the meantime, as your memorialist has understood and believes, the officers of the custom-house ascertained that the said Edward Thomson, or other persons, had surreptitiously removed from certain stores other teas and articles imported by him without paying or securing the duties on the same. Having made this discovery of a transaction in which no other person, as your memorialist believes, has been implicated than the said Edward Thomson and the officers of the customs themselves, and which could never have been effected without at least the most culpable negligence on the part of the latter, the permit which had been promised was refused. Your memorialist believes that this refusal was made upon the ground that, until the duties which said Thomson ought to have paid or secured upon other articles were thus paid or secured, no goods imported by him should be admitted to entry.

Your memorialist has not been able distinctly to understand the ground upon which the Collector has proceeded in denying the permit, but, so far as he has been able to ascertain them, there is no other than that which has been mentioned. Your memorialist is advised and believes that no proposition of law can be more clear and indisputable than that the Government of the United States cannot claim to hold goods or articles imported into the country as a security for the payment of other duties accruing on other goods imported by the same or any other merchant, without an express pledge of the same for that purpose. That every article when imported is liable to the specific duty imposed on it by law, and to no other duty whatever.

That it is illegal, and a most dangerous and unprecedented exercise of power, to withhold a permit for goods after the duties upon the same are paid or secured. That the possession by the United States is for the single purpose of securing the payment of the duties due for the identical goods themselves; and that the retaining that possession for any purpose, and particularly to enforce the payment of duties on other goods, is equally a violation of confidence and of law.

That the custom-house officers cannot lawfully sell or dispose of those articles, or sequester the same, or in any manner obtain from them the payment of any duties accruing on any other goods.

Your memorialist, considering these propositions to be beyond question, cannot hesitate to pronounce the conduct of the Collector at Philadelphia illegal and oppressive, and he will not permit himself to doubt but that the Department, after ascertaining the facts, will disavow the proceeding. He respectfully submits that the consequences necessarily resulting from the exercise of such acts must be, in the highest degree, pernicious to the community as well as to individuals. That all confidence in the Government must be destroyed if custom-house officers are permitted to avail themselves of the possession and control of imported goods to effect any other purposes, or to enforce the payment of any other claims than those which that possession and control were designed to secure. If the officers of the customs have negligently or fraudulently permitted Mr. Thomson, or any other person, to convey out of their possession and to remove beyond their control goods upon which the duties payable by law have not been paid or secured, it is in the highest degree inequitable and unjust to visit upon others, who had no participation in this illegal or negligent conduct, and who, consequently, cannot be deemed in any manner responsible for it, all the injurious consequences resulting from it. Your memorialist submits to the Department that, if Edward Thomson were himself, at this time, the proprietor of these articles, the custom-house officers could not legally detain them one hour after the duties accruing on them were paid, upon any pretence whatever. If this be so, and it is a plain and undoubted principle of law, how devoid of even an appearance of foundation in law is this refusal to individuals who have fairly and honestly acquired the property months before Mr. Thomson's embarrassments were known?

Your memorialist claims the interposition of the Department upon another ground. The immense amount of property involved, valued at a moderate rate, and considerably more than one hundred thousand dollars beyond the duties accruing thereon, are unexpectedly withheld from his house. To withdraw instantaneously such an amount of available funds from any commercial house in our country threatens it with embarrassment, if not with inevitable ruin. The engagements made upon the credit of this property are becoming due; even the protraction of this unlawful act must lead to consequences as disastrous as they are irreparable. Any relief through the instrumentality of courts of justice must necessarily be tedious, precarious, and, your memorialist need scarcely say, perfectly inefficient. No judicial relief can repair commercial credit when once shaken, or compensate for ruin that has been consummated. At present your memorialist only claims from the Department a speedy investigation of the circumstances attending the case. The necessity for immediate relief induces the hope that the Department will conceive the matter of sufficient importance to send an agent to Philadelphia for the purpose of obtaining a knowledge of all the facts, and thoroughly to understand the grounds upon which the Collector acts, or to take such other steps as may be equally efficacious and equally speedy.

BENJAMIN W. RICHARDS.

WASHINGTON, *December* 7, 1825.

No. 7.

TREASURY DEPARTMENT, *Comptroller's Office, December* 10, 1825.

SIR: The Secretary of the Treasury has referred to me a petition addressed to him by Mr. Benjamin W. Richards, one of the firm of Joshua & William Lippincott & Co., of Philadelphia, for and in behalf of said firm, representing that, on the 5th of May, 12th of July, and 20th of September, 1825, Edward Thomson, then a merchant of high standing, by regular articles of assignment and conveyance, legally transferred to the said firm certain teas and cassia, which had been previously imported by the said Thomson, and were then remaining in store under the provisions of law, the duties thereon not having been paid; that the said Thomson endorsed the bills of lading of said articles, according to the usual mode of passing merchandise; that the said assignments were regularly and *bona fide* made and received by the parties, respectively, in the regular course of business, for the purpose of securing to the said firm, as commission merchants and auctioneers, moneys advanced to the said Thomson, and for no other purpose whatsoever; that the keys of the stores in which the said teas and cassia were deposited were, agreeably to the provisions of the collection law, transferred by the said Thomson to said firm, and held by them from that period; and that upon application to you by said firm to give bond with sureties for the pay-

ment of the duties on the teas and cassia thus assigned and transferred, and to obtain a permit for their delivery, which was at first promised to be granted, but on the discovery in the meantime of the fraudulent removal of a greater quantity of the teas imported by the said Thomson, and deposited in store, the permit applied for by said firm was refused.

The question which arises in this case is, whether the teas and cassia thus deposited in store, and subsequently assigned and transferred to said firm, are liable for the duties on any other goods imported by said Thomson, or are liable only for the duties on the teas and cassia claimed by said firm.

With a view to a correct decision on this question, I deem it proper to inquire whether, from all the circumstances which have come to your knowledge of the transactions alluded to, the sales and transfers were *bona fide*, and at what time the failure or bankruptcy of Mr. Thomson became a matter of notoriety. Also, whether you have any reason to believe that at the times of those sales or transfers, or any one of them, the said firm had any intimation of the approaching insolvency of said Thomson.

From the importance of the case your early attention to it is requested.

A copy of the petition of Joshua & William Lippincott & Co. is enclosed herewith.

Respectfully,

JOS. ANDERSON, *Comptroller.*

JOHN STEELE, Esq.

No. 8.

COLLECTOR'S OFFICE, *Philadelphia, December* 6, 1825.

SIR: I would have informed you of the amount of teas fraudulently taken from E. Thomson's store as soon as it was correctly ascertained, but delayed with the hope that I might be enabled to accompany it with some more satisfactory information of the quantity of those teas seized in behalf of the United States; as, also, those mentioned in my letter to you of the 30th ultimo, of which (access to them being still persisted in) I can give you no further information. The larger quantity mentioned in my letter, supposed to be in the store of Hone & Co., I am informed is not in the store they occupy, though acknowledged by them to be in their custody. The officer is prosecuting every means in his power to discover where they are deposited.

Enclosed is a statement of the quantity fraudulently removed from store, and also of the seizures made in New York, Boston, Baltimore, and in this place. The quantities, by information, stated to be in custody of auctioneers in New York, say in custody of Haggerty & Austin, to which access has been refused, 3,631 chests, and of Hone & Co., 2,245 chests—in all 5,876.

Since I commenced writing I have received information from New York that Mr. Ogden, the counsel for Haggerty & Austin, has advised them to dispose of or remove their teas wherever they may think proper. The District Attorney here advises forcible means to be employed to effect a seizure. A copy of Mr. Ingersoll's advice will be forwarded to the officer by this day's mail.

Having obtained from Thomson, and the persons in his employ, all the information we could obtain (and the only information we have had) respecting the places where, and the persons to whom those teas were sent, on Friday morning last I stated to the District Attorney that I thought it indispensably necessary that a criminal suit against Mr. Thomson should be forthwith instituted. He informed me, in reply, that at present he deemed the measure inexpedient; alleging, as reason for delay, that important information might yet be obtained which might be checked or destroyed by a prosecution against him. I am this moment informed that Mr. Thomson and his clerk left this city in a dearborn at an early hour on Sabbath morning, but whence, and for what purpose, has not been intimated.

Though I am satisfied that unwarrantable laxity of conduct or improper indulgence has been allowed in the Department having charge of Thomson's teas, I have forborne saying anything to you on that subject until I shall have ascertained, if possible, how, and by what means, so great a quantity had been taken away, and where the culpability properly lies.

As before requested, you will be pleased to give me generally, in relation to Mr. Thomson's transactions, such advice and instructions as you may deem necessary.

I am your obedient, humble servant,

JNO. STEELE.

[This letter came from the Secretary of the Treasury; the clerk who copied it says there was not any direction on the letter.]

[Enclosure in No. 8.]

	QUANTITIES AND KINDS OF TEAS.													
	Gunpowder.		Imperial.		Young Hyson.					Hyson.	Hyson Skin.		Tonkay.	Souchong.
	10 catty boxes.	5 catty boxes.	Half qr. chests.	10 catty boxes.	Quarter chests.	Half qr. chests.	10 catty boxes.	5 catty boxes.	Lacquer boxes.	Quarter chests.	Quarter chests.	Half qr. chests.	Quarter chests.	Quarter chests.
February 28, 1825, ship William Savary, quantity unpermitted	.....	.....	.....	.....	1,221	215	660	.....	.....	.....	1,270	.....	.....	.....
Actually in store	.....	.....	.....	.....	85	1	.....	.....	.....	.....	1	.....	.....	.....
Deficiency	.....	.....	.....	.....	1,136	214	660	.....	.....	.....	1,269	.....	.....	.....
April 5, 1825, ship Addison, quantity unpermitted	.....	.....	.....	.....	862	260	40	400	.....	365	1,489	200	423	362
Actually in store	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3	.....
Deficiency	.....	.....	.....	.....	862	260	40	400	.....	365	1,489	200	420	362
April 13, 1825, ship Woodrop Sims, quantity unpermitted	.....	.....	.....	.....	1,219	160	.....	.....	.....	.....	2,183	.....	.....	350
Actually in store	.....	.....	.....	.....	272	65	.....	.....	.....	.....	2	.....	.....	.....
Deficiency	.....	.....	.....	.....	947	95	.....	.....	.....	.....	2,181	.....	.....	350
July 1, 1825, ship Benjamin Rush, quantity unpermitted	200	.....	.....	100	684	.....	.....	.....	.....	10	2,915	.....	889	.....
Actually in store	.....	.....	.....	.....	256	.....	.....	.....	.....	9	1,668	.....	889	.....
Deficiency	200	.....	.....	100	428	.....	.....	.....	.....	1	1,247	.....	.....	.....
July 2, 1825, ship Thomas Scattergood, quantity unpermitted	500	100	40	300	721	233	.....	.....	2	545	411	.....	1,446	.....
Actually in store	.....	.....	.....	.....	408	.....	.....	.....	.....	.....	12	.....	.....	.....
Deficiency	500	100	40	300	313	233	.....	.....	2	545	399	.....	1,446	.....
RECAPITULATION OF DEFICIENCIES.														
Per William Savary	.....	.....	.....	.....	1,136	214	660	.....	.....	.....	1,269	.....	.....	.....
Addison	.....	.....	.....	.....	862	260	40	400	.....	365	1,489	200	420	362
Woodrop Sims	.....	.....	.....	.....	947	95	.....	.....	.....	.....	2,181	.....	.....	350
Benjamin Rush	200	.....	.....	100	428	.....	.....	.....	.....	1	1,247	.....	.....	.....
Thomas Scattergood	500	100	40	300	313	233	.....	.....	2	545	399	.....	1,446	.....
	700	100	40	400	3,686	802	700	400	2	911	6,585	200	1,866	712

List of teas seized at Baltimore, (boxes) ..... 36 ..... 132 ..... 1 10
Do ..... Boston ..... 652 ..... 84 217
Do ..... New York, (by agent from Philad'a) 25 ..... 177 ..... 2 ..... { 126 / 56 } 1,000
In store (55 Front street) of Haggerty, Austin & Co., (locks placed on this store by inspector) 3,408 223
In store of J. and P. Hone & Co., supposed also in No. 55 Front street, but not ascertained 800 1,445

It appears from letters in our possession that Haggerty, Austin & Co. have advanced a considerable amount on the teas in their possession to Edward Thomson; and from J. and P. Hone & Co. a large advance was obtained by said Edward Thomson. The letter from Hone & Co. acknowledges the quantity above stated to be in their possession. The quantity in possession of Haggerty, Austin & Co. is in the handwriting of one of their clerks.

No. 9.

COLLECTOR'S OFFICE, *Philadelphia, December* 12, 1825.

SIR: On the 6th, previously to the receipt of your letter of the 3d instant, I wrote to the Secretary of the Treasury enclosing a statement of amount of teas fraudulently taken from Thomson's stores, the seizures made at New York, Boston, and Baltimore, and every other information I could then communicate on the subject, which, I presume, has also been referred to your Department.

In yours you request me to state, if they have come to my knowledge, "the particulars of the manner in which the teas were obtained or removed." The information received, and the means taken to acquire it, I will state, not foreseeing the probability of obtaining any further light on the subject.

On the 5th instant I wrote to the surveyor, proposing several queries relative to the duties of the Department under his superintendence and direction, to which I requested distinct and explicit answers; two of which, touching the point on which you require particular information, and his answers thereto, are as follows:

1st. What has been the usual course pursued by the officers of the customs in storing spirits, wines, and teas; as, also, in delivering of the same from store?

2d. Do you know of any course pursued in the premises other than that prescribed by law, or any indulgence granted which the law does not authorize; and, if such has been the case, say by whom?

Answers.—1st. The usual course pursued has been, that when the vessel is discharging, the spirits, wines, and teas, have been taken from the wharf to the stores of the merchants; and, when all have been delivered from the vessel, some days have been allowed, by the inspectors, to the merchants to assort the different chops of teas and stow properly the spirits and wines. In delivering the same from store, the inspectors have unlocked their stores and superintended the delivery; but, in some cases, when very busily employed, the inspectors have intrusted the keys to the merchants, it being deemed necessary for the furtherance of business, which otherwise would have caused ruinous and unnecessary delays to the merchants. This has always been the practice and custom allowed by the different surveyors; and, in storing, it would be impossible to do otherwise, unless the inspectors were to follow the loads of every dray, when, in many instances, twenty or more stores have been taken to receive the goods in various parts of the city.

2d. The course pursued in the premises, in allowing the merchants possession of the keys, was not according to law; but, as described in *answer first*, indulgence was specially granted, in one instance by me, to Messrs. Smiths, for removing the locks for the purpose of sooner making sales, and arranging them for the inspection of the purchasers, and was without any loss to the Government. This was two years or more past.

The information I received from the officer who had charge of Thomson's store, as also from others of the inspectors, corresponds with that stated by the surveyor; but, believing that so great a quantity could not have been removed, when teas were taken from store under permit, which the improper indulgence mentioned might be supposed to afford, I advised the obtaining, if possible, from the young man in Thomson's employ, who gave us the first intimation of fraud, such information as I presumed he could give of the means employed to accomplish the nefarious purpose.

This young man has recently communicated to the officer employed to obtain the information that, from what he now understands, Thomson had on previous occasions taken teas from store before they were bonded, but not to such extent as in the present instance. That, whilst the vessel was discharging, quantities of teas, which were not put into store, were sent away from the pavement of the store doors, where they were laid down by the porters as they brought them from the wharf. That Thomson had availed himself of occasions when the officer who had charge of the store would be most busily engaged on the wharf, to bond and take permits for delivery, that he might have the better chance of being allowed possession of the keys; and that advantage was also taken of one custom-house key opening the locks of those of several stores, which, when obtained for a particular description of teas bonded, was frequently used for opening other stores containing teas not bonded, of which parcels were sent away without the knowledge of the officer.

I have now communicated to you the manner in which the teas in question have been obtained and removed, as far as anything relating thereto has come to my knowledge.

I am, very respectfully, sir, your obedient servant,

J. STEELE.

JOSEPH ANDERSON, Esq., *Comptroller of the Treasury.*

No. 10.

COLLECTOR'S OFFICE, *Philadelphia, December* 13, 1825.

SIR: In answering yours of the 10th instant, accompanied by a copy of Mr. Richards' petition to the Secretary of the Treasury, I beg leave to submit the following statement of facts:

On the morning of the 19th ultimo, (Saturday,) Edward Thomson's failure was first known at the custom-house. In the course of that morning, Mr. William Lippincott presented three several entries of teas per ships William Savary, Benjamin Rush, and Thomas Scattergood, requesting permission to enter into bond, with surety, for the duties thereon, and to obtain permits for the delivery of those teas from store. The entries presented by him contained a specific quantity of teas by those several vessels; and an endorsement was on the back of each entry, purporting to be an assignment of the teas, as therein specified, from Edward Thomson (the original importer of the cargoes of those vessels) to J. & W. Lippincott & Co., dated 19th November, 1825. Acceptance of those entries was refused, on the ground that Thomson's failure being on that day notorious, no assignments from him could be admitted—at any rate, some time ought to be allowed us for reflection. Mr. William Lippincott then exhibited, and *for the first time to our knowledge*, papers to show that an assignment of a larger portion of teas, I believe by the ship Benjamin Rush, had been made to them on the 12th July last. Permission to enter and bond those teas was still refused. Two bonds for duties given by Thomson were due at bank and returned, at 3 o'clock of that day, as unpaid. On Lippincott's & Co. proposing to give a check for the amount of Thomson's bonds, then unpaid, the entries were admitted; as, also, one additional entry per Benjamin Rush; and, as Messrs. Lippincott & Co. were very pressing to give the bonds and obtain permits, they were suffered to sign bonds, (which bonds I had afterwards directed to be cancelled.) This was done about 5 o'clock in the evening of Saturday, and, being long after office hours, the signature of the naval officer could not be obtained had permits been prepared; the permits were promised them for Monday following. It must have been observed that no suspicion of improper conduct on the part of Thomson was entertained, or suspected to exist in any degree at this time. Lippincott & Co. can, no doubt, explain the reasons which induced the very pressing demands for permits on Saturday; it was stated to Mr. William Lippincott that no bonds of Thomson's would fall due until the 25th following. On comparing the entries presented by them, and that at a late hour on the same evening, with the balances of teas which ought to have been in store, and taking Thomson's written admission, produced after the bonds had been signed, which stated that those entries were intended to embrace the balance of teas belonging to him which remained unbonded by those ships—taking all these circumstances into consideration, there were indications which induced a belief that all was not right. With the information received next day, (Sunday,) and the measures taken thereon, you are acquainted, as mentioned by me in my letter of 22d ultimo to the Secretary of the Treasury. On Monday the permit was refused; and, had it even been granted on Saturday, the delivery from store would have been refused, until fraud, as intimated the day

preceding, could be investigated; another ground of refusal was, that I believed that when teas were deposited in store as a pledge or security to the government for the duties accruing thereon, and though part might be destroyed and unlawfully taken away, the remainder was justly answerable for the whole, in like manner I considered the teas in store responsible for the duties on the whole that had not been permitted, though part had been unlawfully removed.

The assignments made by Thomson to Lippincott & Co. were not known at the custom-house until on the morning of the 19th ultimo, as before stated. Had they made us acquainted with the assignments at the time they were made to them, and that they held the keys of Thomson's stores, this latter circumstance, in particular, would have excited suspicions of Thomson's affairs which we did not entertain, and would necessarily have led to investigations which might have prevented, in a considerable degree, the loss to which the United states is now exposed.

As respects the *cassia*, I did not know that any of that article remained in store until I saw it so stated in the petition. They must know that a demand for cassia, or any other article than teas, was never made; and, consequently, no refusal to deliver could ever have been given. They may, however, take it for granted that, in the present state of things, all Thomson's property in our possession will be retained for the present. So totally unacquainted were we at the custom-house of the assignments referred to being in existence, that Thomson, a few days before his failure, contended at the office that "he owed the United States *nothing*, so long as property of *his* remained in charge of the custom-house officers greater in value than the amount of his liabilities to the United States." These assertions were not contradicted, as we believed he had stated what was matter of fact. Had it been known that Lippincott & Co. had conveyances of this property, and that they held the keys of his stores from the conveyance, as since stated by themselves, such expressions from Thomson would never have been made in a public office. I rather suppose he was aware that this circumstance was confined to a particular circle. We knew not that the Lippincotts had the keys until on Monday morning, 21st ultimo, when a demand was made from Thomson of those keys, for the purpose of examining the state of those stores; nor were we allowed access to the stores, with the view of ascertaining the amount of teas therein, for near a week after the first information of fraud, Lippincott & Co. refusing to deliver up the keys of Thomson which they had in their possession. From the latter circumstance, the exclusive possession in the custom-house officers of all goods stored for drawback, or long credit, must be very obvious.

The teas mentioned in the petition are those on account of which suit was brought against me by Lippincott & Co., as stated in my letter to the Secretary of the Treasury, which you now have in your possession. The district attorney was consulted, and he was of opinion that Lippincott & Co. could not be allowed to enter and bond the teas in question.

I am, very respectfully, sir, your obedient servant,

JNO. STEELE.

JOSEPH ANDERSON, Esq., *Comptroller of the Treasury.*

P. S. As the claim of Lippincott & Co. on Thomson's teas, the assignment of which was kept by them in mysterious silence until after his failure, I have thought it proper to lay before you extracts of two letters from them to me in relation to the subject.

From theirs of the 21st of November: "We have reason to believe, from what we have heard, that there are one hundred chests of teas now on board the schooner Enterprise, at Chestnut street wharf, which have been shipped by E. Thomson to Messrs. Smith & Nicholl, and Francis H. Nicholl, of New York."

Of the one hundred chests mentioned by them, only fifty were found and seized by the Surveyor and put into custom-house store. These appear to be a part of four hundred chests which were designed to be sent, but could not all be taken, on board the brig Waterloo, which cleared from New York on the 19th ultimo, and which, after a tedious passage, arrived, and three hundred and fifty chests seized and put into public store, as per advice from our officer at New York, on the 7th instant.

On the 26th ultimo, 650 or 669 chests were seized in the stores of Smith & Nicholl, by whom shipped we were not informed. In reference to those 650 or 669 chests, as also the 50 chests above mentioned, (the 350 chests on board the Waterloo being seized a considerable time after,) the Lippincotts addressed a note to me, dated 23d ultimo, of which the following are extracts:

"We hereby offer to enter and bond the tea comprehended in the bill of lading transferred to us, and were yesterday found by the custom-house officers." "Those seized at New York by your officers, being under similar circumstances, we likewise claim the same right, and that we may be allowed to enter and bond them also."

I cannot easily comprehend how Thomson had the opportunity of shipping teas claimed by them on his assignment, they having in their custody Thomson's keys from the period of the first assignment. The 650 or 669 chests of skin teas per B. Rush, as stated above, the 350 chests of the same per Waterloo, and 50 chests per Enterprise, same kind, in all 1,050 or 1,069 chests, appear to have been fraudulently shipped by Thomson, and consigned to Smith & Nicholl, as since informed, and which are now claimed by Lippincott & Co., who have the certificates, and, as they say, were in possession of said certificates at the time they were thus fraudulently taken from store by Thomson.

On the epithets applied in their petition to myself and other officers of the customs I forbear comment.

J. S.

No. 11.

COLLECTOR'S OFFICE, *Philadelphia, December* 17, 1825.

SIR: On the 6th instant, I mentioned in my letter to the Secretary of the Treasury, and which letter I supposed might have been handed to you, the opinion of the District Attorney, as to using forcible means in obtaining possession of teas in custody of Haggerty, Austin & Co., and which are withheld from the officer sent from this place to take them in charge. I also communicated that opinion to the officer, who, (Haggerty, Austin & Co. having threatened a criminal prosecution, in case forcible means were used,) feeling unwilling, on account of personal responsibilities to which he might be liable, has hitherto declined acting under these instructions.

Be pleased to advise whether forcible means shall be used, as recommended by the District Attorney; and also whether it would not be advisable for the District Attorney to attend the prosecution of those suits at New York.

Your instructions on these points are requested with early convenience.

I am, respectfully, your obedient servant,

JNO. STEELE.

JOSEPH ANDERSON, Esq., *Comptroller of the Treasury.*

No. 12.

COLLECTOR'S OFFICE, *Philadelphia, December* 23, 1826.

SIR: On receiving intelligence, on Monday evening, that E. Thomson was seen the day before near Wilmington, I immediately communicated the information to the District Attorney. The marshal, accompanied by one of the clerks from my office, set out about 10 o'clock at night in pursuit, and succeeded in arresting him at Newcastle about 5 o'clock on Tuesday evening, and on the next day he was brought to Philadelphia.

Thomson no doubt intended to make his escape from the United States, as I have since learned that he had with him a considerable sum in foreign gold, and there were two or three vessels yet in the river which had cleared for Europe a short time before.

I would have advised you sooner of his arrest, but, finding that the marshal, on his arrival, instead of placing him in prison, as affording the best security against escape, had indulged him by remaining out under the charge of an officer, and I delayed the information until I could say he was secure in a place from whence escape would be rendered less probable.

I am this moment informed that Thomson, on account of ill health, is still in custody of the marshal.

I am, respectfully, sir, your obedient servant,

JOHN STEELE.

JOSEPH ANDERSON, Esq., *Comptroller of the Treasury.*

P. S. I had omitted to state, in my answer to yours of the 10th instant, that Wm. Lippincott presented an entry, per ship Woodrop Sims, for 272 chests and 65 half chests young hyson teas, with Thomson's endorsement on the back thereof, empowering and authorizing Jos. & Wm. Lippincott & Co to enter the same. This was dated the 19th of November last, but acknowledged by Mr. Lippincott to have been signed on the 26th, the day when presented, and immediately after the examination of the teas in Thomson's stores, of which stores Lippincott & Co. had the keys.

Thomson's assignment to P. Mackie and R. Renshaw was executed on the 19th of November last.

J. S.

CUSTOM-HOUSE, *Boston, December* 13, 1825.

SIR: In consequence of the information and request communicated by the Collector of Philadelphia, in a letter of the 21st ultimo, a copy of which is enclosed, (No. 1,) I took possession of 953 boxes of teas, in the stores of Messrs. Stanton, Fiske & Nichols, and informed him of the fact in a letter, a copy of which is enclosed, (No. 2.) Subsequently the correspondence marked Nos. 3, 4, 5, 6, 7, passed. On the receipt of the last letter from the Collector of Philadelphia, I submitted it in a letter (No. 8) to G. Blake, esq., United States Attorney, with its enclosures from the Comptroller, and he returned the answer No. 9.

I had determined, on the receipt of the schedule of the teas on which the duties *had not been secured,* to request the United States Attorney to libel them; but the Collector of Philadelphia not being able to furnish it, I am now in doubt what course to pursue.

I have held the teas in custody, and shall continue to until otherwise directed. I have never doubted but that such on which the duties *had not been paid* were liable for the duties; and, from the claimants, I understand that a large portion of them are thus situated.

With the highest respect, your most obedient servant,

H. A. S. DEARBORN, *Collector of Customs.*

JOSEPH ANDERSON, Esq.

COLLECTOR'S OFFICE, *Boston, December* 14, 1825.

SIR: Your communication of the 7th instant was received this morning when I had just finished the preceding communication.

I have made inquiries of the firm, in conformity to your request, and enclosed are their answers, (No. 10,) the truth of which I do not doubt. There are no other facts, other than what are contained in the correspondence accompanying this, which occur to me, that will tend to elucidate the subject.

I am, with the highest respect, your most obedient servant,

H. A. S. DEARBORN, *Collector.*

JOS. ANDERSON, Esq.

No. 1.

COLLECTOR'S OFFICE, *Philadelphia, November* 21, 1826.

DEAR SIR: I have cause to believe that a large quantity of teas, imported in the ships Thomas Scattergood, William Savary, and Benjamin Rush, the Woodrop Sims, and Addison, within the current year,

by Edward Thomson of this city, have been surreptitiously taken from store, (the duties thereon not having been paid or secured, or permit obtained for their delivery.) And having cause to believe that 1,200 or 1,500 boxes of those teas have been sent to Messrs. Stanton, Fiske & Nichols, of Boston, in whose possession they probably are, I request you will, as soon as practicable, have said teas seized for adjudication, and transmit to me an account of the kinds and qualities that may be found, particularly designating the vessel or vessels in which they were imported.

As the matter was only communicated to me yesterday afternoon, I regret that I cannot, until investigation is had of those actually in store, (which is in progress,) inform you of the amount or description of the teas unlawfully removed, but will forward to you information in the premises as soon as possible. A list of the teas which *should* be in the stores is enclosed, but no examination has as yet been made. The quantity taken without permit must be considerable, by the account of the party himself.

I am, respectfully, sir, your obedient servant,

JNO. STEELE.

HENRY A. S. DEARBORN, Esq.

The schedule referred to contains 19,614 chests and packages.

No. 2.

CUSTOM-HOUSE, *Boston, November* 25, 1825.

DEAR SIR: Your letter of the 21st instant was received this morning, and I have taken possession of about one thousand chests of teas, in Messrs. Stanton, Fiske & Nichol's store, but the exact number, kinds, and the names of the vessels in which they were imported cannot be sent you until a schedule is made of them, which will be done by to-morrow. I have taken about 40 chests just arrived from Philadelphia. I understand that other teas, of the same importations, have been sent here, sold, and consumed, during the summer. I am on the look out, and all that can now be found in the city will be seized.

Very respectfully, your most obedient servant,

H. A. S. DEARBORN.

J. STEELE, Esq.

No. 3.

CUSTOM-HOUSE, *Boston, November* 26, 1825.

SIR: I find it will be impossible to have a schedule made out of the teas to send off to-day.

I wish you would send me a list of such of the teas on which the duties have been secured, and of those that were taken from the public store, on which the duties were not secured, that I may *retain* all of the latter, and *restore* the others to the claimants.

The 40 boxes named in my letter yesterday came in the schooner Superb, Reed, master. They were imported in the Benjamin Rush, on the 1st of July, by Edward Thomson, came here to J. Baker & Son, entitled to debenture, with the usual certificate from your office.

I wish to know, as soon as possible, whether these have been bonded and may be delivered to the claimant.

Very respectfully, your most obedient servant,

H. A. S. DEARBORN.

J. STEELE, Esq.

A schedule of the teas was sent to the Collector, containing 953 chests.

No. 4.

Extract of a letter from the custom-house at Philadelphia, dated November 26, 1825.

"On the 21st instant General Steele addressed a letter to the Collector of the port of Boston, and is very desirous to hear from him on the subject of his communication. A letter received from the Secretary of the Treasury, at this moment, approves of the measures taken in regard to the subject, and recommends consulting the District Attorney of the United States as to further proceedings. General Steele calculates on the prompt aid of your Collector.

"I am, very respectfully, your obedient servant,

"_____ _____, *Deputy Collector.*"

Here follows an account of teas sent to Boston as acknowledged by the party:

Imported per Benjamin Rush, July 1, 1825:
200 chests hyson skin tea, sent to Stanton, Fiske & Nichols.

Imported per Thomas Scattergood, July 2, 1825:
300 chests hyson skin tea,
620 chests hyson tea, } sent to Stanton, Fiske & Nichols.

Imported per Woodrop Sims, April 13, 1825:
965 chests young hyson tea,
358 half chests young hyson tea,
510 chests souchong tea, } sent to Stanton, Fiske & Nichols, or Cutler & Hammond.

Imported per Addison, April 5, 1825:
283 chests young hyson tea,
100 half chests young hyson tea, } sent to Stanton, Fiske & Nichols, or Cutler & Hammond.
572 chests souchong tea,
Imported per William Savary, February 28, 1825:
400 chests young hyson tea, sent to Stanton, Fiske & Nichols.

No. 5.

COLLECTOR'S OFFICE, *Port of Philadelphia, December* 1, 1825.

SIR: Your favor of the 26th ultimo is received. The forty boxes (5 catty) of imperial teas, mentioned in your letter, were regularly bonded. The United States can have no claim on them. The following list will put you in possession of all the teas shipped by Edward Thomson, of his importations to Boston, exhibiting the quantity and kind, and the parcels not entered according to law. This statement, in substance now given, has been furnished by himself.

I am, very respectfully, your obedient servant,

——— ———, *Deputy Collector.*

HENRY A. S. DEARBORN, Esq.

Per ship William Savary.

Shipped by E. T..... 400 chests young hyson.
Not entered..... 400 do do.
Sent to Stanton, Fiske & Nichols, Boston; duties thereon *not secured.*

Per ship Addison.

	YOUNG HYSON. Chests.	Half chests.	SOUCHONG. Chests.
Shipped by E. T.	233	100	572
Entered.....	...	...	210
Balance not entered.....	233	100	362

Consigned to Stanton, Fiske & Nichols, Cutler & Hammond, Boston.

Per ship Woodrop Sims.

	YOUNG HYSON. Chests.	Half chests.	SOUCHONG. Chests.
Shipped by E. T.....	965	358	510
Entered	340	160	160
Balance not entered.....	625	198	350

Consigned as above.

Per Benjamin Rush.

	HYSON. Chests.	HYSON SKIN. Chests.
Shipped by E. T.....	620	300
Entered.....	130	200
Balance not entered.....	490	100

Consigned as above.

No. 6.

CUSTOM-HOUSE, *Boston, December* 5, 1825.

DEAR SIR: I have received your letter of the 1st instant, but I cannot proceed to libel the teas until I receive the schedule of the marks and numbers of the identical boxes on which the duties have not been paid, which I have daily expected, and most anxiously await, and trust you will be so good as to send as soon as possible.

I presume you have referred the case to the Secretary of the Treasury, and have his sanction to proceed against the teas on which duties have not been secured, but which were taken previous thereto, and without a permit, from the public store. Please to inform me what the Secretary has directed to be done for my government.

Very respectfully, your obedient servant,

H. A. S. DEARBORN.

JOHN STEELE, Esq., *Collector, Philadelphia.*

No. 7.

COLLECTOR'S OFFICE, *Philadelphia, December* 9, 1825.

DEAR SIR: In reply to yours of the 5th instant, wherein you request a schedule of the marks and numbers of the identical boxes on which the duties have not been paid, or secured to be paid, I have to mention that the certificates having been delivered by the Surveyor to the importer as soon as they were completed, which has been his usual practice, it is now impossible, from any documents in our possession, to designate those fraudulently taken from store from such as have been delivered on permit, as in such delivery nothing is noted but the marks, kinds, and quantities mentioned in the permit.

I early, and occasionally since, communicated to the Secretary of the Treasury everything which came to my knowledge of this fraudulent business; and except his answer to my first letter, approving of the measures I had taken for the recovery of those teas, and to have the advice and assistance of the District Attorney, I have had no instructions from him.

By a letter from the Comptroller of the Treasury, received yesterday, it appears that all my letters to the Secretary have been handed over to the Comptroller, a copy of whose letter is herewith transmitted, which will exhibit to you all that I have yet received from the Treasury Department on the subject.

As the Government will doubtless prosecute such unparalleled fraud to the utmost extremity, and the question arising out of the certificates which have been issued to the importer, and considered by many as a bar to the claim of the United States, may be taken up to the highest judicial tribunal, it would be of importance in the present stage of the business if you could obtain from Stanton, Fiske & Nichols, which they will probably not refuse, information of the time when the teas you have seized came into their possession; which would afford considerable light as to those taken unlawfully from store; as Thomson has given a statement of the time of shipments to New York and Boston, and also the kinds and quantities transmitted, which had been taken without permit, and though this is the only information we could obtain of the destination of those teas, yet it cannot be relied on altogether, as the quantity given in that statement of teas fraudulently removed falls materially short of the actual deficit ascertained on taking an inventory of those yet in store. The teas seized by you do not quite amount to one-third of what have been forwarded to Stanton, Fiske & Nichols. The want of certificate No. 1 would warrant a belief that the duties thereon were not paid or secured.

Any instructions or information which I may receive shall be forwarded to you without delay.

I am, very respectfully, your obedient servant,

JOHN STEELE.

HENRY S. DEARBORN, Esq.

No. 8.

CUSTOM-HOUSE, *Boston, December* 13, 1825.

DEAR SIR: I enclose you a letter this morning received from the Collector of Philadelphia, and a copy of one from the Comptroller, in relation to the teas about which we had a conversation yesterday. Will you be so good as to give me your opinion as to the course it is most proper to pursue. Is it best to libel the teas immediately, or wait for further information or instructions from Philadelphia or from the Treasury, or write directly to the Secretary for directions what to do?

I wish you, if possible, to give me an answer this forenoon.

Very respectfully, your most obedient servant,

H. A. S. DEARBORN.

Col. G. BLAKE, *U. S. Attorney.*

No. 9.

DECEMBER 13, 1825.

DEAR SIR: Having carefully examined the letter received by you this morning from the Collector of Philadelphia, as also that recently addressed to him by the Comptroller of the Treasury, I am of opinion, that it would not be *prudent* and *safe* for you, upon the authority merely of a request from the Collector, to proceed to an immediate and actual seizure of the teas; especially as I am not apprised of there being any legal ground upon which, even under all the circumstances stated by Mr. Steele, they can be claimed by the United States as a forfeiture.

It appears, at any rate, from the letter of the Comptroller, that as to the principal, and, in my view, the turning point of the case, he has considered it as a matter of so much doubt and delicacy as to have declined the expression of any opinion respecting it, and that this point is probably now under the consideration of the Attorney General. If, then, the case be of such novelty and perplexity that the *principal officer* of the Treasury Department has deemed it "*inexpedient*" to pronounce even an opinion upon it, much less to direct the course of procedure to be adopted, which it would be his duty to do in ordinary cases, surely I should imagine it cannot be your duty upon your own *responsibility* to make the seizure.

Were I, therefore, in your situation, I should certainly adopt no further measures in this case, without express directions thereto from the Treasury Department.

Most truly and faithfully your friend,

G. BLAKE.

Gen. DEARBORN.

No. 10.

The teas were unaccompanied by a general or particular certificates.

The advances were made on all the teas after they arrived here, or after having received the invoices and bills of lading.

We had no knowledge of the approaching insolvency of *Edward Thomson at any time*, and were much astonished when we heard of his failure, as we had supposed his business to have been very profitable for the last two years.

STANTON, FISKE & NICHOLS.

BOSTON, *December* 14, 1825.

No. 14.

CUSTOM-HOUSE, *Baltimore, Collector's Office, December* 5, 1825.

SIR: We have had a singular case here respecting certain teas, said to have been taken out of the public keeping at Philadelphia by Edward Thomson, without entry, &c. At the request of the Collector of that district, we seized a number of chests here, and advised him of the particulars, at the same time requesting such legal instructions as he possessed, and his assent to a proposal to sell them for the benefit of all parties, as likely to lose value every day, and especially in case of judicial decisions being sought for, as was to be expected. It is understood the purchasers or consignees of the teas would prefer this as far as we have spoken on the subject; but I wish your direction in the case, as no doubt having it presented to your view in all its aspects before now by the party officially concerned in Philadelphia. There is, however, another circumstance mingling in the business here. Some of the teas now seized came here under the proper certificate of the office there, cleared regularly coastwise, for benefit of drawback, and some have been exported and certified from hence as entitled to it. Is not the certificate of the office in these cases an assurance sufficient to the purchasers that they were lawfully offered at sale, and might be, without fear, bought and transferred, and therefore an effectual bar interposed to any future claims of the United States?

I beg your instructions, that we may proceed legally and successfully, as early as possible, and remain, in haste, sir,

Your obedient servant,

JAS. H. M'CULLOCH.

JOSEPH ANDERSON, Esq.

No. 15.

BALTIMORE, *December* 6, 1825.

SIR: In March, April, and May last, I purchased teas at auction in Philadelphia, imported by Edward Thomson, esq., in the ships Wm Savary, Addison, and Woodrop Sims, which I have sold to grocers in this city, (except three packages.)

With these teas I received the usual certificates, (which have been always received as evidence of their having been bonded for;) but in consequence of an order (or information) from the Collector of the port of Philadelphia, they have been seized, and where the holders refused to give receipts to hold them subject to the order of the Collector of the port of Baltimore, they have been removed to the public store.

I submit these facts to you, under the impression that it is only necessary for you to know them to give an order for the release of the teas.

I remain, sir, with great respect, your very obedient servant,

MARTIN GILLET.

JOSEPH ANDERSON, Esq., *Comptroller of the Treasury of the United States.*

P. S. I am aware, sir, that these seizures have not been made for the want of certificates, but upon suspicion that they have been improperly obtained. Whether this be the case or not, it is not my fault, and I ought not to be made answerable for the faults of others, over whom I could have no control. M. G.

CUSTOM-HOUSE, *Baltimore, December* 6, 1825.

The facts being as stated, it is only necessary to remark, on the above application, that the certificates spoken of are those only which are issued to accompany spirits, wines, and teas, which purport no more than their regular importation; but at present, the persons implicated in the business, by purchase, &c., all without knowledge, suppose these to be sufficient vouchers of the payment of duties, and, therefore, that the action of the custom-house is against the rules resulting from the law in the case.

It may not be amiss to state our practice in relation to these certificates. They are made out with all expedition as fast as they are gauged and marked. They are delivered to the importer at once, it neither suiting the convenience of one party or the other to retain them at the custom-house, where they would have to be called for whenever a chest, &c., is to be delivered. The teas remain for the duties.

JAS. H. M'CULLOCH.

No. 16.

TREASURY DEPARTMENT, *Comptroller's Office, December* 20, 1825.

SIR: I received your letter of the 5th instant, stating that, at the request of the Collector at Philadelphia, you had seized a number of chests of tea, which had been deposited in store at that place, but had been removed by Edward Thompson without having given bonds, with sureties, for the duties; and, of course, without having obtained a permit for the removal of the teas; that some of the chests were accompanied by the proper certificate of the officer there, were regularly cleared coastwise for benefit of drawback, and some had been exported from Baltimore, and certified as entitled to that benefit.

In reply, I have to observe that similar seizures were made in Philadelphia, New York, and Boston, but no definitive opinion has, as yet, been formed as to the disposition which should be made of the teas seized, this depending entirely upon the facts and circumstances in each case.

With a view of forming a correct opinion in relation to the case at Baltimore, I have to request that you will be pleased to state, so far as has come to your knowledge, whether the persons who had the teas in their possession were *bona fide* purchasers in a fair course of trade, or whether all, or any of them, were mere consignees and agents of Mr. Thomson to sell the teas on his account; whether all the chests were accompanied with the certificate required by the 41st section of the collection law of March 2, 1799, and if not, furnish a list of such, with the names of the persons in whose possession they were found; also, whether there is any reason to believe that the parties, or either of them, had any intimation of the approaching insolvency of Mr. Thomson.

Respectfully, JOS. ANDERSON, *Comptroller.*

JAMES H. MCCULLOCH, Esq.

No. 17.

CITY OF WASHINGTON, *December* 6, 1825.

SIR: Availing myself of your permission to communicate the circumstances and facts respecting a quantity of teas held by the house of J. & P. Hone & Co., of New York, in which I am a partner, I have the honor to state that on or about the 20th of August last a clerk of Edward Thomson, of Philadelphia, with authority to act for him, applied to us for an advance on 2,245 chests of Tonkay and Hyson skin tea, then in the city of New York. We agreed to advance 53 cents per pound, and estimated the weight to be 166,000 pounds, making the sum of $87,980, in our notes, at an average of 8 months. The teas, with the policies of insurance against fire risk, were regularly transferred to us, and are, with the certificates, now in our possession. It was agreed that the teas should be sold at such time and credit as would place funds in our hands to meet the payment of the said notes. Just about the time we contemplated selling them, Mr. Thomson failed, and it was reported that he had previously taken from the custody of the custom-house large quantities of teas, which were not entered; and to our great surprise we have since discovered that 1,795 of ours are part of those which have been thus fraudulently removed.

By the preceding statement, you will perceive that this was on our part a regular mercantile transaction, and that we had no reason to suspect the fraud, the teas having been publicly shipped in Philadelphia for New York, and there landed under inspection of the custom-house officers, and accompanied with the usual certificates. Under these circumstances, I cannot but trust and hope that the Treasury, after deliberating on this subject, will interfere and prevent any seizure of the property, and that we may, as innocent holders, be permitted to sell it without embarrassment.

I am, sir, with great respect, your most obedient servant,

JOHN HONE.

JOSEPH ANDERSON, Esq., *Comptroller of the Treasury.*

No. 18.

OFFICE OF THE ATTORNEY GENERAL OF THE UNITED STATES, *January* 3, 1826.

SIR: I have examined with attention the documents submitted on yesterday for my opinion in the case of Edward Thomson. The facts are not as yet developed. They are as yet so very imperfectly known that it would be premature to hazard a legal opinion on them. Enough, however, is disclosed to satisfy me that the liability of these teas to the claim of the Government for duties ought to be submitted to judicial scrutiny and decision; and this I think may be done promptly and without any material inconvenience to the claimants. The district judges having the power of holding special sessions whenever they please, and their courts being, I believe, in practice, almost continually open in the larger commercial cities, if the claimants are disposed to bring this subject to a judicial test, the teas might at once be libelled for the whole duties due to the United States, and on their paying the duties which they are understood to be willing to pay on the specific parcels, the teas might, according to the course of the court, be delivered back to them on stipulation and satisfactory surety to abide the final decree on the question of the liability of those teas to the whole amount of duties. They would then have the benefit of selling the teas at once, and the Government would be rendered secure by force of the stipulation in case the question should be decided in their favor. If the claimants will assent to this course, the teas may be seized and libelled, and the claim and answer filed, and the teas delivered to the claimants on stipulation on one and the same day.

If the claimants will not assent to this course, I advise a seizure under the 68th section of the collection law of 1799, and a libel for a forfeiture, with a separate libel setting forth all the facts of the case, and charging the teas for the whole amount of duties.

I would advise, also, that the teas remaining stored in Philadelphia should be libelled for the whole duties, that the Messrs Lippincott may have it in their power to submit their claim to judicial investigation, and that we may have the sanction of a court for any step that may be taken with regard to them.

If the refusal of the claimants to assent to a judicial examination and settlement should make a seizure necessary in the first instance, they will still have it in their power to take out the teas on stipulation, if they shall think proper to ask it.

If in any of these cases the attorneys for the United States shall not be satisfied with the state of evidence, and wish from the claimants a more full disclosure of facts, I apprehend that an information in the nature of a bill of discovery would lie, as suggested by Judge Story, in the case of the United States *vs.* Lyman, 1 Wheaton, 2.

I will suggest that the suit already instituted by the Messrs. Lippincott against the Collector of Philadelphia, as well as any others which may be brought against other officers for seizures under this opinion, ought to be removed into the courts of the United States, if originated in a State court, according to the provisions of the acts of Congress. If upon the communication of this opinion to the district attorneys any difficulty which has not occurred to me should arise, or any further explanation should be asked, I shall be glad to hear further from you.

I forbear the expression of an opinion on the specific questions, because the facts are confessedly incomplete, and because, as the whole subject must, I think, go before our courts, I can perceive no purpose which can be answered by the expression of an opinion on my part. It would not influence the decision of the court; and so far as might influence the movements of your Department, I presume that it is enough for me to say, as I have said, that, on the facts as presented to me, the whole case is, in my opinion, a very proper one for the decision of our courts, and that we should fail in our duty if we were not to bring it before them.

The documents are returned.

I have the honor to remain, sir, very respectfully, your obedient servant,

WM. WIRT.

No. 19.

TREASURY DEPARTMENT, *Comptroller's Office, January* 6, 1826.

SIR: I enclose herewith a copy of the opinion of the Attorney General of the United States, in relation to certain teas imported by Edward Thomson, and which have been taken possession of by the officers of the United States, or remain in the hands of other persons in the cities of Boston, New York, Philadelphia, and Baltimore, and are intended to be taken possession of and, in compliance with instructions from the Secretary of the Treasury, have to request that you will proceed in the case or cases in your district in manner as suggested and advised in that opinion, allowing to the several claimants every accommodation compatible with the course to be pursued under it and with the interests of the United States.

With great respect,

JOSEPH ANDERSON, *Comptroller.*

GEORGE BLAKE, Esq., *D. A., Boston.*
ROBERT TILLOTSON, Esq., *D. A., New York.*
CHARLES P. INGERSOLL, Esq., *D. A., Philadelphia.*
NATHANIEL WILLIAMS, Esq., *D. A., Baltimore.*

No. 20.

COLLECTOR'S OFFICE, *January* 2, 1826.

SIR: By advice from New York I am informed that the teas of E. Thomson's importation, deposited in the store of Haggerty, Austin & Co., have been seized without having recourse to forcible means, as they opened the store to the officer, whom I had instructed to make a formal demand for admission before any violence would be employed for that purpose.

From the manner in which the apartments were filled up with the teas it was impossible to ascertain the quantity, by minute examination, without removing a quantity of them to other apartments, which would have been attended with considerable labor; and as Messrs. Haggerty, Austin & Co. gave to the officer a statement, as per annexed memorandum, which, corresponding in quantity with what we had previously understood was in their possession, a further investigation was deemed unnecessary.

All the diligence and industry hitherto employed by the officer to find the teas acknowledged by Hone & Co. to be in their possession have been unattended with success, which induces me to think that the continuance of an officer there any longer will be useless. I now regret that the Collector of New York had not acted in the case as the Collectors of Boston and Baltimore, with much promptitude, proceeded to do on receiving information of the fraud that had been committed; no doubt the number of the officers employed in that port, and possessing the knowledge they must have of the different stores, would have succeeded in making discoveries of the teas in question which would be unattainable by a stranger. I therefore respectfully submit for your consideration whether it might not yet be of much importance were you to instruct the Collector at New York to assume the business. The officer from Philadelphia having lately discovered in a store six or seven hundred chests of tea of E. Thomson's importation, which, on examination, were found to be of the years 1822, 1823, and 1824, induces the opinion that there may be in New York a greater quantity of those of 1825 than we have had any particular information respecting, as it is highly probable that the older teas would be first disposed of, whilst the latter would be cautiously kept out of view for the present by the possessors.

I have not been informed whether the Collectors of Baltimore and Boston have had the teas, by them respectively seized, libelled; I presume they will receive instructions from you as respects the necessary measures to be adopted.

I am informed that Payson & Co., of Baltimore, in whose hands a quantity of E. Thomson's teas were seized by the Collector, are indebted to Thomson $8,000; that the teas under seizure are worth about $5,000. Would it not be advisable to relinquish the seizure in case I can obtain from Thomson's assignees an order on Payson & Co. to pay to me, for the use of the United States, the amount due by them to Thomson, which will be placed to his credit in our accounts?

I will not withdraw the officer from New York until I receive your advice and instruction on the subject.

I am, very respectfully, your obedient servant,

JNO. STEELE.

JOSEPH ANDERSON, Esq., *Comptroller of the Treasury.*

Memorandum of teas in possession of Messrs. Haggerty, Austin & Co.

E. T.	916 chests H. Skin teas,	imported per ship	Addison.
	256	do	William Savary.
	2,459	do	Woodrop Sims.
	3,631 chests.		

No. 21.

CUSTOM-HOUSE, *Baltimore, Collector's Office, January* 6, 1826.

SIR: In the close of your letter of the 4th instant, deciding Mr. Tyson's case, at Key West, you remind me of the letter of the 20th ultimo, which had remained unanswered. This was occasioned by directions from the Collector of Philadelphia, which disposed of the subject so far as to render the detailed report you had required a needless labor to the Department and myself.

He had, subsequently to my letter of the 5th ultimo, desired me to release the several parcels detained here, as far as they appeared to have been held by innocent purchasers, or were of a particular description, all of which they had found at home. This left but a single parcel, which appeared to be a consignment from Mr. Thomson, and was in the hands of a most respectable house here, H. Payson & Co.

It would have been, therefore, requesting a judgment upon a case no longer existing; which, however it might serve at a future occasion, would have unnecessarily exercised the consideration of the Department prospectively to have drawn out the case in the manner required.

I remain, sir, your obedient servant,

JAS. H. McCULLOCH.

JOSEPH ANDERSON, Esq.

TREASURY DEPARTMENT, *January* 10, 1826.

SIR: Since my letter of instructions to you of the 5th instant it has been represented to me that, from a period commencing with the last spring and continuing until the close of the autumn, Mr. Thomson was in the habit of selling, at public auctions, in Philadelphia, boxes or parcels of the very teas which he fraudulently withdrew from store; which sales were matter of common notoriety, advertisements and other notices of them constantly appearing in the newspapers. You will be pleased to direct your special attention to these representations, inquiring, first, if they be founded in fact, and if so, through what causes it happened that the officers of the customs were not excited into wakefulness by such conduct on the part of Mr. Thomson. Their indifference to it, after all that has transpired, requires at least full explanation.

In pursuing your examinations on all the objects of your commission, you will call before you the clerks of the custom-house, as well as others, an authority which my instructions of the 5th cover, and which is here specified only from greater caution.

I have the honor to remain, with great respect, your obedient servant,

RICHARD RUSH.

SAMUEL HARRISON SMITH, Esq., *Philadelphia.*

TREASURY DEPARTMENT, *January* 6, 1826.

SIR: Samuel Harrison Smith, Esq., has been selected by the President to institute an examination into the affairs of the custom-house at Philadelphia under circumstances and with objects that are fully explained in instructions to him from this Department, dated yesterday. As he will show you these instructions I need say nothing more respecting them, and have only to convey to you the President's desire that he be permitted to inspect, in as full a manner as he may think proper, all the books, papers, and accounts of the establishment; and that you will afford him every facility in your power, whether as to the examination of persons or documents, or regarding any other matter or thing, that may tend to effectuate in any degree all or any of the ends contemplated by his instructions.

I remain, very respectfully, your obedient servant,

RICHARD RUSH.

JOHN STEELE, Esq., *Collector of the port of Philadelphia.*

[*Enclosures, from No.* 1 *to* 10, *and A, B, C, D, in the letter of instruction to the Commissioner.*]

No. 1.

COLLECTOR'S OFFICE, *Philadelphia, November* 22, 1825.

SIR: I have the painful task to perform of announcing to you the failure of Edward Thomson, which was made known to me on Saturday, by which, I fear, the United States will sustain a very heavy loss; I am the more inclined to think so from information I received on Sabbath afternoon, which affords strong ground to suspect a premeditated fraud.

One of the officers obtained information from a young man in Mr. Thomson's employ that a large quantity of Mr. Thomson's teas, which had *not been permitted* on entry at the custom-house, had been transmitted, the greater part to New York and the residue to Boston, mentioning the several houses to whom the teas were sent.

Immediately on the receipt of this intelligence, which was near the hour the mail stage departs, I despatched therein two officers to New York to have those teas seized if they could be found, and wrote to the Collector requesting his aid in the matter. I wrote to the Collector at Boston to make seizure of the teas sent to that place.

I would have written to you yesterday, but delayed with the expectation of being able to inform you of the exact amount of teas surreptitiously taken from the store, by taking an inventory of teas actually remaining; but in this I have as yet been disappointed, as I have not been able to obtain the importer's keys, who alleges that they are in the hands of Messrs. Lippincott & Co., auctioneers, (to whom Mr. Thomson has assigned a quantity of teas,) and who refuse to give them up. From all these circumstances you will perceive strong indications of fraud.

Not knowing whether any of those teas have been sent elsewhere, or to whom, I have felt a

difficulty about writing to any other Collectors on the subject. As soon as I have it in my power to communicate to you more particularly it will be done, and request you will be pleased to give me any advice you may deem necessary in the premises.

I am, very respectfully, sir, your obedient servant,

JOHN STEELE.

RICHARD RUSH, Esq., *Secretary of the Treasury.*

No. 2.

COLLECTOR'S OFFICE, *Philadelphia, November* 30, 1825.

SIR: I am informed by one of the officers just returned from New York, who had been sent in quest of Thomson's teas, surreptitiously taken from the store, that several seizures had been made, but inconsiderable in amount in comparison with the whole quantity which we have reason to believe was sent to that place.

There is good reason to believe that a considerable quantity of those teas are in the custody of auctioneers, who have peremptorily refused access, and have threatened a prosecution if violent means are used for that purpose. The officer prudently omitted, until otherwise advised, to take any step that would involve my personal inconvenience, or occasion me any pecuniary disadvantage or damage, but adopted the milder course of placing a lock on the door of the store where the teas are deposited, and for the further security of which the Collector has kindly promised the assistance of a night watch. There is another store wherein, it is believed, a greater quantity is deposited than in the above mentioned; but access to the teas has not been demanded, apprehending that a like reply would be made as that which I have stated; but like caution will be observed, as in the other case, to prevent the removal of the teas, until instructions are forwarded of the course finally to be taken in the premises. Your advice and instructions in this matter you will be pleased to give me as soon as practicable.

Yesterday I received advice from the Collector of Boston that, immediately on the receipt of my letter, he seized teas of Thomson's importation to a large amount, the number of chests not yet ascertained, or the kind and qualities, or particular vessel in which imported.

Having recently received information that a small quantity of those teas had been sent to Baltimore, I have advised the Collector accordingly. As soon as we can state with precision the amount of depredation committed it shall be forwarded to you.

It is highly probable that the certificate, directed to be issued under the collection law of 1799, 41st section, may accompany part, if not the whole, of the teas unlawfully taken from store, as I find they have been issued to the importer.

I am, very respectfully, sir, your obedient servant,

JOHN STEELE.

RICHARD RUSH, Esq., *Secretary of the Treasury.*

No. 3.

COLLECTOR'S OFFICE, *Philadelphia, December* 1, 1825.

SIR: I have, agreeably to instructions contained in your letter of the 24th ultimo, applied to the District Attorney for advice in the measures to be pursued in prosecuting a seizure and recovery of E. Thomson's teas unlawfully taken from store, as well as every other matter connected therewith in which the interest of the United States is involved, and will act agreeably to such advice as I have received or may hereafter receive from him on the subject.

A suit has been instituted yesterday against me by Messrs. Lippincott & Co. for refusing to deliver to them, from store, a quantity of E. Thomson's teas, and also a further quantity seized at New York, and some chests seized on board a vessel in this place which had been assigned to them some time ago by E. Thomson; and, as I have reason to apprehend that other suits may be instituted against me in the business, I request you will either authorize me to call on Mr. Ingersoll to appear in behalf of the United States to defend such suit or suits, or give him such directions as you may deem proper in the premises.

I am, very respectfully, sir, your obedient servant,

JOHN STEELE.

RICHARD RUSH, Esq., *Secretary of the Treasury.*

No. 4.

COLLECTOR'S OFFICE, *Philadelphia, December* 6, 1825.

SIR: I would have informed you of the amount of teas fraudulently taken from E. Thomson's store as soon as it was correctly ascertained, but delayed with the hope that I might be enabled to accompany it with some more satisfactory information of the quantity of those teas seized in behalf of the United States, as also those mentioned in my letter to you of the 30th ultimo, of which (access to them being still persisted in) I can give you no further information. The larger quantity mentioned in my letter, supposed to be in the store of Hone & Co., I am informed is not in the store they occupy, though acknowledged by them to be in their custody. The officer is prosecuting every means in his power to discover where they are deposited.

Enclosed is a statement of the quantity fraudulenty removed from store, and also of the seizures made in New York, Boston, Baltimore, and this place. The quantities, by information, stated to be in custody of auctioneers in New York, say in custody of Haggerty & Austin, to which access has been refused, 3,631 chests, and of Hone & Co. 2,245 chests—in all, 5,876 chests.

Since I commenced writing I have received information from New York that Mr. Ogden, the counsel of Haggerty & Austin, has advised them to dispose of or remove their teas wherever they may think proper. The District Attorney here advises forcible means to be employed to effect a seizure. A copy of Mr. Ingersoll's advice will be forwarded to the officer by this day's mail.

Having obtained from Thomson and the persons in his employ all the information we could obtain (and the only information we have had) respecting the places where, and the persons to whom, those teas were sent, on Friday morning last I stated to the District Attorney that I thought it indispensably necessary that a criminal suit against Mr. Thomson should be forthwith instituted. He informed me, in reply, that at present he deemed the measure inexpedient; alleging, as a reason for delay, that important information might yet be obtained, which might be checked or destroyed by a prosecution against him. I am this moment informed that Mr. Thomson and his clerk left this city in a dearborn at an early hour on Sabbath morning, but whence, or for what purpose, has not been intimated.

Though I am satisfied that unwarrantable laxity of conduct or improper indulgence has been allowed in the department having charge of Thomson's teas, I have forborne saying anything to you on that subject, until I shall have ascertained, if possible, how, and by what means, so great a quantity had been taken away, and where the culpability lies.

As before requested, you will be pleased to give me, generally, in relation to Mr. Thomson's transaction, such advice and instruction as you may deem necessary.

I am your obedient, humble servant,

JOHN STEELE.

[Enclosure in No. 4.]

	QUANTITIES AND KINDS OF TEAS.													
	Gunpowder.		Imperial.		Young Hyson.					Hyson.	Hyson Skin.		Tonkay.	Souchong.
	10 catty boxes.	5 catty boxes.	Half qr. chests.	10 catty boxes.	Quarter chests.	Half qr. chests.	10 catty boxes.	5 catty boxes.	Lacquer boxes.	Quarter chests.	Quarter chests.	Half qr. chests.	Quarter chests.	Quarter chests.
February 28, 1825, ship William Savary, quantity unpermitted	.....	.....	.....	.....	1,221	215	660	.....	.....	.....	1,270	.....	.....	.....
Actually in store	.....	.....	.....	.....	85	1	.....	.....	.....	.....	1	.....	.....	.....
Deficiency	.....	.....	.....	.....	1,136	214	660	.....	.....	.....	1,269	.....	.....	.....
April 5, 1825, ship Addison, quantity unpermitted	.....	.....	.....	.....	862	260	40	400	.....	365	1,489	200	423	362
Actually in store	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3	.....
Deficiency	.....	.....	.....	.....	862	260	40	400	.....	365	1,489	200	420	362
April 13, 1825, ship Woodrop Sims, quantity unpermitted	.....	.....	.....	.....	1,219	160	.....	.....	.....	.....	2,183	.....	.....	350
Actually in store	.....	.....	.....	.....	272	65	.....	.....	.....	.....	2	.....	.....	.....
Deficiency	.....	.....	.....	.....	947	95	.....	.....	.....	.....	2,181	.....	.....	350
July 1, 1825, ship Benjamin Rush, quantity unpermitted	200	.....	.....	100	684	.....	.....	.....	.....	10	2,915	.....	889	.....
Actually in store	.....	.....	.....	.....	256	.....	.....	.....	.....	9	1,668	.....	889	.....
Deficiency	200	.....	.....	100	428	.....	.....	.....	.....	1	1,247	.....	.....	.....
July 2, 1825, ship Thomas Scattergood, quantity unpermitted	500	100	40	300	721	233	.....	.....	2	545	411	.....	1,446	.....
Actually in store	.....	.....	.....	.....	408	.....	.....	.....	.....	.....	12	.....	.....	.....
Deficiency	500	100	40	300	313	233	.....	.....	2	545	399	.....	1,446	.....
RECAPITULATION OF DEFICIENCIES.														
Per William Savary	.....	.....	.....	.....	1,136	214	660	.....	.....	.....	1,269	.....	.....	.....
Addison	.....	.....	.....	.....	862	260	40	400	.....	365	1,489	200	420	362
Woodrop Sims	.....	.....	.....	.....	947	95	.....	.....	.....	.....	2,181	.....	.....	350
Benjamin Rush	200	.....	.....	100	428	.....	.....	.....	.....	1	1,247	.....	.....	.....
Thomas Scattergood	500	100	40	300	313	233	.....	.....	2	545	399	.....	1,446	.....
	700	100	40	400	3,686	802	700	400	2	911	6,585	200	1,866	712

List of teas seized at Baltimore, (boxes) ..... 36 ..... 132 ..... 1 10
Do ..... Boston ..... 652 ..... 84 217
Do ..... New York, (by agent from Philad'a) 25 ..... 177 ..... 2 ..... { 126 / 56½ } 1,000
In store (55 Front street) of Haggerty, Austin & Co., (locks placed on this store by inspector) 3,408 223
In store of J. and P. Hone & Co., supposed also in No. 55 Front street, but not ascertained 800 1,445

It appears from letters in our possession that Haggerty, Austin & Co. have advanced a considerable amount on the teas in their possession to Edward Thomson; and from J. and P. Hone & Co. a large advance was obtained by said Edward Thomson. The letter from Hone & Co. acknowledges the quantity above stated to be in their possession. The quantity in possession of Haggerty, Austin & Co. is in the handwriting of one of their clerks.

No. 5.

COLLECTOR'S OFFICE, *Philadelphia, December* 12, 1825.

SIR: On the 6th, previously to the receipt of your letter of the 3d instant, I wrote to the Secretary of the Treasury, enclosing a statement of amount of teas fraudulently taken from Thomson's stores, the seizures made at New York, Boston, Baltimore, and every other information I could then communicate on the subject, which I presume has also been referred to your Department.

In yours you request me to state, if they have come to my knowledge, "the particulars of the manner in which the teas were obtained or removed." The information received, and the means taken to acquire it, I will state, not foreseeing the probability of obtaining any further light on the subject.

On the 5th instant I wrote to the surveyor, proposing several queries relative to the duties of the department under his superintendence and direction, to which I requested distinct and explicit answers—two of which, touching the point on which you require particular information, and his answers thereto, are as follows:

1. "What has been the usual course pursued by the officers of the customs in storing spirits, wines, and teas, as also in delivering the same from store."

2. "Do you know of any course pursued in the premises other than that prescribed by law, or any indulgence granted which the law does not authorize? and if such has been the case, say by whom."

Answers:

1. The usual course pursued has been, that, when the vessel is discharging, the spirits, wines, and teas have been taken from the wharf to the stores of the merchants, and when all have been delivered from the vessel, some days have been allowed by the inspectors to the merchants to assort the different chops of teas, and stow properly the spirits and wines. In delivering the same from store, the inspectors have unlocked the stores and superintended the delivery; but in some cases, when very busily employed, the inspectors have intrusted the keys to the merchants, it being deemed necessary for the furtherance of business, which otherwise would have caused ruinous and unnecessary delays to the merchants. This has always been the practice and custom allowed by the different surveyors, and in the storing it would be impossible to do otherwise, unless the inspectors were to follow the loads of every dray, when, in many instances, twenty or more stores have been taken to receive the goods in various parts of the city.

2. The course pursued in the premises, in allowing the merchants possession of the keys, was not according to law, but as described in *answer first.* Indulgence was especially granted, in one instance, by me, to Messrs. Smiths, for removing the locks, for the purpose of sooner making sales, and arranging them for the inspection of the purchasers, and was without any loss to the Government. This was two years or more past.

The information I received from the officer who had charge of Thomson's store, as also from others of the inspectors, corresponds with that stated by the surveyor; but believing that so great a quantity could not have been removed, when teas were taken from store under permit, which the improper indulgence mentioned might be supposed to afford, I advised the obtaining, if possible, from the young man in Thomson's employ, who gave us the first intimation of fraud, such information as I presumed he could give of the means employed to accomplish the nefarious purpose.

This young man has recently communicated to the officer employed to obtain the information that, from what he now understands, Thomson had, on previous occasions, taken teas from store before they were bonded, but not to such extent as in the present instance. That, whilst the vessel was discharging, quantities of teas which were not put into the store were sent away from the pavement of the store doors, where they were laid down by the porters as they brought them from the wharf. That Thomson had availed himself of occasions, when the officer who had charge of his store would be most busily engaged on the wharf, to bond and take permits for delivery, that he might have the better chance of being allowed possession of the keys; and that advantage was also taken of one custom-house key opening the locks of those several stores, which, when obtained for a particular description of teas bonded, was frequently used for opening other stores containing teas not bonded, of which parcels were sent away without the knowledge of the officer.

I have now communicated to you the manner in which the teas in question have been obtained and removed, as far as anything relating thereto has come to my knowledge.

I am, very respectfully, sir, your obedient servant,

JOHN STEELE.

JOSEPH ANDERSON, Esq., *Comptroller of the Treasury.*

No. 6.

COLLECTOR'S OFFICE, *Philadelphia, December* 23, 1825.

SIR: On receiving intelligence on Monday evening that E. Thomson was seen the day before near Wilmington, I immediately communicated the information to the District Attorney. The marshal, accompanied by one of the clerks from my office, set out about ten o'clock at night in pursuit, and succeeded in arresting him at Newcastle, about five o'clock on Tuesday evening, and on the next day he was brought to Philadelphia.

Thomson no doubt intended to make his escape from the United States, as I have since learned that he had with him a considerable sum in foreign gold, and there were two or three vessels yet in the river which had cleared for Europe a short time before.

I would have advised you sooner of his arrest, but finding that the marshal, on his arrival, instead of placing him in prison, as affording the best security against escape, had indulged him by remaining out, under the charge of an officer, and I delayed the information until I could say he was secure in a place from whence escape would be rendered less probable.

I am this moment informed that Thomson, on account of ill health, is still in the custody of the marshal.

I am, respectfully, sir, yours very truly,

JOHN STEELE.

P. S.—I had omitted to state, in my answer to yours of the 10th instant, that Mr. Lippincott presented an entry, per ship Woodrop Sims, for 272 chests and 65 half chests Young Hyson tea, with Thomson's endorsement on the back thereof, empowering and authorizing Joseph and William Lippincott & Co. to enter the same. This was dated the 19th of November last, but acknowledged by William Lippincott to have been signed on the 26th, the day when presented, and immediately after the examination of the teas in Thomson's stores, of which stores Lippincott & Co. had the keys.

Thomson's assignment to P. Mackie and R. Renshaw was executed on the 19th November last.

JOHN STEELE.

No. 7.

PHILADELPHIA, *November* 30, 1825.

SIR: Before the receipt of your letter of the 24th instant, concerning the failure of Edward Thomson, as well as since, my attention has been constantly bestowed on that deplorable and disgraceful transaction. According to present information, fifteen thousand chests of teas have been fraudulently taken by him and his assistants from the custom-house custody, without securing the duties, of which but about six thousand chests have as yet been traced, (at New York,) and, from all I can learn, the public loss will be very great. If my incessant engagements here will permit, I propose to visit New York for a short time, to see if I can be of any use in the further pursuit, by ascertainments on the spot; and at all events you may rely on my best endeavors to apply the proper remedies to an affair which, I think, will introduce more litigation, loss, and discredit than any one that has ever occurred here.

I am, very respectfully, your humble servant,

C. J. INGERSOLL.

Hon. RICHARD RUSH, *Secretary of the Treasury.*

No. 8.

PHILADELPHIA, *December* 2, 1825.

Enclosed I submit copies of two affidavits, by which Mr. Francis H. Nicolle, of New York, has been held to bail to day, in the sum of $500,000, at the suit of the United States. The grounds of action disclosed by these proofs are, that Mr. Nicolle, having possessed himself by various assignments of all Mr. Thomson's property, with full knowledge of his insolvency, becomes, by such fraudulent attempt to frustrate the public priority, an assignee liable to pay the United States in the first instance, and to his own postponement. The case of Downing & Kintring, in the second volume of Sergeant & Rawle's Reports, page 326, furnishes the principle and authority by which I have been governed in this proceeding; and as Nicolle's is a much stronger case than that, I think the action may be maintained. If so, the Government will save from three to five hundred thousand dollars out of the wreck of this extraordinary failure, by which, as you will perceive from one of the affidavits, the public loss will otherwise be a million of dollars, to which amount Mr. Thomson's public liabilities extend, without a cent to pay for them beyond the effects held by Mr. Nicolle.

As half a million of dollars is a large sum to give bail for, I beg leave to suggest for your consideration, and that of the President, the expediency of authorizing me to enlarge Mr. Nicolle, on condition that he will deposit in court the documents and evidences of the funds in question, so as to enable the court to hold the money as realized to abide the event of the suit. Otherwise, Mr. Nicolle may be kept in confinement during the two or three years that probably will elapse before the controversy is ended by final adjudication.

In taking the step I have done in this affair, I did what appears to me to be necessary and proper for the public interest; and as such I flatter myself it will receive the Executive sanction. But personally I shall feel gratified, if authorized, on seeing the property in dispute made sure, to enlarge Mr. Nicolle from confinement. The decision, after argument this morning, was to hold him to bail. But the case is to be reheard (in consequence of its magnitude and importance) next Friday, by which time I hope to be honored with your instructions.

Most of the property consists of ships and cargoes on China voyages, to return next spring. To prevent injury to the public claims on them, it will be necessary to instruct the national vessels on the southern station to speak these ships on their return, and prevent the masters of them from being induced to put into other ports than this, which may be apprehended as part of the plan to defeat the public priority. I will take care to furnish you in time with the names of the vessels and masters, together with written orders from Mr. Thomson, who has promised to give them.

I beg leave to submit to the President, for his direction, my opinion that it would be inexpedient to institute prosecutions as yet against Thomson or any of those concerned in the illegal delivery of the 15,000 chests of tea. We are every day deriving important information from him and them, by which the whole fraud may be ascertained, and at least part of the property reclaimed. These disclosures have not been encouraged by the slightest promise or hope of omitting to prosecute. No trial can take place till next April, and by deferring the commencement of the prosecution, instead of neglecting, we may the better mature the measure suitable to this transaction, which, no doubt, the Government, as well as the public, will think worthy to be made a memorable example of.

I remain, very respectfully, your humble servant,

C. J. INGERSOLL.

Hon. RICHARD RUSH, *Secretary of the Treasury.*

No. 9.

PHILADELPHIA, *December* 5, 1825.

SIR: Apprehensive that there may be inaccuracies in the copies of affidavits accompanying my last letter, I send, enclosed, other copies, which I have compared with the originals.

I am, respectfully, your humble servant,

C. J. INGERSOLL.

Hon. RICHARD RUSH, *Secretary of the Treasury.*

[*Enclosures in Mr. Ingersoll's letter No.* 9.]

Circuit Court of the United States, Pennsylvania district, April session, 1825. Capias case. Bail $500,000.

THE UNITED STATES OF AMERICA
vs.
FRANCIS H. NICOLLE.

Peter Mackie, of Philadelphia, being duly sworn, deposes that he has been clerk to Edward Thomson for ten years last past, and well acquainted with his affairs and transactions. For at least five years last past Edward Thomson has been insolvent—that is to say, unable to pay his debts on a settlement of his concerns. Francis H. Nicolle, of New York, in the spring of 1824 came to Philadelphia to recover a debt claimed of Edward Thomson by Smith & Nicolle, amounting to about five hundred thousand dollars. At that time there were bills of sale to Edward H. Nicolle, of Edward Thomson's ships, named, respectively, the William Savery, the Woodrop Sims, the Addison, the Thomas Scattergood, and the Benjamin Rush. The Savery has since been condemned as unseaworthy. At this time Francis H. Nicolle holds bills of sale from Edward Thomson for the other four ships aforenamed. In September last Francis H. Nicolle received from Edward Thomson respondentia bonds for about one hundred and sixty thousand dollars on property, per ships Woodrop Sims and Addison; in the month of November last Francis H. Nicolle received from Edward Thomson respondentia bonds for near fifty thousand dollars on property, per ships Rush and Scattergood; in September last Edward Thomson made an assignment to Francis H. Nicolle of seventy-five thousand dollars on the freights of ships Addison, Superior, and Woodrop Sims, valued at that sum; and, as deponent understands, other conveyances for freights of ships Scattergood and Rush, made in November last. All the bills of sale and respondentia bonds, and freight assignments aforesaid, are in the name and to the use of Francis H. Nicolle. Besides this property, he holds, moreover, Edward Thomson's bonds and judgments, obtained in November last, for at least one hundred and twenty thousand dollars, as this deponent understands. The foregoing property comprises all the property of Edward Thomson, within the knowledge of this deponent, including his furniture and effects levied upon at the execution of the said Francis H. Nicolle. There may be some debts collected, but the foregoing comprises the bulk and nearly all, if not quite all, the property of Edward Thomson. Deponent has no doubt that Francis H. Nicolle was perfectly aware of Edward Thomson's insolvency when he obtained from him the property conveyed and assigned by Thomson to Nicolle as aforesaid. The whole of it, according to deponent's estimate, amounts to near four hundred thousand dollars, received by the said Francis H. Nicolle from Edward Thomson when insolvent, and well known to Mr. Nicolle to be so. In the spring of 1824, when Mr. Nicolle was urging Mr. Thomson for money, Mr. Thomson, in this deponent's presence and hearing, assured Mr. Nicolle that he (Mr. Thomson) had no means, funds, property or credit, but the credit on his duty bonds, of which Smith & Nicolle, whose agent Francis H. Nicolle then was, had already got four hundred thousand dollars. This deponent urged to Mr. Nicolle that Mr. Thomson had already committed a fraud on the custom-house by paying Smith & Nicolle the funds appropriated to pay duties, and the only money, as they knew, he had for that purpose, and that this deponent would consider him (Mr. Nicolle) the perpetrator of the fraud, if anything more like it should be done. Francis H. Nicolle said, in reply, he cared nothing for the custom-house; he must have the money or notes. Mr. Nicolle's instances were constant and most urgent, accompanied with threats of executing judgments upon him, and stopping the ship Woodrop Sims, unless he (Mr. Thomson) yielded. Finally, Mr. Thomson did yield, and gave notes for about one hundred and fifty thousand dollars at that time, most of which are since paid. Deponent has often mentioned Mr. Thomson's desperate situation to Francis H. Nicolle, and lately told him that, in this deponent's belief, Mr. Thomson's debts for duties did not fall short of eight hundred thousand dollars, and might be a million, which he could not pay, because Francis H. Nicolle held all his property. This deponent is intimately acquainted with all Edward Thomson's affairs, including his concerns with Francis H. Nicolle, and verily believes, as he has every reason to know, that Edward Thomson does not owe Francis H. Nicolle one cent. This deponent is one of the assignees under Edward Thomson's general and last assignment, and knows of no property available to pay his debts but that assigned by him to Francis H. Nicolle when insolvent, when his insolvency was known to Mr. Nicolle, and, as this deponent has declared, held by Mr. Nicolle when nothing is due to him from Mr. Thomson, who has no property, except the small expectancies before alluded to.

PETER MACKIE.

Sworn to before me, December 2, 1825.

RICHARD PETERS.

Circuit Court of the United States of America, Pennsylvania district, April session, 1826.

THE UNITED STATES OF AMERICA
vs.
FRANCIS H. NICOLLE.

Charles Treichel, of Philadelphia, on his oath, declares that the sum of at least nine hundred thousand dollars is due from Edward Thomson to the United States of America, for duties on goods imported at the port of Philadelphia.

CHARLES TREICHEL.

Sworn to before me, December 2, 1825. RICHARD PETERS.

Bonds taken in 1824	$310,132 13
Bonds taken in 1825	215,761 50
	525,893 63
Balance on which the bonds have not been taken, excepting a few entries not yet estimated, and for which teas should have been in store	453,239 00

No. 10.

PHILADELPHIA, *December* 16, 1825.

SIR: Desirous, in an affair of such magnitude and interest as that of Edward Thomson, to keep the Executive constantly advised of what occurs, and particularly of my own proceedings, I submit, enclosed, a copy of a letter from him, this day received by me through the post office. The day and place of date are omitted, and the address on the outside is in a disguised writing. The whole of the inside is written and signed by Thomson. This rather strange communication justifies in the main my conviction that he would not abscond; for where can he fly to, and what punishment would be so severe as such an exile? Yet as, on the other hand, his conduct defies all reasoning, and his concealing himself, as he does, is at least a partial contradiction of my belief that he would not go off, I have thought it proper, since the receipt of this letter, on the best consideration I could give, to order capiases against him for some of his bonds unpaid. If taken for these debts, it will serve to insure his detention for any ulterior measures against him. I have conferred with the marshal, and suggested, with the assistance of the clerk, every precaution we can think of to make certain of the arrest. But you must be aware that it will be a matter of chance, and that, after the attempt, if it fails, the future prospect will be more doubtful than ever. Still it appears to me that, concealed as he keeps himself, it is our duty to try to take him at all hazards.

I remain, very respectfully, your humble servant,

C. J. INGERSOLL.

Hon. RICHARD RUSH, *Secretary of the Treasury.*

The hearing in Mr. Nicolle's case was to have taken place this morning, but the interruption of Thomson's business, added to a cold so severe as to incapacitate me for such an exertion, have induced me to plead the latter as an excuse for adjourning the argument till next Tuesday.

Though there is no *day* of date in Thomson's letter, the recurrence of *to-morrow* twice in it shows it to have been written yesterday, and the post-mark, as well as I can make it out, is the 15th.

[*Enclosure in Mr. Ingersoll's No.* 10.]

DECEMBER, 1825.

DEAR SIR: During the two last weeks, (after dropping you a note,) I thought it most prudent to retire to the country to avoid arrests from various debts; and especially as my health had so much declined, it was necessary to change the scene of misfortune. Occasionally I hear what is going on; and when anything comes under my notice which I think may be beneficial to the Government, I shall drop you a line through the medium of the post office. I understand to-morrow the subject is again to come up as to the bail of F. H. Nicolle. I would recommend your having P. Mackie at the court, as you may wish some of his explanations. Should you not succeed to-morrow as to your position in holding to bail, it may not be so important, because about $400,000, I believe, of the property shipped will be returned to me, so that you will then have a fair chance. It was respondentiaed to Nicolle too long after the ship sailed to make any change; and you may rely on my co-operation for the benefit of the Government, to whom it is justly due.

The more snug, however, we are on this point the better it will be—that is, the less he suspects, he will, of course, be accordingly unprepared. I have thought, since I last saw you, of your remarks as to their endeavors to take the ships into New York—I am confident it would be a great matter with them; but I have a smart young man that I have often sent to the capes, and with him there is nothing to fear. On this point it would be beneficial perhaps for me, in due time, to have a conversation with you; but I would not wish to come to the city and be put in confinement, where I would be of no service to myself or any others. Mr. Mackie is not fond of attending court; therefore, please not mention its being at my suggestion, otherwise he would not be pleased.

With great regard,

E. THOMSON.

C. J. INGERSOLL, *Attorney for the United States.*

A.

To the honorable Richard Rush, Secretary of the Treasury of the United States.

The memorial of Benjamin W. Richards, one of the firm of Joshua and William Lippincott & Co., of Philadelphia, for and on behalf of the said firm.

Your memorialist respectfully shows that, on the 5th day of May, 1825, Edward Thomson, then a merchant of high standing in the city of Philadelphia, by a regular article of assignment and conveyance, legally transferred to the said firm of J. & W. Lippincott & Co. certain teas and cassia which had been previously imported into the United States by the said Edward Thomson, and then remaining in store under the provision of the law, the duties thereon not having been paid. About the same time, and as part of the same transaction, the said Thomson endorsed the bills of lading of said articles, according to the usual mode of passing merchandise.

And your memorialist further shows that, on the 12th day of July, and afterwards on the 20th September, the said Edward Thomson did execute and deliver to the said J. & W. Lippincott & Co. other assignments and conveyances of certain other teas and cassia, the bills of lading whereof were also endorsed by him as aforesaid. Your memorialist respectfully submits to your inspection the foregoing instruments of assignment and transfer, and the said bills of lading so as aforesaid endorsed.

And your memorialist further shows that these assignments and transfers were regularly and *bona fide* made and received by the parties, respectively, in the regular course of business, for the purpose of securing to the said J. & W. Lippincott & Co., commission merchants and auctioneers, moneys advanced to the said Edward Thomson, and for no other purpose whatsoever; that the keys of the stores, in which the said teas and cassia were deposited agreeably to the provisions of the collection law, were transferred by the said Thomson to the said firm, and held by them from that period.

Your memorialist further shows that, by the laws and customs of merchants, such transfer and delivery operated to vest the title and possession of the said teas and cassia fully in the said J. & W. Lippincott & Co., and as completely divested the right, title, and possession of the said Thomson; that, unless impeached as fraudulent and collusive, which has never been suspected by them, or to the knowledge and belief of your momorialist by any one, the title of the said J. & W. Lippincott & Co. was as perfect and complete as it could be made. And your memorialist shows that the said firm became entitled to the sole possession and property in the said articles on the payment or securing of the duties accruing on the same to the Government of the United States. In this persuasion and belief they did apply to the custom-house in Philadelphia for a permit for the same, having tendered and delivered a good and sufficient bond to secure the payment of said duties, which was deemed sufficient, and accepted in the said custom-house by the proper authorities. Owing to the accidental absence of the naval officer, whose signature could not then be procured to the permit, the granting of it was postponed, but it was promised that it should be allowed. In the meantime, as your memorialist has undersood and believes, the officers of the custom-house ascertained that the said Edward Thomson, or other persons, had surreptitiously removed from certain stores other teas and articles imported by him without paying or securing the duties on the same. Having made this discovery of a transaction in which no other person, as your memorialist believes, has been implicated than the said Edward Thomson and the officers of the customs themselves, and which could never have been effected without at least the most culpable negligence on the part of the latter, the permit which had been promised was refused. Your memorialist believes that this refusal was made upon the ground that, until the duties which said Thomson ought to have paid, or secured upon other articles were thus paid or secured, no goods imported by him should be admitted to entry.

Your memorialist has not been able distinctly to understand the ground upon which the Collector has proceeded in denying the permit, but so far as he has been able to ascertain them, there is no other than that which has been mentioned.

Your memorialist is advised, and believes, that no proposition of law can be more clear and indisputable than that the Government of the United States cannot claim to hold goods or articles imported into the country, as a security for the payment of other duties accruing on other goods imported by the same or any other merchant, without an express pledge of the same for that purpose; that every article, when imported, is liable to the specific duty imposed on it by law, and to no other duty whatever; that it is illegal, and a most dangerous and unprecedented exercise of power, to withhold a permit for goods after the duties upon the same are paid or secured; that the possession by the United States is for the single purpose of securing the payment of the duties due for the identical goods themselves; and that the retaining that possession for any other purpose, and particularly to enforce the payment of duties on other goods, is equally a violation of confidence and of law; that the custom-house officers cannot lawfully sell or dispose of those articles, or sequester the same, or in any manner obtain from them the payment of any duties accruing on other goods.

Your memorialist, considering these propositions to be beyond question, cannot hesitate to pronounce the conduct of the Collector of Philadelphia illegal and oppressive; and he will not permit himself to doubt but that the Department, after ascertaining the facts, will disavow the proceeding. He respectfully submits that the consequences necessarily resulting from the exercise of such acts must be in the highest degree pernicious to the community as well as to individuals; that all confidence in the Government must be destroyed if custom-house officers are permitted to avail themselves of the possession and control of imported goods to effect any other purposes, or to enforce the payment of any other claims than those which that possession and control were designed to secure. If the officers have negligently or fraudulently permitted Mr. Thomson, or any other person, to carry out of their possession, and to remove beyond their control goods upon which the duties payable by law have not been paid or secured, it is in the highest degree inequitable and unjust to visit upon others who had no participation in this illegal or negligent conduct, and who consequently cannot be deemed in any manner responsible for it, all the injurious consequences resulting from it. Your memorialist submits to the Department that, if Edward Thomson were himself at this time the proprietor of these articles, the custom-house officers could not legally detain them one hour after the duties accruing on them were paid, upon any pretence whatever. If this be so—and it is a plain and undoubted principle of law—how devoid of even an appearance of foundation in law is this refusal to individuals who have fairly and honestly acquired the property months before Mr. Thomson's embarrassments were known.

Your memorialist claims the interposition of the Department upon another ground. The immense amount of property involved, valued at a moderate rate, and considerably more than one hundred thousand dollars beyond the duties accruing thereon, are unexpectedly withheld from his house. To withdraw instantaneously such an amount of available funds from any commercial house in our country threatens it with embarrassment if not with inevitable ruin. The engagements made upon the credit of this property are becoming due; even the protraction of this unlawful act must lead to consequences as disastrous as they are irreparable. Any relief through the instrumentality of courts of justice must necessarily be tedious, precarious, and, your memorialist need scarcely say, perfectly inefficient. No judicial relief can repair commercial credit when once shaken, or compensate for ruin that has been consummated.

At present your memorialist only claims from the Department a speedy investigation of the circumstances attending the case. The necessity for immediate relief induces the hope that the Department will conceive the matter of sufficient importance to send an agent to Philadelphia for the purpose of obtaining a knowledge of all the facts and thoroughly to understand the grounds upon which the Collector acts, or to take such other steps as may be equally efficacious and equally speedy.

BENJAMIN W. RICHARDS.

WASHINGTON, *December* 7, 1825.

Accompanying document A.

WASHINGTON, *December* 24, 1825.

SIR: I received the enclosed letter this day from Mr. Richards. It covers a document from Mr. James Schott, which Mr. Richards wishes to add to the papers which he has already submitted to your consideration. In transmitting it to you, I take the liberty to remark that Mr. Schott is a merchant of high standing in Philadelphia, upon whose representations entire reliance may be placed.

I am, sir, very respectfully, your obedient servant,

JOHN WURTS.

Hon. RICHARD RUSH.

PHILADELPHIA, *December* 8, 1825.

On Saturday, November 19, 1825, Messrs. J. and W. Lippincott & Co. called on me to sign some bonds with them to the custom-house, for duties on teas imported by Edward Thomson, which I accordingly did. After the bonds were signed, one of the Messrs. Lippincott asked Mr. Kerns, the Deputy Collector, for a permit; he replied, he could not give it because the Naval Officer was not there, but said it would make no difference, or words to this effect. I understood him to say the permit would be given on Monday; and the Deputy Collector further said, "*Now, Mr. Lippincott, if we had the wish, we have not the power, to deprive you of a chest of these teas.*" This was after the bonds were signed.

JAMES SCHOTT.

PHILADELPHIA, *December* 22, 1825.

DEAR SIR: I forward you Mr. James Schott's statement; it was accidentally omitted when I left here for Washington.

Please have it placed among our papers, with the Comptroller.

Yours, very respectfully,

B. W. RICHARDS.

Mr. WURTS.

B.

COLLECTOR'S OFFICE, *Philadelphia, December* 13, 1825.

SIR: In answering yours of the 10th instant, accompanied by a copy of Mr. Richards' petition to the Secretary of the Treasury, I beg leave to submit the following statement of facts:

On the morning of the 19th ultimo, (Saturday,) Edward Thomson's failure was first known at the custom-house. In the course of that morning, Mr. William Lippincott presented three several entries of teas, per ships William Savery, Benjamin Rush, and Thomas Scattergood, requesting permission to enter into bonds, with surety, for the duties thereon, and to obtain permits for the delivery of those teas from store. The entries presented by him contained a specific quantity of teas by those several vessels, and an endorsement was on the back of each entry, purporting to be an assignment of the teas, as therein specified, from Edward Thomson (the original importer of the cargoes of those vessels) to J. and W. Lippincott & Co., dated November 19, 1825. Acceptance of those entries was refused on the ground that Thomson's failure being on that day notorious no assignments from him could be admitted; at any rate, some time ought to be allowed us for reflection. Mr. William Lippincott then exhibited, *and for the first time to our knowledge*, papers to show that an assignment of a larger portion of teas, I believe by the ship Benjamin Rush, had been made to them on the 12th of July last. Permission to enter and bond those teas was still refused. Two bonds for duties, given by Thomson, were due at bank, and returned at 3 o'clock of that day as unpaid. On Lippincott & Co. proposing to give a check for the amount of Thomson's bond, then unpaid, the entries were admitted, and also one additional entry per Benjamin Rush; and, as Messrs. Lippincott & Co. were very pressing to give the bonds and obtain permits, they were suffered to sign bonds, (which bonds I had afterwards directed to be cancelled.) This was done about 5 o'clock on the evening of Saturday, and being long after office hours, the signature of the Naval Officer could not be obtained, had permits been prepared; the permits were promised them for Monday following. It must here be observed that no suspicion of improper conduct on the part of Thomson was entertained, or suspected to exist in any degree at this time. Lippincotts & Co. can, no doubt, explain the reasons which induced the very pressing demands for permits on Saturday; it was stated to Mr. William Lippincott,

that no bonds of Thomson's would fall due until the 25th following. On comparing the entries presented by them, and that at a late hour on the same evening, with the balances of teas which ought to have been in store, and taking Thomson's written admission, produced after the bonds had been signed, which stated that those entries were intended to embrace the balance of teas belonging to him which remained unbonded by those ships; taking all these circumstances into consideration, there were indications which induced a belief that all was not right. With the information received next day, (Sunday,) and the measures taken thereon, you are acquainted, as mentioned by me in my letter of the 22d ultimo to the Secretary of the Treasury. On Monday the permit was refused, and had it been granted on Saturday the delivery from store would have been refused, until the fraud, as intimated the day preceding, could be investigated; another ground of refusal was, that I believed that when teas were deposited in store as a pledge or security to the Government, for the duties accruing thereon, and though part might be destroyed or unlawfully taken away, the remainder was justly answerable for the whole; in like manner I considered the teas in store responsible for the duties on the whole that had not been permitted, though part of them had been unlawfully removed.

The assignments made by Thomson to Lippincotts & Co. were not known at the custom-house until on the morning of the 19th ultimo, as before stated. Had they made us acquainted with the assignments, at the time they were made to them, and that they held the keys of Thomson's stores, this latter circumstance, in particular, would have excited suspicions of Thomson's affairs, which we did not entertain, and would necessarily have led to investigations, which might have prevented, in a considerable degree, the loss to which the United States are now exposed.

As respects the *cassia*, I did not know that any of that article remained in store, until I saw it so stated in the petition; they must know that a demand for cassia, or any other article than teas, was never made, and consequently no refusal to deliver could ever have been given; they may, however, take it for granted that, in the present state of things, all Thomson's property in our possession will be retained for the present. So totally unacquainted were we, at the custom-house, of the assignments referred to being in existence that Thomson, a few days before his failure, contended at the office that "he owed the United States *nothing*, so long as property of *his* remained in charge of the custom-house officers, greater in value than the amount of his liability to the United States;" these assertions were not contradicted, as we believed he had stated what was matter of fact. Had it been known that Lippincotts & Co. had conveyances of this property, and that they held the keys of his stores, from the date of the conveyances, as since stated by themselves, such expressions from Thomson would never have been made in a public office.

I rather suppose he was aware that this circumstance was confined to a particular circle. We knew not that the Lippincotts had the keys until on Monday morning, 21st ultimo, when a demand was made from Thompson of those keys, for the purpose of examining the state of those stores; nor were we allowed access to the stores with the view of ascertaining the amount of teas therein for near a week after the first intimation of frauds, Lippincotts & Co. refusing to deliver up the keys of Thomson, which they had in their possession. From the latter circumstance the exclusive possession in the custom-house officers of all goods stored for drawback or long credit must be very obvious.

The teas mentioned in the petition are those on account of which suit was brought against me by Lippincotts & Co., as stated in my letter to the Secretary of the Treasury, which you now have in your possession. The District Attorney was consulted, and he was of opinion that Lippincotts & Co. could not be allowed to enter and bond the teas in question.

I am, very respectfully, sir, your obedient servant,

JNO. STEELE.

JOSEPH ANDERSON, Esq., *Comptroller of the Treasury.*

P. S. As the claim of Lippincotts & Co. on Thomson's teas, the assignment of which was kept by them in mysterious silence until after his failure, I have thought it proper to lay before you extracts of two letters from them to me in relation to this subject.

From theirs of the 21st November: "We have reason to believe from what we have heard that there are 100 chests of teas now on board the schooner Enterprise, at Chestnut street wharf, which have been shipped by E. Thomson to Messrs. Smith & Nicolle and Francis H. Nicolle of New York."

Of the 100 chests mentioned by them, only 50 were found and seized by the surveyor, and put into custom-house store. These appear to be a part of 400 chests which were designed to be sent, but could not all be taken on board the brig Waterloo, which cleared for New York on the 19th ultimo, and which, after a tedious passage, arrived, and 350 chests seized and put into public store as per advice from an officer at New York on the 17th instant.

On the 26th ultimo, 650 or 669 chests were seized in the stores of Smith & Nicolle, by whom shipped we were not informed. In reference to those 650 or 669 chests, as also the 50 chests above mentioned, (the 350 chests on board the Waterloo being seized a considerable time after,) the Lippincotts addressed a note to me, dated 23d ultimo, of which the following are extracts:

"We hereby offer to enter and bond the tea comprehended in the bill of lading, transferred to us, and were yesterday found by the custom-house officers." "Those seized at New York by your officers being under similar circumstances, we likewise claim the same right, and that we may be allowed to enter and bond them also."

I cannot easily comprehend how Thomson had the opportunity of shipping teas claimed by them on his assignment, they having in their custody Thomson's keys from the period of the first assignment. The 650 or 669 chests of skin teas per Benjamin Rush, as stated above, the 350 chests of the same per Waterloo, and 50 chests per Enterprise, same kind, in all 1,050 or 1,069 chests, appear to have been fraudulently shipped by Thomson and consigned to Smith & Nicolle, as since informed, and which are now claimed by Lippincotts & Co., who have the certificates, and, as they say, were in possession of said certificates at the time they were thus fraudulently taken from store by Thomson.

On the epithets applied in their petition to myself and other officers of the customs I forbear comment.

JOHN STEELE.

C.

Edward Thomson, of the city of Philadelphia, being duly affirmed, declares: That for several years last past he has had large transactions with Joshua and William Lippincott & Co., of this city, auctioneers. These transactions consisted generally of sales for him or of advances of money or notes made by them to him in the way of their business upon the deposit of goods or transfer of bills of lading and invoices, with power to sell for their reimbursement, charging a commission and interest.

That in all these transactions the conduct of Messrs. Lippincott & Co. has been fair and *bona fide*, without any design to injure others, or to aid this deponent in injuring them, and without any knowledge on their part of the state of his affairs. That it was in the usual course of their business, and what he verily believes they would have done for any other man of character and standing. And he further says, that last spring, when he had a large cargo of teas just arrived, his account with Messrs. Lippincott & Co. was small in comparison with what it had been; he then told them he wanted no advances upon the teas he had arrived or were arriving, but that they might go on and sell them, and as sales were made hand him the notes of the purchasers. Mr. James Schott was present at this conversation. That they did so from that time towards the month of July, when, the sales becoming dull, he asked them for an advance, and they advanced him on the 12th to 19th July two hundred and forty thousand dollars, also from 4th to 18th August, sixty thousand dollars, (in notes,) besides other advances upon the remainder of the teas. And he further says, that the teas now claimed by Messrs. Lippincott & Co. are the teas upon which these advances were made, and were transferred to them as security for those advances; and he expressly says, that what he now has stated is the true account of the transaction; that there was no reserved or secret interest for this deponent, nor no understanding whatever contrary to the appearances, and that Messrs. Lippincott & Co. have really and *bona fide* made him advances to a greater amount than the teas remaining will pay.

And he further says that Messrs. Lippincott & Co. had no knowledge whatever of teas being improperly obtained from the custom-house, nor any participation in obtaining them, nor any benefit from their being obtained. On the contrary, he is well satisfied, and in justice to them thinks it right to state that they were entirely ignorant that anything wrong was done, and could have had no suspicion of it. When they made sales the greatest publicity was given to them, and one paper in Philadelphia at least gave the number of packages sold at each sale.

EDWARD THOMSON.

Duly affirmed and subscribed the 31st December, 1825, before me.

RICHARD RENSHAW,
Justice of Peace, County of Philadelphia.

I, Peter Lohra, of Philadelphia, notary public, by lawful authority duly commissioned and sworn, do hereby certify and declare unto all whom it doth or may concern, that Richard Renshaw, esq., before whom the annexed affidavit has been taken and subscribed by Edward Thomson, therein named, is a justice of the peace in and for the county of Philadelphia, in the State of Pennsylvania, duly commissioned and qualified, and by law authorized to administer oaths or affirmations, and that the name or signature "Richard Renshaw," subscribed to the jurat at the foot of the said affidavit, is of the proper handwriting of the said Richard Renshaw, and is entitled to full faith and credit accordingly in courts of justice and elsewhere.

In testimony whereof I have hereunto set my hand and affixed my notarial seal, the thirty-first day of December, 1825.

PETER LOHRA, *N. P.*

[ENCLOSURE IN DOCUMENT C.]

DR. *Mr. Edward Thomson in account with Joshua and William Lippincott & Co.* CR.

1825.			1825.		
	To balance	$65,134 81		By sundry notes	$67,817 03
July 12	Notes	100,000 00	Aug. 4	Sales	96,766 39
13	Do	40,000 00	Sept. 1	Do	31,670 49
15	Do	60,000 00		By sundry notes	25,720 23
19	Do	40,000 00	23	By cash, his checks, September 27, 28, 29, 30	38,100 00
30	Do	14,465 00	Oct. 11	Do do do	25,500 00
Aug. 4	Do	20,000 00		Do do do do	10,000 00
9	Do	24,900 00	12	Do do do	2,100 00
11	Do	20,000 00		By note September 3	1,670 86
18	Do	20,000 00	Nov. 8	By cash	20,000 00
	To commisssions on notes advanced	7,678 28		By note	775 15
Sept. 23	Notes	38,127 99	12	By cash	10,000 00
Oct. 11	Do	37,623 70		By sundry notes	21,258 48
Nov. 8	Do	20,039 90		Do	1,021 33
12	Do	15,227 73		[The notes here are of sundry purchasers of teas.]	
17	Do	33,909 31			
	To sundry deductions	1,173 00		Balance	205,879 76
		558,279 72			558,279 72
	To balance	205,879 76			

[The notes on DR. side mean our own notes.]

I certify that the above account of Edward Thomson with J. & W. Lippincott & Co., also the balance of $205,879 76 due J. & W. Lippincott & Co., is correct, according to their books, which have been principally kept by myself. That I am well acquainted with the transactions between Edward Thomson and J. & W. Lippincott & Co.; and that the charges of notes, &c., and credits, are bona fide transactions; and that the notes, &c., therein charged, were given to Edward Thomson on account of teas, &c.

JOS. BISPHAM, JR.

PHILADELPHIA, *December* 31, 1825.

D.

JANUARY, 1826.

SIR: Upon reflection, as the affidavits of the two Mr. Mackies and the letters of Messrs. Binney & Sergeant are explanatory of the report of General Steele, I enclose them to you, in order that they may be transmitted with the report if you should deem it proper. They were, indeed, intended to afford information to the Department on the subject in question, and should have been left this morning had I not have supposed it was then too late. The transmission of them with the report, while we shall consider it just, will confer a favor on the house which I represent here.

With great respect, your obedient servant,

B. W. RICHARDS.

Hon. RICHARD RUSH.

E.

PHILADELPHIA, *January* 2, 1826.

GENTLEMEN: Having understood that a notice given by you to the custom-house in Philadelphia, in regard to certain teas on board the schooner Enterprise, has been considered as implicating you in some connexion with their improper removal from the public store, I state, with great pleasure, my knowledge of the circumstances relating to that notice.

On the morning of the 19th November last Mr. W. Lippincott, on your behalf, applied to me for counsel in relation to certain teas which E. Thomson had shipped or was shipping to Smith & Nicolle, or Francis H. Nicolle, at New York. The statement made to me was that Mr. Thomson had some days before received your consent to his sending *two chops* of teas out of a larger parcel assigned to you as security for advances to Smith & Nicolle, under the condition that they should give you their notes for the teas at a certain rate per pound; and that you had given him the key of the store that he might obtain a delivery from the custom-house; that, in the course of the morning, you had ascertained that a larger quantity had been sent, or was in a course of transmission, than you had intended to comprehend under the description of *two chops;* that some you believed had already been shipped to New York, others were then on board one or two coasters in the Delaware; and that the sheriff had levied on them an execution at the suit of Smith & Nicolle, or Francis H. Nicolle, or both.

Upon this statement I gave the advice which I deemed expedient.

On the succeeding morning, Sunday, I saw Mr. W. Lippincott and Mr. Richards, who informed me that it was the intention of the latter to proceed immediately to New York in pursuit of that part of the teas which had sailed; and that, by the statement they had received, there were 100 chests on board the schooner Enterprise at the wharf, and not expected to sail before the middle of the week. I gave no advice at that time in regard to the course to be pursued with these 100 chests; but I am entirely satisfied that neither in this nor in the previons interview was any circumstance stated that could justify a suspicion that these teas had been removed from the custom-house stores without bonding and the official permit.

On the following Monday or Tuesday I was informed by Mr. W. Lippincott that a search-warrant had been issued by an alderman of the city to search the stores of Messrs. J. & W. Lippincott & Co. for teas alleged to have been fraudulently removed from the custom-house; and that, although the officer to whom it was delivered had shown some reluctance to execute it, he had finally, by the invitation of Mr. Lippincott, examined the stores.

At a consultation to which this event gave rise Mr. Sergeant was present, and it was the suggestion of Mr. Lippincott himself that possibly the teas in the Enterprise were in the predicament stated or referred to in the warrant, and he asked our advice upon the course which that circumstance called upon you to pursue. Mr. Sergeant and myself unhesitatingly advised that you should communicate to General Steele the information you had received of the 100 chests in the Enterprise, leaving the custom-house to take the course it thought proper. The existence of the search-warrant, and the examination of your stores, independent of all other considerations, made it expedient to state the fact, whatever might be the inference drawn from it, and we expressly alluded to that inference, which I find has been drawn, but the danger of which did not, in our opinion, make the course we advised any the less expedient.

If this statement can be of any service to you in removing that which I believe to be an entirely unfounded suspicion it will give great satisfaction to yours, very respectfully,

H. BINNEY.

Messrs. J. & W. LIPPINCOTT & Co.

F.

SOUTH FOURTH STREET, *January* 3, 1826.

DEAR SIRS: I have read with attention Mr. Binney's letter of this date addressed to you. My personal acquaintance with the matters which are the subject of it began with the consultation mentioned by Mr. Binney. In the history of that consultation, and of the notice to the custom-house which grew out of it, my recollection agrees precisely with his. I remember distinctly the first suggestion by Mr. Lippincott that the 100 chests of teas might possibly have been taken from the stores without a permit, and that it was suggested merely as a possibility and not as a fact. We considered carefully what was right to be done, having regard not only to the interests, but also to the character of your house, and we came to the conclusion that it was proper to give the notice. It was given accordingly under our advice, cautiously abstaining from an averment of the fact that the teas had been so taken, because you did not know the fact and were unwilling to assert it, or to be in any manner responsible for the consequences of the communication. I should regret extremely that what we thus advised from the best motives should be misconstrued to your prejudice.

Very truly yours,

JOHN SERGEANT.

Messrs. JOSHUA & WILLIAM LIPPINCOTT & Co.

G.

Personally appeared before me Peter Mackie, of the city of Philadelphia, who, being duly sworn, declares and says, that he has been in the employ of Edward Thomson, as principal clerk, for upwards of ten years; that he has been intimately acquainted with most of his concerns, and knows that teas have been taken by him from store without being regularly bonded, but that this deponent has ever refused to be concerned in these transactions.

That Joshua and William Lippincott & Co., each and all of them, were, as far as he knows and verily believes, entirely ignorant of the fact that any teas whatsoever imported by the said Edward Thomson were taken from the custom-house stores, or any other stores under the custom-house locks, without having the duties secured thereon according to law. And from his having settled and adjusted all accounts that have existed between the said parties for many years past, he knows, and verily believes, that all the transactions of said J. and W. Lippincott & Co. with Edward Thomson have been fair and *bona fide*, and have been conducted, on their part, in the most honorable and upright manner.

PETER MACKIE.

PHILADELPHIA, *January* 5, 1826.

Sworn and subscribed, the 5th January, 1826, before me,

AB'M. SHOEMAKER, *Alderman.*

H.

Personally appeared before me Charles Mackie, of the city of Philadelphia, who, being duly affirmed, doth declare and say, that he has been in the employ of Edward Thomson, of the said city, merchant, for four years and upwards, and has been intimately acquainted with most of his concerns, and knows that teas have been removed from stores by the said E. Thomson without being regularly bonded. And he does verily believe, and is perfectly confident, that Joshua and William Lippincott & Co., each and all of them, were entirely ignorant of the fact that any teas whatever imported by Edward Thomson were taken from the custom-house stores, or any other stores, without having the duties secured thereon according to law. And he does further know, and verily believes, that all the transactions of said J. and W. Lippincott & Co. with Edward Thomson have been fair and *bona fide*, and conducted, on their part, in the most honorable and upright manner.

CHARLES MACKIE.

PHILADELPHIA, *January* 5, 1826.

Affirmed and subscribed before me,

AB'M. SHOEMAKER, *Alderman.*

WASHINGTON, *January* 30, 1826.

SIR: I have the honor herewith to present a report of my proceedings, under the instructions of the Executive of the United States, respecting the recent transactions of the custom-house at Philadelphia, growing out of the failure of Edward Thomson, as well as respecting the general administration of that Department.

I am, with great respect, your obedient servant,

SAMUEL H. SMITH.

Hon. RICHARD RUSH, *Secretary of the Treasury.*

[For the report see ante page 375.]

No. 1.

PHILADELPHIA, *January* 21, 1826.

SIR: Enclosed I send you my letter, in substitution of that which you received under date of the 11th instant. An apology is necessary for its being so long delayed; not being able to get out, I have waited the convenience of the alderman, who came to my house to administer the oath you required.

I am, very respectfully, sir, your obedient servant,

JOHN STEELE.

Hon. S. H. SMITH, Esq.

COLLECTOR'S OFFICE, *Philadelphia, January* 11, 1826.

SIR: Agreeably to your request, I submit the following statement relative to Mr. E. Thomson's failure—the unlawful removal of teas from his stores, together with such circumstances as appeared in any measure connected with the subject that have come within my knowledge.

The failure of Mr. Thomson was announced on Saturday, the 19th of November last. On the same day Messrs. Lippincott applied at the custom-house for permission to enter and receive from store certain teas, mentioned in several entries, endorsed with E. Thomson's assignment to them, bearing date the day

of his failure; this circumstance appearing to present a legal objection, requiring some time for reflection, their demand was not then complied with. No suspicion being entertained of any thing amiss in Thomson's stores, the main ground of objection to the delivery of the teas claimed by Messrs. Lippincott & Co. was, that bonds of E. Thomson's being that day due and unsatisfied, they could not be permitted to enter the goods without paying a cash duty; whilst they insisted on being allowed the usual credit, in consequence of having assignments given by E. Thomson previously to his insolvency, which were then for the first time exhibited. Thomson's bonds being returned from bank, the Lippincotts proposed giving their check for the amount, and were permitted, in the evening, to sign bonds for the entries presented by them in the morning.

After these transactions, a suggestion by Mr. Thompson that his assignments to Messrs. Lippincott & Co. were intended to include the balance of his teas in store, a slight examination of the documents in the office, showing that there should be a much greater quantity, excited strong suspicion that something was materially wrong; but the information derived the next day (20th) from C. Mackie, a young man in Thomson's employ, that a large quantity of teas had been taken from store without permit, and transmitted to New York and Boston, removed all doubt on the subject. The Deputy Collector was instructed on Monday morning to have the bonds given by Messrs. Lippincott & Co. cancelled, and return their check, when, after consulting the District Attorney, a refusal to deliver the goods claimed by them became absolute, in consequence of which suit was instituted against me.

With the view of ascertaining the amount of teas unlawfully removed, application was made to Mr. Thomson on Monday (21st) for the keys of his stores, which he had previously promised to furnish, when we were informed that they were in the hands of Messrs. Lippincott & Co., and were withheld by them till near the last of the week, before we were permitted to take an inventory of the teas remaining in store, without which we had no means of ascertaining the actual amount of those unlawfully taken away. The measures taken for the recovery of those teas it may not be of importance to mention. The whole number of chests seized at New York, Boston, and Baltimore, and at this place, amount to 6,196.

The surveyor was requested to have examinations made of the other stores in the city wherein spirits, wines, and teas were deposited in charge of the customs, who reported them in safe condition.

For information respecting the delivery to the importer of the certificates, directed by the 41st section of the collection law, to accompany spirits, wines, and teas, and also the manner of storing these articles, and delivering the same from store, I give the following extracts from my correspondence with the surveyor on these subjects.

Collector's letter: "The particular point of inquiry was in reference to those articles which have been put into store; whether such certificate applicable to those goods in store have been given by you to the proprietor, importer, or consignee, before such goods have been delivered from store to the proper person, on permit granted by the Collector and Naval Officer for that purpose."

Surveyor's letter: "They (the certificates) were always delivered to the persons authorized to receive the same, as soon after the landing of the cargo as they could be prepared, whether in store or not."

Collector's letter: "What has been the usual course pursued by the officers of the customs in storing spirits, wines, and teas, as also in delivering the same from store?"

2d. "Do you know of any course pursued in the premises other than that prescribed by law, or any indulgence granted which the law does not authorize; and if such has been the case, say by whom?"

Answer by surveyor: "The usual course has been, that when the vessel is discharging, the spirits, wines, and teas have been taken from the wharf to the stores of the merchants, and when all have been delivered from the vessel, some days have been allowed by the inspectors to the merchants to assort the different chops of teas, and store properly the spirits and wines. In delivering the same from store, the inspectors have unlocked their stores and superintended the delivery; but in some cases, when very busily employed, the inspectors have intrusted the keys to the merchants, it being deemed necessary for the furtherance of business, which otherwise would have caused ruinous and unnecessary delays to the merchants. This has always been the practice and custom allowed by the different surveyors, and, in storing, it would be impossible to do otherwise, unless the inspectors were to follow the loads of every dray, when, in many instances, twenty or more stores have been taken to receive the goods in various parts of the city."

"The course pursued in the premises, in allowing the merchants possession of the keys, was not according to law, but as described in *answer first*. Indulgence was specially granted, in one instance, by me to Messrs. Smiths for removing the locks, for the purpose of sooner making sales, and arranging them for the inspection of the purchasers, and was without any loss to the Government. This was two years, or more, past."

Any more particular information, which you may deem requisite on these points, you will, no doubt, receive from the surveyor and inspectors.

The information which we received respecting the removal of teas that were not put into store from the pavement at the store door, where they were laid down by the porters as they brought them from the vessels; the means employed by Mr. Thomson to procure the keys from the officer when otherwise so engaged as not to be able to attend at the stores, and the use made of those keys in opening the custom-house locks on other stores than that in which the teas mentioned in the permit were deposited, has been derived from Charles Mackie, before mentioned, who might be able to give some further light on the subject. Should you wish to examine him the Deputy Collector will endeavor to procure his attendance on you when you may require it. The amount of teas taken without permit, and transmitted to New York, Boston, and Baltimore, we had from Mr. Thomson's statements, subscribed with his own hand.

If I have fallen short, in the brief narrative I have given, of affording you the view of the subject you desire, anything further within my knowledge, or that of the Deputy Collector, will promptly be furnished. I enclose a list of the inspectors, &c., &c., employed at this port in the collection of the revenue.

I am, very respectfully, sir, your obedient servant,

JOHN STEELE, *Collector.*

SAMUEL H. SMITH, Esq.

Personally appeared before me, one of the aldermen of the city of Philadelphia, John Steele, Collector

of this district, who, being duly sworn according to law, doth depose and say, that the foregoing statement of facts is true to the best of his knowledge and belief.

JOHN STEELE.

Sworn and subscribed before me, the 21st day of January, 1826.

WILLIAM MILNOR, *Alderman.*

Inspectors.—Charles Anderson, Benjamin Ashmead, John Brown, John Boyd, Thomas Cash, William Dalzell, James R. Dickson, John Davis, John W. Durant, J. H. Fisler, Andrew Geyer, Chambers Gaw, William P. Gaw, Robert Hopkins, Henry Huber, Andrew Jackson, John Reed, Joseph Robinson, John P. Schott, Rowland Smith, Jacob Zebley; David Rose, at Lazaretto; Frederick Shull, Marcus' Hook; Job Whipple, master of the barge; four boatmen.

John Steele, jr., weigher; Samuel Ross, George Dannacker, Robert A. Patten, deputy weighers; Joseph Abbott, John Scott, James B. Scott, Samuel L. Palmer, measurers; Robert Milnor, gauger; Charles S. Jackson, deputy inspector and marker.

Collector's Office.—John Kern, deputy collector; Richard L. Howell, Thomas F. Valette, Robert Steele, Charles G. Treichel, Charles Treichel, David Gibson, John C. Pechin, Thomas Latimer, Thomas Ashmead, Abraham Martin, Richard George, Julien Henry, clerks; Thomas Stewart, Samuel Ross, public appraisers; William Jones, naval officer; John D. George, deputy naval officer; Robert Heysham, clerk; James Glentworth, surveyor; James Glentworth, jr., deputy surveyor.

No. 2.

CUSTOM-HOUSE, NAVAL OFFICE, *Philadelphia, January* 11, 1826.

SIR: Agreeably to your intimation, I proceed to narrate the facts and circumstances which have come to my knowledge touching the fraudulent removal of sundry large parcels of teas, by Edward Thomson, from the storehouses in which they had been deposited, in conformity to the sixty-second section of the act of Congress of March 2, 1799; and, as the duties of the Naval Officer have no connexion with, or agency in, the transactions of any other than the office of the Collector, the information I possess is derived from that source alone.

It appears that, on Saturday, the 19th of November last, Messrs. Joshua & William Lippincott & Co. presented to the Deputy Collector four several entries of teas, including, in the aggregate, 3,457 packages in store, as aforesaid, transferred to them by the said Edward Thomson, whose failure having just then been announced, and two of his bonds, due that day, being unpaid, the Deputy Collector refused to receive the entries. But in the evening of that day, after office hours, they again presented their entries, and agreed to pay the two bonds which lay over; upon which condition they were permitted to bond the duties, and were promised a permit to remove the said teas from store on the Monday following, in office hours.

In the meantime, however, the Collector received information from an authentic source that large parcels of teas had from time to time been illicitly removed from the stores by Edward Thomson, and shipped to New York, Boston, and Baltimore; in consequence of which, when Messrs. Lippincott applied for the permit it was refused and the bonds which they had executed were cancelled.

The Collector had promptly despatched on the day preceding two confidential officers to New York, with instructions to seize the said teas wherever they could be found; in which they in part succeeded, and to a considerable extent. He had also written to the Collector of Boston, with information which enabled that officer to seize a considerable quantity there; and in like manner to the Collector of Baltimore, where a partial seizure was also made.

Measures were also immediately taken by the Collector to ascertain the actual extent of the fraud, by a strict examination of the stores; the completion of which was, however, retarded by the refusal of Messrs. Lippincott to permit the officers to enter the stores, of which they held the keys under the transfer made to them by Thomson.

The Collector and his deputy have conferred with me freely on the measures which have been pursued to elicit the necessary information, and repair the injury as far as may be practicable, and they have appeared to me as judicious and efficient as could have been devised.

Of the means employed to effect the fraudulent removal of the teas I have no knowledge. The artifices which appear to have been employed by the perpetrator to elude the inspection evince an indifference in the choice of means; and various means have, in all probability, been employed to effect the end. No doubt the occasional possession of the public keys, as admitted by some of the officers of inspection, whom, it appears, have been induced from time to time, by the pressure of the duties of inspection on the wharves when many vessels were discharging at the same time, to yield to the importunity of individuals who held permits to remove goods from the storehouses, may have enabled him, in part, to effect his object.

The root of the evil appears to me to be in the warehousing system as now by law established. The numerous arrivals nearly at the same time, particularly of large cargoes from China, perhaps to thirty or forty different consignees, scattered over the surface of this large city, each desirous to store his goods contiguous to his seat of business, together with the rapid transportation of all these in every direction at the same time, creates such a diversity of calls upon the officers of inspection as must at such times render it extremely difficult, if not impracticable, to answer to those calls and at the same time to inspect the landing of the cargoes. Add to this, the wines and liquors thus stored require frequent examination and coopering, during which time the presence of an inspector is required.

These difficulties have, no doubt, led to the irregular practice of occasionally confiding the public key to the importers for the purpose of removing permitted goods, or of examining and coopering wines and liquors. Another evil in the system is that, although the importer may at pleasure require the presence of an officer, he may refuse to permit an officer to enter his store when the public interest alone may require it.

Were the storehouses exclusively those of the United States, and concentrated, as in that case they would be, the inspection could be conducted with convenience, regularity and security, and the Govern-

ment would be remunerated for the cost by a moderate charge for storage, and effectually protected from the perpetration of similar frauds.

I remain, very respectfully, sir, your obedient servant,

W. JONES, *Naval Officer.*

SAMUEL H. SMITH, Esq.

I, William Jones, Naval Officer of the district of Philadelphia, do solemnly affirm that the facts stated in the foregoing representation are just and true to the best of my knowledge and belief.

W. JONES.

Affirmed before me this 19th day of January, 1826.

WILLIAM MILNOR, *Alderman.*

No. 3.

SURVEYOR'S OFFICE, *District of Philadelphia, January* 12, 1826.

SIR: Agreeably to your request I submit the following statement: The course pursued in storing spirits, wines, and teas, have been as follows: When the vessels are discharging the spirits, wines, and teas are taken from the wharves to the stores of the merchants, and when all have been delivered from the vessel time has been allowed by the inspectors to the merchants to assort the different chops of teas and the different packages and qualities and to stow properly the spirits and wines. In delivering the same from store the inspectors have unlocked the stores and superintended the delivery; but in some cases, when very busily employed, the inspectors have intrusted the keys to the merchants, it being deemed necessary for the furtherance of business which would have caused vexatious and unnecessary delays to the merchants and would result in the loss of a sale of their spirits, wines, and teas; this has always been the practice and custom allowed by the different surveyors; in short, it would be impossible to do otherwise with the very limited number of inspectors, and unless they followed every load to insure their being safely deposited in the stores. In many instances twenty or more stores are taken by the different merchants for one vessel, and their porters hauling to all of them at the same time in various parts of the city. In the month of April last there were six Canton vessels with teas, sixteen vessels with spirits and wines, and twenty-eight other vessels from foreign ports; the number of inspectors at that time was twenty-five, (one has since died,) disposed of in the following manner: one at Marcus Hook, one at the Lazaretto, one in charge of the revenue barge, two in the public stores at the custom-house, three attending coasting vessels, leaving seventeen to attend to the delivery of cargoes from foreign ports, re-shipping goods for drawback, storing and delivering spirits, wines, and teas from store. It frequently happens that, while teas are discharging from the vessel, permits are received by the inspector to deliver part of the same which have been landed; and in this way Mr. Thomson hauled more away than were actually entered and bonded. After teas have been put in store it is impossible to count them, and must frequently take for granted that all is correct. After the stores are locked up the inspector has one lock and key, the merchants another; and should the inspector wish to visit the stores he cannot, without obtaining the consent of the merchant who holds the other key, so that the inspector has no opportunity of frequently examining the stores for the purpose of seeing whether any frauds have been committed. As respects the fraud committed by E. Thomson, I will observe that the key of one store would unlock several others, and when in possession of the key he had easy access to the other stores. The frequent calls on the inspectors to attend at stores containing spirits, wines, and teas, for the purpose of showing samples, coopering, &c., through the various and detached parts of the city, cannot be attended to properly, unless the warehousing system is placed on a different principle from the present. There are now seventy-one stores in charge of the inspectors, and in the spring they will far exceed one hundred. The William Savery entered on the 28th of February, 1824; also, on the 28th of February, 1825; and the dates and marks being similar, it afforded greater facilities to Mr. Thomson for furthering his designs in defrauding the revenue; the former cargo being entered out of store; the latter discharging; and, instead of going into store, a great number were taken direct from the vessel and shipped to New York, as has been discovered since Mr. Thomson's failure.

With great respect, your most obedient servant,

J. GLENTWORTH, *Surveyor and Inspector of the Revenue.*

SAMUEL H. SMITH, Esq., *Philadelphia.*

N. B. Should any further information be required it will be promptly given.

No. 4.

Interrogatories to John Steele, Esq., Collector of the port of Philadelphia.

Question 1. Were all the provisions of law faithfully complied with in regard to the importations in the ships William Savery, Addison, Woodrop Sims, Benjamin Rush, and Thomas Scattergood, which arrived in the year 1825, so far as the same embraced a part of your duty directly or so far as they involved a superintendence by you over others?

Answer. The provisions of the law, as far as it relates to the duties of my office, have, I believe, been faithfully complied with in regard to the importations in the ships William Savery, Addison, Woodrop Sims, Benjamin Rush, and Thomas Scattergood, which arrived in the year 1825.

Question 2. Have any, and to what extent, permits been granted for the withdrawal from the stores of the teas of Edward Thomson, without the duties being previously legally secured? It is presumed not; but the question is put to supersede all doubt.

Answer. No such permit has been granted.

Question 3. State the amounts of the several bonds, with the sureties in each, given by Edward Thomson, which, whether due or not, remain unpaid, and whether the sureties were, at the time the bonds were given, in good credit, and considered as competent to pay them?

Answer. The several bonds, with the sureties, given by Edward Thomson, as mentioned in the interrogatory, cannot conveniently be stated in my answer, but an abstract of the whole shall be furnished. The sureties at the time the bonds were given were deemed in good credit, the sureties to some of them considered competent to pay them, but the sureties to others of his bonds were not considered as competent to pay them, in the event of the entire insolvency of the principal, and which, I believe, sureties will seldom be found to be in large transactions, unless where merchants of good standing, doing an equal business, become sureties for one another. In forming an opinion of the sufficiency of security to the United States, it may, perhaps, have happened in too many instances that the sureties and principal were not viewed distinctly, but jointly, in making the estimate; whatever blame may attach to me in this particular, yet candor will not permit me to withhold the concession. To obtain sureties in cases of large amount competent to pay the same, I think, will seldom be found practicable; I have, nevertheless, in respect to all Mr. Thomson's bonds, hitherto believed the interest of the United States to be perfectly secure; this was induced by the extent of Mr. Thomson's business, which indicated extensive capital or credit, (I supposed the former,) as I apprehend that in the last ten years he has paid more revenue to the United States than any other importer, and with a punctuality that could not be exceeded—his bonds, however large the amount, being always paid at bank on the day they became due. The payments made here, besides the considerable amount paid at New York, where he imported several valuable cargoes within the period mentioned, I imagined could not be accomplished without a substantial capital. I was not alone in this opinion.

Question 4. Have there been any recent instances, and particularly in reference to the bonds given previously by Edward Thomson, of persons signing them as sureties, and out of office hours? State the instances, if any, including the dates of the bonds, the principals and previous sureties, the amounts, the sureties recently added, and whether by power of attorney, and, in that case, stating the attorney, with the times when the names of the recent sureties were added.

Answer. By information from the Deputy Collector, some of E. Thomson's bonds, which, through oversight, were incomplete at the time they were given, had a surety, by his attorney, added on the evening of the 19th of November past. The dates of the bonds, &c., &c., &c., will be particularly noted in the abstract promised in my answer to the third interrogatory.

Question 5. Have you any knowledge of the existence of any collusion between any of the officers of the custom-house and Edward Thomson, or of any connexion or close intimacy with him, or any other facts, indications, or appearances pointing to just suspicions on this head? If you have, state minutely the extent of your knowledge.

Answer. I have no knowledge of, or cause to suspect the existence of any collusion between any of the officers of the custom-house and E. Thomson, or any other person.

Question 6. Are the books required by the 53d section of the collection law to be kept by the inspectors duly transmitted to you by the surveyor, and do they appear to be faithfully kept?

Answer. The books kept by the inspectors, as directed by the 53d section of the collection law, have not been transmitted to me by the surveyor, nor required so to be, unless when reference thereto occasionally rendered it necessary. The surveyor's return to my office of the discharge of the cargo of each vessel exhibit, substantially, everything noted in those books.

Question 7. Are the permits for unlading goods from vessels, or taking them from the stores in which they are deposited, invariably signed by you and countersigned by the naval officer, and is this always done after they are filled up?

Answer. Permits for the delivery of goods from vessels or from store are invariably signed by the Collector and naval officer, or their deputies, but in no instance till after they are filled up.

Question 8. Have all the officers and persons appointed pursuant to the act of March 2, 1799, taken the oath or affirmation required by the 20th section thereof?

Answer. All the officers appointed since I have been Collector have taken the oath or affirmation required by the 20th section of the act of March 2, 1799. I presume the same was done in the time of my predecessors.

Question 9. Are the official papers of the respective offices in the custom-house properly arranged and carefully preserved, and the books and records brought up to the present time?

Answer. The official papers of the custom-house are, in my judgment, properly arranged and carefully preserved, and the books and records brought up to the present time as far as practicable; would be pleased if Mr. Smith would examine, for his own satisfaction, as far as his leisure will permit.

Question 10. How are the certificates directed to be given by the 41st section of the collection law issued, and in what way are they accounted for?

Answer. The certificates directed by the 41st section of the collection law are prepared by the surveyor, are signed and sealed in my office, and returned to the surveyor, who can explain the manner they are issued. We have no further concern with those certificates but for the identification of goods to which they apply when entered and inspected for exportation, after which they are brought to my office and cancelled.

Question 11. What has been the usage as to the delivery of certificates to the owners of goods, and has that usage been invariable?

Answer. Of this I have no knowledge, except as informed by the surveyor, which information is particularly mentioned in my communication to you of the 11th instant.

Question 12. Have you ever given the surveyor any instructions respecting the delivery of certificates, and what are they?

Answer. I do not recollect that I have.

Question 13. Is a weekly report made to you by the surveyor of the names of such inspectors, weighers, measurers, and gaugers as may be absent from or neglect to do their duty?

Answer. Such report has not been made to me by the surveyor, whence I always inferred that there was no absence from or neglect of duty to be reported.

Question 14. Have you any knowledge of the usage in storing spirits, wines, and teas deposited under a general bond given by the owner, without surety; of the mode of securing the stores and of taking goods from them, and whether the usage has been recently in any way changed? If so, state it.

Answer. I have no other knowledge than by information, as stated in my answer to the 11th interrogatory.

Question 15. How long have you been in office?

Answer. I have been in office since the 28th of August, 1808.

Question 16. Have you in any cases granted any indulgence which the law does not sanction? If so, state it, and the grounds on which it was granted.

Answer. Though I have endeavored to afford the merchants every facility and accommodation in transacting their business in the custom-house as far as consistent with my duty, I do not recollect to have granted any indulgence that the law does not sanction.

Question 17. Is it within your knowledge that any frauds, collusions, or connivances, in violation of law or duty, or flagrant neglects, have been committed or practiced by any officer or person connected with the custom-house? If so, state them.

Answer. I have no knowledge of any frauds, collusions, &c., &c., &c., practiced by any officer or person connected with the custom-house, or of any neglect or omission of duty but that referred to in my answer to the 11th interrogatory.

Question 18. What has been the usage at the custom-house in respect to assignments of goods deposited in stores? Do you know of any instances in which any other person than the original owner has been permitted to *enter them out* of the stores on paying or securing the duties? If so, state them, with the nature of the assignment, and whether it embraced the whole goods of the original owner in store, or only a part of them.

Answer. There has not, within my recollection, been an assignment made of goods in store, except those by Mr. Thomson to Messrs. Lippincott & Co. Goods have always been entered by the owner, or, as the case may be, by such other person as the 36th section of the collection law authorizes to make entry thereof. The goods of insolvents have been delivered to their assignees, as they would have been to the original owner had he not become insolvent.

Question 19. It is represented that from a period commencing with the last spring, and continuing until the close of autumn, Mr. Thomson was in the habit of selling here, at public auctions, boxes or parcels of the very teas which he fraudulently withdrew from store, or which had not been, as they should have been, stored, which sales were matter of common notoriety, advertisements and other notices of them constantly appearing in the newspapers. Are such facts? If so, through what causes did it happen that the officers of the customs were not excited into wakefulness by these publications? Do you know, or can you learn, and if so, state, whether these advertisements carried on their face any evidence of the teas offered for sale being those of Mr. Thomson's, so fraudulently removed?

Answer. The advertisements of auctioneers, as far as I have noticed, do not give the names of the owners of teas or other goods offered for sale; but had the name of Mr. Thomson or any other importer of teas been particularly mentioned, it would not have excited attention, unless there was some previous ground of suspicion of fraud, which was not entertained of Mr. Thomson until he became insolvent; beside, it is not to be inferred that teas advertised for sale by auctioneers are in their store or custody, as the article, I understand, is generally sold in any considerable quantity by samples, whilst the goods are yet in the store where deposited. If sale is made, they are entered and bonded by the importer, and permit given for their delivery from store. If sale is not made, they remain in store as before. The importers of teas can give you more particular and satisfactory information on this subject.

Question 20. State any further facts, not embraced within the scope of these inquiries, which may, in your opinion, furnish useful information respecting the recent frauds committed, or generally respecting the administration of the custom-house.

Answer. I do not recollect any other facts or useful information that I could furnish respecting the frauds committed, or the administration of the custom-house, but what is expressed in my answers to the foregoing interrogatories.

Question 21. Should your deputy be able to furnish any information called for by the above interrogatories besides that given by you, or any other information material to the inquiry into the transactions arising out of the failure of Edward Thomson, or into the general administration of the custom-house, be pleased to obtain a statement thereof, to be made by him as a supplement to your deposition, or in a distinct document.

Answer. The interrogatories and answers have been communicated to the Deputy Collector, who has not intimated to me that he could add any other material information to that given in my answers.

Personally appeared before me, one of the aldermen of the city of Philadelphia, John Steele, Collector of this district, who, being duly sworn according to law, doth depose and say that the answers to the foregoing interrogatories are just and true, to the best of his knowledge and belief.

JOHN STEELE, *Collector.*

Sworn and subscribed before me, the 23d day of January, 1826.

WILLIAM MILNOR, *Alderman.*

No. 5.

Interrogatories to William Jones, Esq., Naval Officer of the port of Philadelphia.

Question 1. How long have you been in office?

Answer. That I entered upon the duties of my office on the 8th day of December, 1824.

Question 2. Were all the provisions of law faithfully complied with in regard to the importations in the ships William Savery, Addison, Woodrop Sims, Benjamin Rush, and Thomas Scattergood, which arrived in the year 1825, so far as the same embraced part of your duty directly, or so far as they involved a superintendence by you over others?

Answer. This question I answer in the affirmative.

Question 3. Have any, and to what extent, permits been granted for the withdrawal from the stores of the teas of Edward Thomson, without the duties being previously legally secured? It is presumed not, but the question is put to supersede all doubt.

Answer. That no permits have been granted for removing the teas, mentioned in the third question, without the duties being previously legally secured.

Question 4. Are the permits for unlading goods from vessels, or taking them from stores in which they are deposited, invariably signed by the Collector and countersigned by you, and is this always done after they are filled up?

Answer. That the permits for unlading goods from vessels, or removing them from the stores in which they are deposited, are invariably signed by the Collector or his deputy, and countersigned by myself or my deputy after they are filled up.

Question 5. Are all the papers connected with your office properly arranged and carefully preserved, and the books and records brought up to the present time?

Answer. That all the papers connected with my office are properly arranged and carefully preserved, and the books and records are brought up as near the present time as the nature of the business will admit, or the laws and the regulations of the Treasury Department require.

Question 6. Have you any knowledge of the usage in storing spirits, wines, and teas, deposited under a general bond, given by the owner without surety, of the mode of securing the stores, and of taking goods from them, and whether that usage has been recently in any way changed? If so, state it.

Answer. That having no connexion with or participation in the duties involved in the sixth question, I have no knowledge of the manner in which they are discharged.

Question 7. Have you in any cases granted any indulgence which the law does not sanction? If so, state it, and the grounds on which it was granted.

Answer. That I have granted no indulgence in any case which the law does not sanction.

Question 8. Have you any knowledge of the existence of any collusion between any of the officers of the custom-house and Edward Thomson, or of any connexion or close intimacy with him, or any other facts, indications, or appearances pointing to just suspicions on this head? If you have, state minutely the extent of your knowledge.

Answer. That I have no knowledge of the existence of any collusion between any of the officers of the custom-house and Edward Thomson, or of any other facts, indications, or appearances pointing to just suspicions on this head.

Question 9. Is it within your knowledge that any frauds, collusions, or connivances, in violation of the law or duty, or any flagrant neglect have been committed or practiced by any officer or person connected with the custom-house? If so, state them.

Answer. That I have no knowledge of any frauds, collusions, or connivances, in violation of law or duty, or any flagrant neglect having been committed or practiced by any officer or person connected with the custom-house, except it be the neglect implied in the practice of occasionally intrusting the public keys with the importers to remove permitted goods in the absence of an inspector, with which practice I have only become acquainted, by the admission of some of the officers of inspection, since the failure of Edward Thomson.

Question 10. It is represented that, from a period commencing with the last spring and continuing until the close of the autumn, Mr. Thomson was in the habit of selling here, at public auctions, boxes or parcels of the very teas which he fraudulently withdrew from store, or which had not been, as they should have been, stored, which sales were matters of common notoriety, advertisements and other notices of them constantly appearing in the newspapers. Are such the facts? If so, through what causes did it happpen that the officers of the custom-house were not excited into wakefulness by these publications? Do you know, or can you learn, and if so, state, whether these advertisements carried on their face any evidence of the teas offered for sale being those of Mr. Thomson's, so fraudulently removed?

Answer. In regard to the alleged "public advertisements and sales at public auction of boxes and parcels of the very teas which Edward Thomson fraudulently withdrew from store, or which had not been, as they should have been, stored," I have no knowledge. I occasionally glance over the advertisements in the public papers, but I had no cause for suspicion nor any motive for a particular investigation of the advertisements alluded to, nor am I now aware that they would have afforded any indication of fraud, as I believe it to be the practice of auctioneers to sell by a few sample chests from each chop, and when sold, the proprietor may secure the payment of the duties the following day, and legally withdraw them from store. The advertisements and exposure to public sale, therefore, furnish no evidence of the quantity advertised being in possession of the auctioneer, or of the extent of the sales, which is only known to the parties interested.

Question 11. State any further facts, not embraced within the scope of these inquiries, which may, in your opinion, furnish useful information respecting the recent frauds committed, or, generally, respecting the administration of the custom-house.

Answer. That I have no knowledge of any further facts, not embraced within the scope of the annexed interrogatories, which would furnish useful information respecting the recent frauds committed upon the revenue, except those which are contained in the statement which, at your request, I addressed to you on the 11th instant.

In regard to the general administration of the custom-house, I have to answer that, in the Collector's department, which alone comes within my view, the business, as far as my knowledge extends, is conducted with order, diligence, and fidelity; and I am at all times prepared to demonstrate the correctness with which the business of the naval office is conducted.

I, William Jones, naval officer of the district of Philadelphia, do solemnly affirm that the answers to the foregoing interrogatories are just and true, to the best of my knowledge and belief.

WM. JONES.

Affirmed and subscribed before me, this 19th day of January, 1826.

WILLIAM MILNOR, *Alderman.*

No. 6.

Interrogatories put to James Glentworth, Surveyor of the port of Philadelphia.

First. In regard principally to the teas imported by Edward Thomson:

Question 1. In what vessels were these importations made, and when did the vessels arrive?

Answer. The importations were made in the ship William Savery, arrived and entered on the 28th of

February, 1825, *via* New York; the ship Addison, arrived on the 4th April and entered on the 5th April, 1825; the ship Woodrop Sims, arrived on the 12th April and entered on the 13th April, 1825; the ship Benjamin Rush, arrived on the 30th June and entered on the 1st July, 1825; the ship Thomas Scattergood, arrived June 30 and entered on the 2d July, 1825.

Question 2. Did you or your deputy (state which) visit or inspect these vessels, make the return to the Collector, and discharge the other duties required by the twenty-first section of the act of Congress of 2d of March, 1799?

Answer. The vessels were visited or inspected by Job Whipple, captain of the revenue barge, who makes a return to this office, and then reports to the Collector; the other duties have been discharged according to the best of my knowledge and ability, as refers to the twenty-first section of the act of Congress of March 2, 1799.

Question 3. Who were the inspectors that first went on board these vessels, and those that superintended the unlading of the teas? state distinctly the name of each vessel, and the name of the inspector or inspectors so engaged in respect to her. Did the inspectors who first went on board do so as a thing of course; did they report having done so; having locked up the cargo, did they forthwith leave the vessel, or remain till the inspectors for unlading the vessel came on board; is any record kept of their names?

Answer. The inspectors who first went on board these vessels when they hauled to the wharves were as follows: John Brown first went on board the ship William Savery, and superintended the unlading of the teas; Robert Hopkins first went on board the ship Addison, and superintended the unlading of the teas; Robert Hopkins first went on board the ship Woodrop Sims, and superintended the unlading of the teas; Robert Hopkins first went on board the ship Benjamin Rush, and superintended the unlading of the teas; John Boyd first went on board the ship Thomas Scattergood, and superintended the unlading of the teas. The inspectors who first went on board did so as a thing of course; but with these vessels they remained on board and discharged their cargoes. The inspectors reported to the office having taken charge of these vessels, or were detailed by me or my deputy for that purpose. Having locked up the cargo, they remain on board until sunset, except the hours necessary for their meals. A record of their names are kept, and how employed.

Question 4. Were the inspectors who unladed the cargo designated by you?

Answer. They either reported to the office or were designated by me or my deputy.

Question 5. How many boxes or chests of tea were unladen from each vessel, and how many days were the inspectors, as to each vessel, employed in superintending the unlading?

Answer. The number of packages of tea, agreeably to the returns on file in this office, unladen from the ship William Savery, were 8,550; from the ship Addison, 8,120; from the ship Woodrop Sims, 8,400; from the ship Benjamin Rush, 7,207; from the ship Thomas Scattergood, 6,934. The inspector superintending the unlading of the ship William Savery was employed fifteen days; the inspector of the Addison, eight days; the inspector of the Woodrop Sims, twelve days; the inspector of the Benjamin Rush, nineteen days; the inspector of the Thomas Scattergood, thirteen days.

Question 6. Were the quantity and kind of all the teas ascertained and marked; and how were they ascertained and marked; and by whom?

Answer. The quantity of teas were ascertained from the report made to this office, and the quality ascertained by the different marks and chops on the chests and packages, or by the packages being broken, or being bored, when any doubt existed. They were all marked, according to the quality and kind of teas, by Charles S. Jackson, the marking officer.

Question 7. Had, previous to the unlading of the teas, a permit, signed by the Collector and naval officer, been received; and did the examination by and report to you of the inspectors exactly correspond with the permits; and were the provisions contained in the 30th and 37th sections of the collection law strictly complied with?

Answer. A permit had been received, previous to unlading the teas, signed by the Collector and naval officer, and the report of the inspectors exactly corresponded with the permits; and the provisions contained in the 30th and 37th sections of the collection law were strictly complied with, with the exception of the endorsement of permits for spirits, wines, and teas, which, from the records of the office, do not appear to have been continued or performed after 1802. The sections referred to are now strictly complied with.

Question 8. Did you grant the certificates required to be given by the 41st section of the said law, and to whom were they delivered; were they signed by the Collector and countersigned by the surveyor?

Answer. I did grant the certificates required to be given by the 41st section of said law, and delivered the same to persons employed by Edward Thomson, taking therefor the necessary receipts. They were signed by the Collector, or persons deputed by him, and countersigned by me or my deputy.

Question 9. Were these certificates countersigned after the inspectors' examination of the teas, or were they previously countersigned in blank, and the blanks filled up, and by whom?

Answer. The certificates were countersigned when the quality and kinds of teas were known, and not in blank; the blanks being previously filled up, unless an error was discovered, and was done by me or my deputy.

Question 10. Were these certificates delivered by you or by an inspector, and what inspector, to the importer of the teas?

Answer. The certificates were delivered by me or my deputy to the importer or his clerks.

Question 11. When were these certificates delivered? State the times, distinguishing the different vessels, and particularly whether before the removal of the teas from the wharves on which they were landed, or after such removal and previous to their known admission into the stores allotted to them, or after their admission into said stores.

Answer. The certificates of the ship William Savery were delivered on the 15th and 22d March, 1825; the certificates of the ship Addison, on the 27th April and 23d May, 1825; the certificates of the ship Woodrop Sims, on the 6th June, 15th June, and 19th July, 1825; the certificates of the ship Benjamin Rush, on the 6th August, 10th August, and 13th September, 1825; the certificates of the ship Thomas Scattergood, on the 19th July, 30th July, 6th August, and 26th August, 1825. The certificates were delivered after the teas were landed and stored.

Question 12. The 42d section of the collection law, in connexion with the 7th section of the act of April 6, 1802, to repeal the internal taxes, requires the inspectors of the ports to make regular and exact

entries of all certificates that shall be granted; are these entries duly made by you; and a return made by you to the Collector; if so, at what time was it made in this case?

Answer. Entries are made of all certificates granted, and a receipt taken by me or my deputy. No return was ever made to the Collector, to my knowledge, by any surveyor.

Question 13. Does not the collection law contemplate, in cases where goods are deposited in stores, that these certificates should be only filled up at the time when any portion of the goods are, on permits, withdrawn, and then, and then only, after the duties have been secured, be delivered to the proprietor with the goods so withdrawn from the store; were they so delivered in this case? if they were otherwise delivered, state the circumstances incident to each delivery, so far as they are not embraced in the preceding interrogatories, including the names of any persons who had an agency in their delivery.

Answer. The law has not been so construed, and I never thought that power was given me by the collection law to withhold such certificates from the importers, and the practice has been always to deliver them as soon as they could be completed. Since Mr. Thomson's fraud the certificates are withheld until a delivery from the store takes place; but the law does not contemplate such a procedure; the delivery of the certificates was made by myself or my deputy.

Question 14. Were any inspectors designated by you to superintend the conveyance of the teas from the wharves on which they were landed to the stores? if so, name them, and say whether they were the same inspectors that were charged with superintending the unlading of the teas, distinguishing the inspectors engaged on each cargo.

Answer. No inspector was designated to superintend the conveyance of the teas from the wharves on which they were landed to the stores; neither would it be possible for them to do so, unless every load was followed, put into store, and locked up, and then the inspector would have to return with the dray for another load; this would require too much time in a Canton cargo, full double the number of days required by law, and a great increase of inspectors. Andrew Jackson was employed on the wharf, while all of Thomson's vessels were discharging, in having the teas properly arranged for marking, in delivering those permit from store, that is, those permitted before going into store and bonded with sureties. The inspectors engaged in unlading the cargo are expressed in answer to question three.

Question 15. Did the inspector receive instructions from you, verbal or written, and which, in what stores to deposit the teas; and having deposited them, did they report to you the having made such deposit, specifying the teas and the store in which deposited? state the names of the inspectors and the cargoes they superintended, with the dates of the transactions.

Answer. The inspectors received no instructions in what stores to deposit the teas; the law puts it in the power of the merchant to employ whatever store or stores he may think proper, provided they are considered safe for the storage of goods, and are not likely to be embezzled; neither did the inspectors report in what stores the teas were deposited.

Question 16. Have you any record of the stores in which those teas were deposited; does it merely contain an enumeration of the stores without their contents, or does it specify the contents of each store, and with what particularity? if you have not, is such a record kept by any other officer? if by the inspectors, state the manner in which it is kept by them; state also the name of each inspector, with the stores in his charge in which those teas were or should have been deposited.

Answer. I have at present a record of the stores in which those teas were deposited; it merely states the stores, without their particular contents. Such records are kept by the inspector having charge of the stores, and I do not know in what form they are kept by them. The name of the inspector is Andrew Jackson, and the stores situate as follows: No. 78, South Wharves; Nos. 163, 165, 157, 143, and 145, Water street. Mr. Jackson was assisted by Robert Hopkins in storing and taking them from store.

Question 17. In what manner and by whose directions were the teas carried to the stores, and were they accompanied or not by an inspector? Specify the particulars as to each cargo.

Answer. The teas were carried to the stores on drays, and under the direction of Edward Thomson, or persons employed by him; no inspector accompanied them.

Question 18. Is there any evidence of these teas all being stored; have you any reason, and what reason, to think that parcels of them were never lodged in the stores? State minutely your knowledge in this respect.

Answer. There is no evidence of those teas being all stored. Mr. Jackson and Mr. Hopkins state that they were told by Thomson's clerk, since his failure, that part of the teas, instead of going to the stores, were carried elsewhere. Watching their opportunity, the drays passed the stores instead of depositing their loads. I have no further knowledge on this head.

Question 19. Was there any watch of the stores in which the teas were deposited; were they inspected, and by whom, from time to time; did you give any instructions to the inspectors respecting them? If so, say what they were.

Answer. There was no watch to the stores in which the teas were deposited until after Thomson's failure, which is still continued. They were inspected from time to time by Andrew Jackson. I do not recollect that any instructions were given to the inspector respecting them.

Question 20. From what stores and under what circumstances do the teas appear to be surreptitiously taken? State the owner of each store, the inspector who kept the key, the quantity of tea that was or should have been stored, and that surreptitiously removed, and to what extent, if any, certificates have been delivered embracing the teas so removed.

Answer. I do not know from what stores, or under what circumstances, teas appear to have been surreptitiously taken, nor the owners of the stores. The inspector who kept the keys was Andrew Jackson, who can inform fully on this question. The certificates were all delivered as per answer to question 11, at the time therein stated.

Question 21. Who affixed the locks on the stores, or examined them previous to the storage of the goods; who had the key kept on behalf of the Government? Specify, in these respects, the several stores, and inspectors under whose care they were placed.

Answer. The locks were affixed on the stores by Andrew Jackson and Robert Hopkins. The stores had been long used by Thomson, and were known to the inspectors who had possession of the keys on the part of the Government. The stores are specified in answer to question 16.

Question 22. Have merchants ever refused to produce, on request, their keys? If so, state the instances.

Answer. I do not know that any merchants refused to produce their keys, on request, with the

exception of Lippincotts, after Thomson's failure, but they have it in their power so to do, if they think proper.

Question 23. Have the keys of the stores in which these teas were deposited, in any cases, and by whom, and when, been granted to the importer, without an inspector accompanying him, under the authority of a permit to remove a part of them; and does it appear that from this step more teas, and to what amount, have been removed than the permit allowed?

Answer. The keys of these stores have been granted to the importers by Andrew Jackson and Robert Hopkins at different times, they accompanying the importer and taking off the locks. At other times the importers have had the keys. Whether, from this step, more teas were taken or removed than the permit allowed, I do not know.

Question 24. When did you first learn that the teas of Thomson were not in the stores; and what steps did you take on being so informed?

Answer. At the time of Thomson's failure I was confined to the house by sickness.

Question 25. Did you examine, or cause to be examined, and when, the stores in which these teas were or should have been deposited, and what was the result of the examination? Specify the amount of teas missing in each store; whether any violence appears to have been offered to the locks or other fastenings; whether there were any doors or windows unsecured, so as to exhibit a distinct idea of the security of the stores.

Answer. I was sick at the time the stores were examined by A. Jackson, who reported to the Collector; from what I understood, the stores were secure in every respect.

Question 26. Have you ever received any instructions, and what, from the Collector respecting the delivery of certificates?

Answer. Not to my knowledge.

Question 27. Have you any knowledge of the porters engaged in carrying the teas, either from the wharf to the stores, or from the pavement in front of the stores; or whether they can give any useful information as to their incorrect transportation? If you can, specify their names.

Answer. I do not know.

Question 28. Have the inspectors and weighers, in all cases incident to these teas, discharged their duty agreeably to law? If they have not, specify particularly the cases in which omission, neglect, or connivance may have occurred, including names and dates, with any extenuating circumstances that may have existed, such as long usage, pressure of business, &c.

Answer. I have no knowledge of the inspectors or weighers neglecting their duty in regard to these teas.

Question 29. Have you, in any of the cases incident to these teas, granted any indulgence which the law does not sanction? If so, state it, and the grounds on which it was granted.

Answer. Not to my knowledge.

Question 30. You say, in your letter of the 12th of January, that "it frequently happened that while teas are discharging from the vessels permits are received by the inspector to deliver part of the same, which have been landed, and in this way Mr. Thomson hauled more away than were actually entered or bonded." Could this have been done if the inspector had examined the marks of the chests; and was it not his duty to do so? Be pleased to state the extent to which this was effected, the times when done, and the inspector or inspectors to whom the permit or permits were delivered, as well as when, how, and by whom this fact was discovered, to whom it was communicated; and if to you, whether you apprised the Collector or naval officer of it, and when.

Answer. I suppose this furthered his designs in hauling more away, as hauling to the store and to another vessel, many teas might have passed the stores without being noticed. The inspector did examine the marks of the chests, and delivered them agreeably to permit. I do not know the extent to which this was effected, nor the time when done, as this information was given to Mr. Jackson by Thomson's people, after his failure, who reported the same to the Collector.

Question 31. You say, in the same communication, "after teas have been put in store it is impossible to count them, and must frequently take for granted that all are correct." Is it a fact they never are counted, or that, generally, they are not counted? And whence arises the impossibility of counting them?

Answer. The teas are always counted where practicable; the impossibility arises from the manner of storage—a space being left in the centre, and many breaks, by partitions, happening in large stores where four or five thousand packages of teas of different sizes are stored.

Question 32. You state, further, "that a great number of chests of tea were taken direct from the vessel of Mr. Thomson and shipped to New York, as has been discovered since Mr. Thomson's failure." State the exact knowledge you have on this head, giving the time, number of chests, through whose hands they passed, by what means they were conveyed, to whom they went, and any other circumstances, with the means by which the discovery was made.

Answer. All the knowledge I have is from Mr. Jackson, who was told by Mr. Thomson's clerks, who can explain to you fully on this subject.

Question 33. Did the stores in which Mr. Thomson's teas were deposited contain any other articles?

Answer. I have understood, since Mr. Thomson's failure, they contained hides.

Question 34. Have the stores in which spirits, wine, and teas have been deposited been exclusively devoted to this purpose, or otherwise; and have there been any cases in which the same store has contained articles bonded with sureties and articles only generally bonded by the importer?

Answer. In many cases the stores are not exclusively devoted to this purpose; bonded goods, with sureties, being in the same store.

Question 35. Have you any knowledge of the existence of any collusion between any of the officers of the custom-house and Mr. Thomson, or of any connexion or close intimacy with him, or any other facts, indications, or appearances pointing to just suspicions on this head? If you have, state minutely the extent of your knowledge.

Answer. I have not.

Question 36. State any further facts, not embraced within the scope of these inquiries, which relate to these teas, and which may, in your opinion, throw any light on the subject.

Answer. I do not recollect, at present, anything further.

Secondly. In regard to the manner in which the surveyor has usually discharged his official duties:

Question 37. Do you or your deputy visit every vessel that arrives, and make, every morning to the Collector, the return, in writing, required by the collection laws?

Answer. Every vessel that arrives is visited by Job Whipple, boarding officer, who is deputized by me for that purpose, and for receiving manifests and crew-lists, mustering the crew, &c., who reports every morning to me and to the Collector.

Question 38. Do you make a weekly report to the Collector of the names of such inspectors, weighers, measurers, and gaugers, as may be absent from or neglect their duty?

Answer. When they occur.

Question 39. What officer first goes on board a vessel previous to her arrival, (in the port,) endorses the original manifest, and receives a copy?

Answer. Job Whipple, the boarding officer.

Question 40. Do the inspectors who first go on board a vessel after her arrival do so as a thing of course? Do they report their having done so? Having locked up the cargo, do they forthwith leave the vessel, or remain till the inspector for unlading the vessel comes on board? Is any record kept of their names?

Answer. See answer to question 3.

Question 41. Are all the inspectors, weighers, measurers, and gaugers, qualified to discharge their duties?

Answer. I know nothing to the contrary.

Question 42. Do you, in all cases, put on board every vessel that arrives here from a foreign port one or more inspectors? If there be any exceptions, state them. Are the inspectors designated by you for a particular vessel, or do they act under general instructions?

Answer. In all cases an inspector is put on board every vessel that arrives here from a foreign port. When a great number of foreign vessels arrive, one inspector has frequently charge of two and sometimes three vessels at the same wharf. The inspectors are generally designated by me or my deputy. It frequently occurs they go on board, report to me, and discharge the vessel.

Question 43. Do you invariably ascertain the proofs, quantity, and kinds of distilled spirits; the quality, and kind, and quantity of wines imported; the kind and quality of teas and sugars?

Answer. I do, myself, or by persons deputed by me for that purpose.

Question 44. Do you in all cases examine whether the goods imported in any vessel, and the deliveries thereof, agreeably to the inspectors' returns thereof, correspond with the permits for landing the same; and if any error or disagreement appear, do you report the same to the Collector and to the naval officer? If there be exceptions, state them.

Answer. I or my deputy examine the returns, and report the same to the Collector.

Question 45. Do you cause the provisions of the thirtieth and thirty-seventh sections of the collection law, in respect to spirits, wines and teas, to be strictly complied with?

Answer. I do.

Question 46. Do you ever permit goods to be unladen or removed from the stores without a permit, signed by the Collector and naval officer? Do you know any inspector or other person who has suffered this to be done?

Answer. I do not.

Question 47. Do you invariably superintend the lading for exportation of all goods entered for the benefit of any drawback, bounty, or allowance, as required by law?

Answer. The inspectors superintend the lading for exportation of all goods for drawback, bounty, or allowance, under my direction.

Question 48. Do you from time to time, and particularly on the first Mondays of January and July in each year, examine and try the weights, measures, and other instruments used in ascertaining the duties on imports, and make the returns required by law to the Collector?

Answer. In consequence of the frost in January, the weights are examined and tried in the spring and autumn; the measures and other instruments are more frequently examined and tried, and the returns required by law are made to the Collector.

Question 49. Are the weights, measures, and other instruments, at present in a good state?

Answer. They are, to the best of my knowledge.

Question 50. Are fair and true accounts and records of all your official transactions kept agreeably to law?

Answer. I do not know to the contrary.

Question 51. Are all goods which the law requires weighed, measured, and gauged?

Answer. They are.

Question 52. State, in regard to the certificates required to be given by the forty-second section of the collection law, the course which has been practiced, in the same detail and with the same minuteness as called for in respect to Mr. Thomson's teas; and whether they have been invariably granted to the importer of all goods immediately after landing them; whether those goods were bonded with sureties, or warehoused with the general bond of the importer. If otherwise granted, say how and when granted. State also the quantities of spirits, wines, and teas that are now warehoused, for which certificates have been delivered, as well as the quantities of the like articles warehoused, for which certificates have not been delivered.

Answer. The course practiced has been to deliver the certificates to the importers, as soon as they can be finished, after the delivery of the spirits, wines, and teas from the respective vessels, and this has been invariably the practice, even when in store and not bonded with sureties. I do not know the quantity issued for spirits, wines, and teas now warehoused, or those not warehoused.

Question 53. State the manner in which, the times at which, the said certificates have been delivered to you by the Collector, with the number from time to time so delivered, and in whose custody they are kept.

Answer. The certificates are ordered by me from the printer, when returns are made by the marker of the weights of teas, gauges and proofs of spirits and wines, and the qualities and kinds thereof; the certificates are then filled up, signed, numbered, and sent to the Collector for his number, signature, and seal of office, and then returned to my office for issuing; no particular number is given at a time, and they are kept in my custody.

Question 54. State the course which is generally practiced in the conveyance of spirits, wines, and teas to the stores, and whether the designation is made by you or intrusted to an inspector.

Answer. The spirits, wines, and teas are taken from the wharf to the stores by the importer, who designates his own stores; and when all the cargo is landed from the vessel and hauled to the stores, they are examined by the inspector and locked up.

Question 55. Enumerate the stores now used, annexing to each the owners' names, and the inspector in whose charge it is, and stating where the owner is the same person with the person whose goods are stored therein; state, also, the precautions taken for their security.

Answer. The stores returned by the inspectors are as follows:

1 with wine, in Front, below Walnut street, J. Sperry,	Joseph R Dickson, inspector.
1 with wine, in Gray's alley, J. Moss,	
1 with gin, in Water, below Walnut, J. Welsh,	
1 with tea, in Waln & Morris' stores, Waln & Morris,	
4 with wine, in Water street, Perit & Cabot,	Henry Huber, inspector.
1 with wine, in Front street, Perit & Cabot,	
1 with wine, in Prune street, Perit & Cabot,	
1 with wine, in Front street, D. Lewis & Co.,	
1 with tea, in Front street, J. Gratz,	
2 with tea, in Front street, B. Etting,	
2 with wine, in Dock street, J. B. M'Ilvaine,	
2 with tea, in Dock street, C. Price & Morgan,	
1 with wine, in Dock street, C. Price & Morgan,	
2 with wine, in Dock street, J. L. Hodge,	
1 with wine, in Spruce and Sixth streets, J. L. Hodge,	
1 with brandy, in 247 High street, Thouron & Co.,	John W. Durant, inspector.
1 with wine, in 52 Chestnut street, P. O. Sorbe,	
1 with wine, in Mariners church, E. M'Dermott & Co.,	
1 with wine, in S. Wharves, Corlies & Co.,	
1 with wine, in S. Wharves, Waln & Morris,	
1 with gin, in Water street, J. & R. Phillips,	
1 with tea, on South Street wharf, L. Clapier,	Andrew Jackson, inspector, assisted by Robert Hopkins, inspector.
1 with tea, in 30 Walnut street, W. Brown,	
1 with tea, in 78 S. Wharves, E. Thomson,	
1 with tea, in 163 Water street, E. Thomson,	
1 with tea, in 165 Water street, E. Thomson,	
1 with tea, in 157 Water street, E. Thomson,	
1 with wine, wharf above South, J. S. Smith,	
1 with wine, in Keith's stores, Penn st., Perit & Cabot,	
1 with wine, in Keith's stores, Penn st., Perit & Cabot,	
1 with wine, in Penn street, below South, J. Latour,	
1 with spirits, in Penn street, (Keith's,) P. Bousquet,	
1 with spirits, in Penn street, No. 20, J. H. Jacobs,	
1 with spirits, in Penn street, No. 24, J. H. Jacobs,	
1 with spirits, in Penn street, No. 26, J. H. Jacobs,	
1 with spirits, in Thomson's store, J. H. Jacobs,	
1 with wine, in South Water street, J. M'Cauley,	
1 with wine, in Penn street, S. Moss,	
1 with spirits, in Lombard Street church, J. Latour,	
1 with wine, in Lombard street, above 5th st., M. Bujac,	
1 with wine, in Spruce, above Front, J. Diamond,	
1 with wine, in Front street, (M'Phail's,) J. H. Jacobs,	
1 with brandy, in Library street, G. Garesche,	B. Ashmead, inspector.
1 with brandy, in Minor street, G. Garesche,	
1 with brandy in Minor street, J. Beyelle & Co.,	
1 with wine, in Perot's stores, T. B. Wales & Co.,	C. Anderson, inspector.
1 with wine, in Perot's stores, T. B. Wales & Co.,	
1 with wine, in Perot's stores, T. B. Wales & Co.,	
1 with wine, in Perot's stores, T. B. Wales & Co.,	
1 with wine, in Perot's stores, T. B. Wales & Co.,	
1 with tea, in Church alley, S. Spackman,	John Reed, inspector.
1 with wine, in Neff's store, Chever & Fales,	
1 with rum, in Water, near Chestnut, J. Goddard,	J. Zebly, inspector.
1 with tea, in High and Seventh streets, R. Tolland,	John Davis, inspector.
1 with tea, in Water, below Chestnut, Emlen & Ralston,	
1 with wine, in Water, above Walnut, J. Diamond,	
1 with wine, wharf below Walnut, J. Diamond,	
1 with wine, in Bank alley, J. Diamond,	
1 with wine, in Water, below Walnut, Peret & Cabot,	
1 with wine, in Front, above Bridge, Peret & Cabot,	
1 with wine, in Water, above Walnut, R. Ralston,	
1 with brandy, in Dock street, G. Garesche,	
1 with wine, on wharf below Chestnut, Bevan & Porter,	

I do not know who are the owners of the stores; they are all under lock.

Question 56. Are the articles usually counted after their admission into the store? If so, are there any exceptions?

Answer. The articles are always counted after their admission into store, and no exceptions, except those already mentioned concerning teas, where different sized boxes, breaks of upright posts, stacks of chimneys, &c., preclude the possibility of counting them.

Question 57. Describe the way in which access is had to the stores by the owners of the goods, whether with or without the presence of an inspector.

Answer. By producing a permit to deliver any of the goods; when cooperage is necessary; to examine their goods for samples to sell by; and various other necessary reasons; an inspector generally attends,

but when he is pressed with business, opens the stores and leaves them for the length of time he thinks necessary to accomplish their visit, and then locks them up, or the key is returned to him.

Question 58. Have any of the inspectors now in service disobeyed your instructions or violated the law? If so, name them, and specify the circumstances.

Answer. They have not disobeyed my instructions, to my knowledge, nor violated the law, except it be so construed in the foregoing answers to the questions.

Question 59. Is it a fact that the keys belonging to the inspectors have generally or frequently been entrusted to the owners of the goods? By what inspectors has this been done, and has it been done with your approbation and knowledge?

Answer. They have, as before stated, and it was known to the officers generally.

Question 60. Has the same key opened the locks of various stores? How has this occurred, and by whom have the locks and keys been provided?

Answer. The locks are in sets of eight and four, each key opens the eight or four locks, and the inspectors each have such sets for vessels and stores; they are imported in this way, and cannot be obtained of good quality but seldom. They have been provided by me or my deputy.

Question 61. Is each store allotted exclusively to the goods of one person?

Answer. Not always.

Question 62. Have there been any illegal removals of goods from the stores, or a neglect to introduce them into store, other than those of Edward Thomson? If so, state the cases and circumstances.

Answer. Not to my knowledge.

Question 63. What has been the usage on the above points, since you have been in office? State the date of your appointment? Has the usage been invariable? If it has undergone any change, state the change.

Answer. I do not know to what you allude. The date of my appointment is October 24, 1814.

Question 64. Have you recently had all the stores accurately examined, and from that examination does there appear to be any goods missing other than Thomson's?

Answer. The stores have all been recently and accurately examined, and the inspectors report them to be correct, and no goods missing.

Question 65. Are all the returns and reports required to be made to you by the inspectors, weighers, measurers, and gaugers, regularly made by them? If there are omissions, specify them.

Answer. I do not know to the contrary.

Question 66. Are the provisions of the 53d section of the collection law strictly complied with by the inspectors? Do they constantly remain on board the vessels, from the rising to the setting of the sun, and on their leaving the vessels do they secure them as directed? Are the prescribed books kept by them, delivered by them to you, examined by you, and transmitted to the Collector?

Answer. I know nothing to the contrary. The inspectors keep their own books, copies of them are delivered by them to me, (called reports,) examined by me or my deputy, and transmitted by me to the Collector, who files them with the manifests.

Question 67. Have you in any cases granted any indulgence which the law does not sanction? If so, state it, and the grounds on which it was granted.

Answer. Not to my knowledge.

Question 68. Is it within your knowledge that any frauds, collusions, or connivances, in violation of the law or duty, have been committed by any officer or person connected with the custom-house? If so, state them.

Answer. It is not within my knowledge.

Question 69. Since the surreptitious removal of teas, has any change taken place in securing the stores and in gaining access to them, or in granting certificates? If so, state it.

Answer. A change has taken place in securing the stores, and no access can be gained without the presence of an inspector. Certificates are now only granted when goods are bonded with sureties.

Question 70. Is the number of officers under your superintendence sufficient to insure a strict compliance with the provisions of the law?

Answer. The number is not sufficient.

Question 71. State any other facts not embraced within the scope of these inquiries which, may in your opinion, furnish useful information, in regard to the administration of the custom-house.

Answer. I believe I have stated all.

Question 72. It is represented that from a period commencing with the last spring, and continuing until the close of autumn, Mr. Thomson was in the habit of selling here at public auctions boxes or parcels of the very teas which he fraudulently withdrew from store, or which had not been, as they should have been, stored; which sales were matter of common notoriety, advertisements and other notices of them constantly appearing in the newspapers. Are such the facts? If so, through what causes did it happen that the officers of the customs were not excited into watchfulness by these publications? Do you know, or can you learn, and if so, state whether these advertisements carried on their face any evidence of the teas offered for sale being those of Mr. Thomson's, so fraudulently removed?

Answer. Mr. Thomson was in the habit of selling teas by auction, but none, to my knowledge, that were fraudulently withdrawn from store, or which should have been stored; advertisements appear in the papers to sell cargoes, very frequently before the vessel enters; these publications being customary, it could excite no suspicion. I do not know nor think that any of these advertisements carried on their face any evidence of teas being fraudulently removed. If such could have been the fact, it would not, I apprehend, remained concealed from the officers, nor does it afford any evidence that teas advertised by auctioneers are in the store of such auctioneers. The teas are generally sold by sample, and according to the quantity sold are taken from store, the balance being again advertised, if thought necessary.

J. GLENTWORTH,
Surveyor and Inspector.

Sworn to before me, this 23d day of January, 1826.

WILLIAM MILNOR, *Alderman.*

No. 7.

Interrogatories to Charles Anderson, Inspector of the Customs.

Question 1. What is the date of your appointment?

Answer. I was appointed on the 29th day of April, 1806.

Question 2. Did you, on the arrival of the William Savary, on the 28th of February, 1825; of the Addison, on the 5th of April, 1825; of the Woodrop Sims, on the 13th of April, 1825; of the Benjamin Rush, on the 1st of July, 1825; and of the Thomas Scattergood, on the 2d of July, 1825, go on board either of them, and place the necessary locks so as to secure the cargo? If so, specify the instances, and say whether you remained on board until the arrival of the inspector detailed by the surveyor to superintend the unlading the vessel; was everything in regard to the cargo, falling under your notice, correct, and according to law?

Answer. I neither went on board of either of the above named vessels, being placed in the upper district by the direction of the surveyor, and of course know nothing of any transaction that might take place in the lower district.

Question 3. Had you anything to do with the certificates issued under the 41st section of the collection law, and what?

Answer. When either spirits, wines, or teas, are laden on board of any vessel bound to a foreign port, for the benefit of drawback, in such case I receive the certificates corresponding with the number on the cask or box then laden, and return the certificates in the Collector's office, stating the date of the shipment.

Question 4. Are you conversant, from your own knowledge, or otherwise, of the course usually pursued in relation to wines, spirits, and teas, taken from the wharf to be deposited in stores, as to the persons carrying the same to the stores, the superintendence of an inspector on the way, his presence when the articles are stored, the safe-keeping of the goods stored and their removal from the store; and whether there has been any change in the usage in these respects, and when? State what you know on these points.

Answer. When the whole or a part of a cargo, ordered to be stored for the security of the duties, or for the benefit of drawback, and to prevent adulteration, whether wines, spirits, and teas, after being gauged, marked, and weighed, the articles are then taken to the store or stores, pointed out by the owner or consignee of the merchandise, (the store or stores meeting my approbation;) the merchandise is then removed thereto by my direction, and by such persons as I have confidence in, and put in such order by my direction as the articles, whether wines, spirits, teas, and other articles of merchandise, (teas I never had under my charge,) so that I can count them correctly; I then lock the store or stores with locks furnished from the *custom-house*, keeping the keys in my charge, and securing every entry that may lead to the merchandise so stored, and make a return of the same to the custom-house or Collector's office, date of storage, and where stored; and when such articles as I have under my charge are legally called for by a permit from the Collector's office I deliver such articles as are permitted, detaining the residue till further orders from the Collector's office; this is the practice I have always been in the habit of pursuing during the time that I have been attached to the custom-house.

Question 5. Do you know anything fraudulently or illegally, or unusually done, in respect to teas imported by Edward Thomson, either by officers of the custom-house or others? State what you know.

Answer. I never knew anything in respect to teas imported by Edward Thomson, either by officers of the custom-house or others, except when permits from the Collector, in favor of Edward Thomson and others, were put into my hands for exportation, for the benefit of drawback, said to be imported by Edward Thomson. Any further transaction never came under my knowledge.

Question 6. Have you any knowledge of any collusion between any of the officers of the custom-house and Mr. Thomson; or of any connexion or close intimacy with him; or any other facts, indications, or appearances, pointing to just suspicions on this head? If you have, state minutely the extent of your knowledge.

Answer. I have not even a shadow of any knowledge respecting the officers and Mr. Thomson having any collusion or intimacy; nor have I ever heard of anything that might lead to the least suspicion.

Question 7. Do you know of any omission, neglect, or connivance of any officer of the customs in relation to the teas of Mr. Thomson, or in relation to any other business connected with the custom-house? If you do, state the circumstances, including names, times, and places, minutely.

Answer. I have no knowledge of any omission, neglect, or connivance of any officer of the customs in relation to the teas of Mr. Thomson, or even in relation to any other business connected with the custom-house, that might lead to the smallest suspicion of fraud by any of the officers.

Question 8. State any further facts not embraced within the scope of these inquiries which you may consider material.

Answer. I have not any further facts to state, within the scope of these inquiries.

CHARLES ANDERSON, *Inspector.*

Affirmed and subscribed before me, this 24th day of January, 1826.

WILLIAM MILNOR, *Alderman.*

No. 8.

Deposition of B. Ashmead, Inspector.

Question 1. What is the date of your appointment?

Answer. On or about the 26th May, 1796.

Question 2. Did you, on the arrival of the William Savery, on the 28th February, 1825; of the Addison, on the 5th April, 1825; of the Woodrop Sims, on the 13th April, 1825; of the Benjamin Rush, on the 1st July, 1825; and of the Thomas Scattergood, on the 2d of July, 1825, go on board either of them, and place the necessary locks so as to secure the cargo? If so, specify the instances, and say whether you remained on board until the arrival of the inspector detailed by the surveyor to superintend the unloading of the

vessel; was everything in regard to the cargo, and falling under your notice, correct, and according to law?

Answer. I did not attend to either of the vessels mentioned in this interrogatory.

Question 3. Had you anything to do with the certificates issued under the 41st section of the collection law, and what?

Answer. I had nothing further to do with the certificates than to receive and compare such as accompanied merchandise that was laden under my inspection for benefit of drawback; after comparing them they were returned to the custom-house.

Question 4. Are you conversant, from your own knowledge, or otherwise, with the course usually pursued in relation to wines, spirits, and teas, taken from the wharf to be deposited in stores, as to the persons carrying the same to the stores, the superintendence of an inspector on the way, his presence when the articles are stored, the safe-keeping of the goods stored, and their removal from the stores; and whether there has been any change in the usage in these respects, and when? State what you know on these points.

Answer. In the part of the district in which I am stationed the goods are stored in charge of the officer who attends to their delivery from the vessels in which they are imported. They are taken to such stores as are designated by the importers, by their own porters, unaccompanied by an officer, as he cannot leave the vessel while discharging; when the ship is unloaded we visit the stores, to ascertain if the whole has been stored; we then put our locks on them for safe-keeping, until we receive permits for their delivery. It has been customary, when all the inspectors have been actually engaged on board of some ship or vessel, for the inspectors, when they receive a permit to deliver goods from store, to let the merchant have the key a sufficient length of time to take them out. When we can leave our vessels, we visit the stores to ascertain whether any more has been taken out than we had received permits for; and there has not a single instance occurred, in the part of the district in which I am stationed, that there has been more taken out than was permitted. Since Mr. Thomson's fraud we do not, in any case, allow the keys to go out of our own charge.

Question 5. Do you know anything fraudulently or illegally, or unusually done, in respect to teas imported by Edward Thomson, either by officers of the custom-house or others? State what you know.

Answer. I do not.

Question 6. Have you any knowledge of the existence of any collusion between any of the officers of the custom-house and Mr. Thomson, or of any connexion or close intimacy with him, or any other facts, indications, or appearances, pointing to just suspicions on this head? If you have, state minutely the extent of your knowledge.

Answer. I do not.

Question 7. Do you know of any omission, neglect, or connivance of any officer of the customs, in relation to the teas of Mr. Thomson, or in relation to any other business connected with the custom-house? If you do, state the circumstances, including names, times, and places, minutely.

Answer. I must also answer in the negative to this interrogatory, as I firmly believe that since I have been in office, which is nearly thirty years, there has not been an inspector of the customs in this district whose official integrity could justly be doubted.

B. ASHMEAD, *Inspector.*

Affirmed to before me, this 24th day of January, 1826.

WILLIAM MILNOR, *Alderman.*

No. 9.

Deposition of John Brown, Inspector.

Question 1. How long have you acted as an inspector?

Answer. I have acted as an inspector since July 1, 1815.

Question 2. Were you employed on any of the vessels, and which vessels, in which teas were imported by Edward Thomson, to wit: the ships William Savary, Addison, Woodrop Sims, Benjamin Rush, and Thomas Scattergood, which have arrived at the port of Philadelphia since the 27th of February, 1825?

Answer. I was employed on board the ship William Savary.

Question 3. Were you specially detailed by the surveyor for this service?

Answer. I was detailed by the surveyor for this service, but do not remember if before I first went on board or after.

Question 4. When and at what place did you go on board?

Answer. I went on board about 12, or between 12 and 1 o'clock, the 28th February, 1825, at the wharf near Pine street, usually called Sims' wharf.

Question 5. Was there at the time of your entering the vessel any, and what, inspector on board; had there been one, and what was his name?

Answer. There was an inspector on board when I entered the vessel; his name, Rowland Smith.

Question 6. Did everything appear fair and regular when you went on board? Was the cargo locked up and carefully secured?

Answer. When I went on board everything appeared as they usually do on board vessels just arrived, and people employed securing them to the wharf, which occasions much confusion, with cables, spars, rigging, and laborers on the decks; the hatches appeared to be secured, though not locked up.

Question 7. Were all the provisions of law strictly complied with, previous to the unloading of the goods?

Answer. I have no knowledge of any omission or neglect to strictly comply with the provisions of law, previous to the unlading of the goods.

Question 8. Was a permit, endorsed as required by the 37th section of the collection law, received by you previously to your proceeding to unlade, and before any part of the cargo was removed?

Answer. I have no knowledge of any endorsement, nor did I know, until now, that there was a law requiring permits to be endorsed. I received permits, signed as usual by the Collector or his deputy, and

countersigned by the Naval Officer or his deputy, granting permission to Edward Thompson and others to unlade teas and other merchandise, previously to proceeding to unlade, and before any part of the cargo was removed.

Question 9. Was there any disagreement between the permits and the goods inspected and delivered by you?

Answer. Wherever the permits disagreed with marks or numbers of the packages, they were detained on board until the owners of such goods had the permits altered at the custom-house, so as to accord with the marks and numbers in the manifest and entry, or with those on the packages.

Question 10. Were the teas all weighed by the weighers?

Answer. They were.

Question 11. Were the teas inspected by you and weighed before they were delivered or removed?

Answer. The teas unladen under my inspection were weighed before they were delivered from the wharf.

Question 12. Was the unloading at no other times than between the rising and setting of the sun? Did you remain on board constantly during this time? Did you enter the teas in a book, as required by the collection law, and deliver the same to the surveyor?

Answer. The unloading was at no other times than between the rising and setting of the sun. I did remain on board during this time, excepting at times for breakfast and dinner, at which times the unloading ceased. I entered the teas in a book, a copy of which I delivered to the surveyor.

Question 13. Do you know whether the teas were removed by porters in the employ of Mr. Thomson? Name, if you can, the porters.

Answer. The teas were removed by porters who appeared to be under the superintendence of John Hallowell, who was in the employ of Mr. Thompson.

Question 14. Did an inspector attend the removal of the teas to the stores? If so, name the inspector.

Answer. Andrew Jackson, an inspector, attended to assort and count the teas on the wharf, and to the removal of the teas therefrom.

Question 15. Do you know anything fraudulently, or illegally, or unusually done in respect to these teas, either by the officers of the customs or others? State what you know.

Answer. I knew not of any fraud, or illegality, or anything unusually done in respect to these teas, at the time of unlading, nor until the 21st of November last, when I was informed that Mr. Thomson had been taking teas from stores on which the duties had not been secured.

Question 16. Have you any knowledge of the existence of any collusion between the officers of the custom-house and Mr. Thompson, or of any connexion or close intimacy with him, or any other facts, indications, or appearances, pointing to just suspicions on this head? If you have, state minutely the extent of your knowledge.

Answer. I have no knowledge of the existence of any collusion between the officers of the custom-house and Mr. Thomson, or of any connexion or close intimacy with him, or any other facts, indications, or appearances, pointing to just suspicions on this head.

Question 17. Do you know of any omission, or neglect, or connivance of any officers of the customs, in relation to the teas of Mr. Thomson, or in relation to any other business connected with the custom-house? If you do, state the circumstances, including names, times, and places, minutely.

Answer. I know not of any omission, neglect, or connivance of any officers of the customs, in relation to the teas of Mr. Thompson, or in relation to any other business connected with the custom-house. A few days after the unlading of the ship William Savery's cargo, I was specially detailed by the Collector to attend to the admeasurement of cotton goods subject to a duty of thirty cents per square yard, which business has occupied my time and attention in places quite remote from where the teas were stored.

Question 18. Are you conversant, from your own knowledge, or otherwise, with the course usually pursued in relation to wines, spirits, and teas, taken from wharf to be deposited in stores, as to the persons carrying the same to the stores, the superintendence of an inspector on the way, his presence when the articles are stored, the safe-keeping of the goods stored, and their removal from the stores; and whether there has been any change in these respects, and when? State what you know on these points.

Answer. The course usually pursued in relation to spirits, wines, and teas, was, that they were taken from the wharf (after they were gauged, if spirits and wines, and weighed, if teas,) by the porters usually in the employ of the respective owners of the spirits, wines, and teas. I have no knowledge of the superintendence of an inspector on the way, or present when every package was put into stores; the inspector that was to take charge of the goods went to the stores where the goods were storing when his other duties as inspector would allow; and when all stored, placed locks on the store doors for the safe-keeping of the goods, which were not removed from store without a permit for that purpose was had from the custom-house and given to the inspector. Formerly there were inspectors specially detailed by the surveyor for marking spirits, wines, and teas, and they attended to the safe-keeping of goods when they were unladen and put into stores. After June, 1822, they ceased marking spirits, wines, and teas. I believe all those inspectors continued as before, and some other inspectors commenced to take charge of spirits, wines, and teas. I have no knowledge of any other change, in these respects, within the last ten months past, as it is nearly that time since I commenced attending to the admeasurement of cotton goods, and I have not superintended the unlading of any spirits, wines, or teas, since the unlading of the ship William Savery.

Question 19. Had you anything to do with the delivery of the certificates issued under the 41st section of the collection law, and what?

Answer. I have not had anything to do with the delivery of certificates, except once, I delivered for the surveyor certificates for teas imported by Captain Graham in the ship Pacific.

Question 20. State any further facts not embraced within the scope of these inquiries which you may consider material.

Answer. I do not at this time remember any material facts further than the preceding inquiries embrace.

JOHN BROWN, *Inspector.*

Sworn to before me, this 23d day of January, 1826.

WILLIAM MILNOR, *Alderman.*

No. 10.

Deposition of John Boyd, inspector.

Question 1. How long have you acted as an inspector?

Answer. I had the satisfaction of being apprized of my appointment on the 15th of March, 1825.

Question 2. Were you employed on any of the vessels, and which vessel, in which teas were imported by Edward Thomson, to wit: the ships William Savery, Addison, Woodrop Sims, Benjamin Rush, and Thomas Scattergood, which have arrived at the port of Philadelphia since the 27th of February, 1825?

Answer. Of the above five ships which have been enumerated that arrived to Edward Thomson, which brought teas in, I was detailed to the ship Thomas Scattergood, that arrived at the port of Philadelphia on the 30th of June, 1825.

Question 3. Were you specially detailed by the surveyor for this service?

Answer. I was specially detailed by the surveyor as an inspector for the ship Thomas Scattergood, as my name was put in the book which is kept by the surveyor for the express purpose of registering the day of the vessel's arrival, the captain's name, where from, what her cargo consisted of, to whom belonging, and where lying at the time, &c.

Question 4. When and at what place did you go on board?

Answer. The afternoon of the arrival of the ship Thomas Scattergood, after she was made fast, I went on board, at Mr. Willing's wharf, in the port of Philadelphia.

Question 5. Was there, at the time of your entering the vessel, any, and what, inspector on board? Had there been one, and what his name?

Answer. When I went on board the ship Scattergood there was no inspector, nor had there been, to the best of my observation, (with the exception of Captain Whipple, who is boarding officer of the port of Philadelphia.)

Question 6. Did everything appear fair and regular when you went on board? Was the cargo locked up and carefully secured?

Answer. Everything did appear fair and regular when I went on board; and, previous to my leaving the vessel, I put my locks on the cabin and forecastle; the fore and after hatches were fastened down, and the long boat over them.

Question 7. Were all the provisions of the law strictly complied with previous to the unloading of the goods?

Answer. As far as my knowledge extended, all and every provision of the law was complied with; that is to say, the permits were regularly signed, which were sent to me by the Collector, and countersigned by the Naval Officer, before any goods were landed.

Question 8. Was a permit, endorsed as required by the 37th section of the collection law, received by you previously to your proceeding to unload, and before any part of the cargo was removed?

Answer. The permits were not endorsed as these are now previous to unloading of wines, spirits, and teas; but I observed it was the usual practice to commence discharging of goods when the permits came to the inspector signed by the Collector and Naval Officer.

Question 9. Was there any disagreement between the permits and the goods inspected and delivered by you?

Answer. There was no disagreement between the permits and the goods inspected and delivered by me, with the exception of a few mats of cassia.

Question 10. Were the teas all weighed by the weighers?

Answer. I have every reason to believe that the teas were all weighed by the weighers, as the number of chests weighed corresponded with the number which the permits called for, and unloaded under my inspection.

Question 11. Were the teas inspected by you and weighed before they were delivered or removed?

Answer. The teas were inspected by me, marked by the marker, and weighed by the weighers, before they were delivered or removed from the wharf, to the best of my knowledge.

Question 12. Was the unloading at no other time than between the rising and setting of the sun? Did you remain on board constantly during the time? Did you enter the teas in a book, as required by the collection law, and deliver the same to the surveyor?

Answer. There was no goods delivered but between the rising and setting of the sun. I always remained on board during the time of unloading the vessel, only when I went on the wharf for the purpose of arranging the different quality of teas; and previous to my leaving the ship I had the hatches put down and my locks put on, to prevent any goods being taken out but when I was present. I entered all the teas, agreeably to all the permits given to me, in a book, and returned a copy of the same to the surveyor.

Question 13. Do you know whether the teas were removed by the porters in the employ of Mr. Thomson? Name, if you can, the porters.

Answer. The teas were removed by the porters in the employ of Mr. Thomson, as the clerk of Mr. Thomson (Mackie) superintended the delivery of all the goods that were discharged from the ship Thomas Scattergood; the porters' names I have no knowledge of

Question 14. Did any inspector attend the removal of the teas to the stores; if so, name the inspector?

Answer. I do not know whether any inspector in particular did attend the whole of the teas to the stores, as the stores were immediately in the neighborhood where the ship was discharging; there were several that saw the teas to the store; their names are Mr. Hopkins, Mr. Jackson, and myself.

Question 15. Do you know anything fraudulently, or illegally, or unusually done in respect to the teas, either by officers of the customs or others? State what you know.

Answer. I do not know anything fraudulently, illegally, or unusually done in respect to the teas, either by the officers of the customs or any other person or persons, of my own knowledge.

Question 16. Have you any knowledge of the existence of any collusion between any of the officers of the custom-house and Mr. Thomson, or of any connexion or close intimacy, with any other indication or appearances pointing to just suspicions on this head; if you have, state minutely the extent of your knowledge?

Answer. I have none, nor never had any knowledge of the existence of any collusion between any of

the officers of the custom-house and Mr. Thomson, or any connexion or close intimacy with him, (as I only saw him but once after the arrival of the ship during the whole season,) or any other fact, indication, or appearance, that would lead to suspicion of any illegal transaction.

Question 17. Do you know of any omission, neglect, or connivance of any of the officers of the customs in relation to the teas of Mr. Thomson, or in relation to any other business connected with the custom-house? If you do, state the circumstances, including names, times, and places, minutely.

Answer. I have no knowledge of any omissions, or any connivance of any officer of the customs, either in the custom-house or any officer belonging to the same, in connexion with the tea of Mr. Thomson.

Question 18. Are you conversant, from your own knowledge or otherwise, with the course pursued in relation to wines, spirits, or teas taken from wharf to be deposited in stores, as to the persons carrying them to the stores, the superintendence of an inspector on their way, his presence when the articles are stored, the safe keeping of the goods stored, and their removal from the stores, and whether there has been any changes in these respects, and when? State what you know on these points.

Answer. I cannot say that I am perfectly acquainted with the whole duty that belongs to taking away wines, spirits, and teas; the usual practice of taking away the articles specified which has come under my notice is, the wines and spirits are gauged and marked before they are delivered to the porters; teas are marked and weighed before they are taken from the wharf. This duty devolves upon the officer that is attending to the discharging of a cargo; he sees that no article is taken away before permission is given by the inspector, who has authority from the custom-house so to do. The officer discharging of such articles as is enumerated in the above questions gives notice to the person that keeps the keys where the stores are and the goods stored; he puts his locks on for safe-keeping, as it would be impossible for the officer that is delivering the goods from on board to attend at the same time to see the goods stored; further, the importer often has, at the same time, several stores. Goods that are entered for the benefit of drawback are put under the custom-house locks. When the importer wishes to get the goods out, he obtains a permit for that purpose, and presents the same to the person that holds the keys; by that means has access to the goods. I believe there has been every precaution used to prevent any unlawful means of obtaining goods from the stores, and that has been for a considerable time past; the exact time I am not able to state at present.

Question 19. Had you anything to do with the delivery of the certificates issued under the forty-first section of the collection law, and what?

Answer. I have had nothing to do with delivering of the certificates under the forty-first section of the collection law.

Question 20. State any further facts not embraced within the scope of these inquiries which you may consider material.

Answer. The above is all the information that I am able to give you at the present time.

JOHN BOYD.

Sworn and subscribed before me, this 24th day of January, 1826.

WILLIAM MILNOR, *Alderman.*

No. 11.

Interrogatories to Thomas Cash, Inspector of the Customs.

Question 1. What is the date of your appointment?

Answer. My appointment is dated April 19, 1802.

Question 2. Did you, on the arrival of the William Savery, on the 28th February, 1825, of the Addison, on the 5th April, 1825, of the Woodrop Sims, on the 13th of April, 1825, of the Benjamin Rush, on the 1st July, 1825, and of the Thomas Scattergood, on the 2d July, 1825, go on board either of them, and place the necessary locks so as to secure the cargo; if so, specify the instances, and say whether you remained on board until the arrival of the inspector detailed by the surveyor to superintend the unlading of the vessel? Was everything in regard to the cargo, falling under your notice, correct and according to law?

Answer. I was not on board of either of the above mentioned vessels at any time while discharging or after being unladen; my duties required my attention in the upper district of the port; the above named ships were all discharged in the lower part of the city.

Question 3. Had you anything to do with the certificates issued under the forty-first section of the collection law, and what?

Answer. I have nothing to do with the issuing of the certificates. My duties are confined to the wharf; teas, wines, or liquors entered for the benefit of debenture are permitted, and the permits delivered to the officer on the wharf for shipping; the officer takes off the number on the chests or casks, the certificates are delivered to the officer by shipper, and by officer compared with the numbers, and, if agree, then endorsed by him and delivered to the Collector.

Question 4. Are you conversant, from your own knowledge or otherwise, with the course usually pursued in relation to wines, spirits, tea, taken from the wharf to be deposited in stores; as to the person carrying the same to the stores; the superintendence of an inspector on the way; his presence when the articles are stored; the safe-keeping of the goods stored, and their removal from the stores; and whether there has been any change in the usage in these respects, and when? State what you know on these points.

Answer. On the arrival of any vessel from Canton with teas, or any port of Europe, containing wines or liquors, she is reported at the surveyor's office, when an officer is appointed to take charge and attend to the delivery of the cargo; if any goods are permitted for long credit, the officer discharging permits the porter of the owners to take the same to their store; the discharging officer's presence is always required at the vessel; there is no other officer appointed to attend the conveyance to the store, or any to receive the same at the store. On the discharge of a vessel, the stores are examined by the discharging officer, and secured by locking up the same, and there remain until permitted for removal. Since I have had the honor of being an inspector the above mode has been usual, and, I believe, since the passage of the law of 1799.

Question 5. Do you know anything fraudulent or illegally, or unusually done in respect to teas imported by Edward Thomson, either by officers of the custom-house or others? State what you know.

Answer. I do not know of anything fraudulent or illegally, or unusually done in respect to teas imported by Edward Thomson, either by officers of the custom-house or others.

Question 6. Have you any knowledge of the existence of any collusion between any of the officers of the custom-house and Edward Thomson, or of any connexion or close intimacy with him, or any other facts, indications, or appearances pointing to just suspicions on this head? If you have, state minutely the extent of your knowledge.

Answer. I have no knowledge whatever of the existence of any collusion between any of the officers of the custom-house and Mr. Thomson, or of any connexions or close intimacy with him.

Question 7. Do you know of any omission, neglect, or connivance of any officer of the customs in relation to the teas of Mr. Thomson, or in relation to any other business connected with the custom-house? If you do, state the circumstances, including names, times, and places, minutely.

Answer. I do not know of any omission, neglect, or connivance of any officer of the customs in relation to the teas of Mr. Thomson, or in relation to any other business connected with the custom-house.

THOMAS CASH, *Inspector.*

PORT OF PHILADELPHIA, *January* 24, 1825.

Affirmed to before me, this 25th day of January, 1826.

WILLIAM MILNOR, *Alderman.*

No. 12.

Interrogatories to Wm. Dalzell, Inspector of the Customs.

Question 1. What is the date of your appointment?

Answer. September 1, 1818.

Question 2. Did you, on the arrival of the William Savary, on the 28th February, 1825, of the Addison, on the 5th April, 1825, of the Woodrop Sims, on the 13th April, 1825, of the Benjamin Rush, on the 1st July, 1825, and of the Thomas Scattergood, on the 2d July, 1825, go on board either of them, and place the necessary locks so as to secure the cargo; if so, specify the instances, and say whether you remained on board until the arrival of the inspector detailed by the surveyor to superintend the unlading of the vessel? Was everything in regard to the cargo, falling under your notice, correct and according to law?

Answer. Being otherwise engaged at the time of the arrival of the above vessels, I did not go on board of either.

Question 3. Had you anything to do with the certificates issued under the 41st section of the collection law, and what?

Answer. All certificates accompanying debenture goods were returned to the custom-house.

Question 4. Are you conversant, from your own knowledge or otherwise, with the course usually pursued in relation to wine, spirits, and tea, taken from the wharf to be deposited in stores, as to the persons carrying the same to the stores; the superintendence of an inspector on the way; his presence when the articles are stored; and the safe-keeping of the goods stored, and their removal from the stores; and whether there has been any change in the usage in these respects, and what? State what you know on those points.

Answer. I believe that it has always been usual for the merchant to employ his own porters to store the above goods; that an inspector attended and secured the stores, and keep the keys; that when called for, the same inspector attends and delivers the goods under his care; if there is any other course pursued I know it not, as I never attend any of the stores.

Question 5. Do you know anything fraudulently, or illegally, or unusually done, in respect to tea imported by Edward Thomson, either by officers of the custom-house or others? State what you know.

Answer. I have no knowledge of anything of the above.

Question 6. Have you any knowledge of the existence of any collusion between any of the officers of the custom-house and Mr. Thomson, or of any connexion or close intimacy with him, or any other facts, indications, or appearances, pointing to just suspicions on this head? If you have, state minutely the extent of your knowledge.

Answer. I have no knowledge of any of the above facts.

Question 7. Do you know of any omission, neglect, or connivance of any officer of the customs, in relation to the teas of Mr. Thomson; or in relation to any other business connected with the custom-house? If you do, state the circumstances, including names, times, and places, minutely.

Answer. I have no personal knowledge of any of the above facts.

Question 8. State any further facts, not embraced within the scope of these inquiries, which you may consider material.

Answer. I know of none.

WILLIAM DALZELL, *Inspector.*

Sworn to before me; this 21st day of January, 1826.

WILLIAM MILNOR, *Alderman.*

No. 13.

Deposition of Joseph R. Dickson, Inspector.

Question 1. What is the date of your appointment?

Answer. On or about the 15th of February, 1815.

Question 2. Did you, on the arrival of the William Savary, on the 28th of February, 1825; of the Addison, on the 5th of April, 1825; of the Woodrop Sims, on the 13th of April, 1825; of the Benjamin

Rush, on the 1st of July, 1825; and of the Thomas Scattergood, on the 2d of July, 1825, go on board either of them, and place the necessary locks, so as to secure the cargo? If so, specify the instances, and say whether you remained on board until the arrival of the inspector detailed by the surveyor to superintend the unlading of the vessel. Was everything in regard to the cargo, falling under your notice, correct, and according to law?

Answer. That part of this district in which I am stationed extends from Market Street wharf to the drawbridge, and is denominated the middle district. All the vessels above mentioned were unladened in the lower district; consequently, I did not go on board any of them on their arrival, nor had I anything to do with the unlading of any of their cargoes.

Question 3. Had you anything to do with the certificates issued under the 41st section of the collection law, and what?

Answer. No further than in relation to spirits, wines, or teas being reshipped, under my inspection, for a foreign port. I received certificates from the merchant for the same, compared them with the packages reshipped, and then returned them, endorsed, to the custom-house.

Question 4. Are you conversant, from your own knowledge or otherwise, with the course usually pursued in relation to wines, spirits, and teas, taken from the wharf to be deposited in stores, as to the persons carrying the same to the stores; the superintendence of an inspector on the way; his presence when the articles are stored; the safe-keeping of the goods stored, and their removal from the stores; and whether there has been any change in the usage in these respects, and when? State what you know on these points.

Answer. The inspectors charged with the delivery of the cargo from on board, according to permits for that purpose, are unable to accompany articles to be stored to the places of storage, respectively. They are carried by the merchants' porters and stored. They are sometimes distributed in several stores by the different shippers, so that it is altogether impracticable for an inspector, while attending to his duty on board, according to section 53 of the revenue laws, to see the articles stored at different places and at the same time.

When a permit is handed to me for the removal of goods from store, if engaged on board of a vessel, I have loaned the key to the merchant, and allowed him to take out the amount of his permit; and on being able to visit the stores and lock them up, I have uniformly found them correct, and in no case has the removal exceeded the permit. This practice, however, has been discontinued a few weeks since, and we now refuse to give the key to any person. If we are engaged, the merchant must wait until we can go, and remain at the stores until the delivery is completed.

Question 5. Do you know anything fraudulently, or illegally, or unusually done, in respect to teas imported by Edward Thomson, either by officers of the customs or others?

Answer. I do not.

Question 6. Have you any knowledge of the existence of any collusion between any of the officers of the customs and Mr. Thomson, or of any connexion, or close intimacy with him, or any other facts, indications, or appearances, pointing to just suspicions on this head? If you have, state minutely the extent of your knowledge.

Answer. I have not.

Question 7. Do you know of any omission, neglect, or connivance, of any officer of the customs in relation to the teas of Mr. Thomson, or in relation to any other business connected with the custom-house? If you do, state the circumstances, including names, times, and places, minutely.

Answer. My observation and knowledge of the business connected with the custom-house have been pretty much circumscribed by the limits of the district where I am stationed; and as Mr. Thomson's teas did not come under my notice, either with respect to unlading, storing, or removing from stores, I know of none.

I have nothing further material to state.

JOS. R. DICKSON, *Inspector*

Affirmed to before me, this 21st day of January, 1826.

WILLIAM MILNOR, *Alderman.*

No. 14.

Deposition of John Davis, Inspector.

Question 1. What is the date of your appointment?

Answer. The exact date I do not recollect, but I came into office in 1815, perhaps in September or October.

Question 2. Did you, on the arrival of the William Savary, on the 28th of February, 1825; of the Addison, on the 5th of April, 1825; of the Woodrop Sims, on the 13th of April, 1825; of the Benjamin Rush, on the 1st of July, 1825; and of the Thomas Scattergood, on the 2d of July, 1825; go on board either of them and place the necessary locks so as to secure the cargo? If so, specify the instances, and say whether you remained on board until the arrival of the inspector detailed by the surveyor to superintend the unlading of the vessel. Was everything in regard to the cargo falling under your notice correct and according to law?

Answer. For the sake of accommodation, both to shippers and ourselves, the surveyor has agreed that the wharves on the eastern boundary of the city be divided into three divisons, called the upper, middle, and lower districts, in each of which the officers officiating have rented a room, and pay their own expenses. I being stationed in the middle district and those ships discharging in the lower, I did not go on board, and have no knowledge of any transaction attending the delivery of their cargoes.

Question 3. Had you anything to do with the certificates issued under the 41st section of the collection law, and what?

Answer. Certificates accompanying spirits, wines, and teas never come into our hands, except when goods are exported to a foreign country, when they are carefully examined by us, and, after finding them to agree with the packages shipped, are returned to the Collector's office.

Question 4. Are you conversant, from your own knowledge, or otherwise, with the course usually pursued in relation to wines, spirits, or teas taken from the wharf to be deposited in stores, as to the persons carrying the same to the stores; the superintendence of an inspector on the way; his presence when the articles are stored; the safe keeping of the goods stored, and the removal from the stores; and whether there has been any change in these respects, and when? State what you know on these points.

Answer. The course usually pursued in removing from the wharf any merchandise unladen from vessels is, the merchants or owners of goods sends an order for them by their porters to the person appointed by the ship's husband, who attends for that purpose, and who delivers them; they are not accompanied by the inspector by the way; he cannot leave the vessel, but it is our uniform practice to satisfy ourselves of the correctness of the goods being in store, after which we put on our locks. In *our* district each officer attends to the stores containing the goods he has landed. With respect to delivering from store, we have often been under the necessity of giving the key, but would at another time examine to see if the goods remaining were in accordance with our storing book, in which an account is kept of all goods stored, and have never found in our district any deception attempted to be practiced. Since the fraudulent conduct of Mr. Thomson no keys are delivered to the merchant, not even to show his goods, but are accompanied by an officer. But this cannot be done at all times on the day they wish it, owing to the officer being engaged elsewhere.

Question 5. Do you know anything fraudulently, or illegally, or unusually done, in respect to teas imported by Edward Thomson, either by officers of the custom-house or others? State what you know.

Answer. I do not.

Question 6. Have you any knowledge of the existence of any collusion between any of the officers of the custom-house and Mr. Thomson, or any connexion or close intimacy with him, or any other facts, indications, or appearances pointing to just suspicion on this head? If you have, state minutely the extent of your knowledge.

Answer. I have none.

Question 7. Do you know of any omission, neglect, or connivance of any officers of the customs in relation to the teas of Mr. Thomson, or in relation to any other business connected with the custom-house? If you do, state the circumstances, including names, times, and places, minutely. State any other facts not embraced within the scope of these inquiries which you may consider material.

Answer. With respect to the disposal of Mr. Thomson's teas I am entirely unacquainted, as the transaction took place out of our customary limits; but I do not believe there is an officer in this port that would connive at an illegal transaction to defraud the revenue With respect to omissions, or neglect in business generally, connected with the custom-house, if suffering the keys at all to pass out of our hands be such, we are all more or less censurable. I believe it was a custom when I came into office, but it is not from a want of integrity, but from inability often to attend near one hundred stores, scattered in every direction through the city, some of which may be more than a mile apart, and require our attention two or three times a day, or the merchant be deprived of the sale of his goods. The inconvenience attending merchants having the privilege of putting goods in their own stores is, to persons not actually attending them, inconceivably great; it frequently happens that they have other goods, with those stored for debenture, and we must attend to let them deliver them. This, and their stores being located to suit their own convenience, often imposes on us double duty.

Respectfully, yours,

JNO. DAVIS, *Inspector.*

Affirmed to before me, this 25th day of January, 1826.

WILLIAM MILNOR, *Alderman.*

No. 15.

Interrogatories to John W. Durant, Inspector of Customs.

Question 1. What is the date of your appointment?

Answer. May, 1818.

Question 2. Did you, on the arrival of the William Savery, on the 28th of February, 1825; of the Addison, on the 5th of April, 1825; of the Woodrop Sims, on the 13th of April, 1825; of the Benjamin Rush, on the 1st of July, 1825; and of the Thomas Scattergood, on the 2d of July, 1825, go on board either of them and place the necessary locks so as to secure cargo? If so, specify the instances, and say whether you remained on board until the arrival of the inspector detailed by the surveyor to superintend the unlading of the vessel Was everything in regard to the cargo falling under your notice correct and according to law?

Answer. I had no official duty to discharge in reference to any of the vessels named in this interrogatory; they were discharged below the drawbridge, whereas I am now, and have been always, stationed in the middle district, lying between Market street and the drawbridge.

Question 3. Had you anything to do with the certificates issued under the 41st section of the collection law, and what?

Answer. In the course of my duty I have attended to the shipment of goods which required certificates, such as spirits, wines, teas, &c., and it has been my uniform practice to demand the certificate for each package, and when this was incorrect I have rejected it; when the shipments were completed I have made the return to the proper officer, No. 7, in the Collector's office, and in every instance I have waited until they have been examined and approved.

Question 4. Are you conversant, from your own knowledge, or otherwise, with the course usually pursued in relation to wines, spirits, and teas taken from the wharf to be deposited in stores, as to the persons carrying the same to the stores; the superintendence of an inspector on the way; his presence when the articles are stored; the safe keeping of the goods stored, and their removal from the stores; and whether there has been any change in the usage in these respects, and when? State what you know on these points.

Answer. Ever since I have been in office it has been the uniform practice for the officer appointed to

inspect the landing or unlading of vessels to be present during the whole time of landing or unloading, either on board or on the adjacent wharf, and he is punishable by law for any omission of his attendance on these occasions. It follows, of necessity, that, as the attending officer cannot accompany to the place of deposit the various carts and drays by which the goods are removed to such deposit, and there being no special officer for that purpose, it has been the uniform practice to permit the transport without guard to the warehouses assigned for the reception of the goods; but it is a part of the duty of the inspecting officer to examine the places of deposit, and to see that the whole of the goods intended to be warehoused be there placed and secured by locks, of which the keys are lodged in the custom-house. By this mode of proceeding the officer discharges the double duty of inspector and storekeeper, and is frequently called on at the same moment to perform two offices which are incompatible with each other. Thus an officer, when inspecting the unloading of one vessel, is called on with permits to deliver goods, warehoused under his charge, to be shipped, with benefit of drawback, on board of vessels lying at a great distance from the place of his actual duty, which he cannot legally abandon; he has, therefore, no alternative but the delivery of the keys in his charge or a refusal to deliver the goods, which is contrary to the usage practiced since I have been in office; but his duty imposes on him the subsequent examination of the warehouse wherein the goods were taken, and of the permits and returns thereof at the custom-house, in order to be satisfied that the proper quantity only has been removed, and that the remainder be secured as before. In the discharge of this very delicate and responsible portion of the deponent's duty, in the great variety of cases in which he was employed, not a single instance has occurred in which there was the smallest breach of confidence on the part of the merchant. The practice, as detailed, has been uniform since the time of my being employed until within the last five weeks.

Question 5. Do you know anything fraudulently, or illegally, or unusually done, in respect to teas imported by Edward Thomson, either by officers of the custom-house or others? State what you know.

Answer. I know of nothing of a fraudulent, illegal, or unusual character on the part of any one in respect to the teas imported by E. Thomson.

Question 6. Have you any knowledge of the existence of any collusion between any of the officers of the customs and Mr. Thomson, or any concern or close intimacy with him, or any other facts, indications, or appearances pointing to just suspicions on this head? If you have, state minutely the extent of your knowledge.

Answer. I have no knowledge whatever of anything of the nature suggested by this interrogatory, nor do I conscientiously believe that such has ever existed.

Question 7. Do you know of any omission, neglect, or connivance of any officer of the customs in relation to the teas of E. Thomson, or in relation to any other business connected with the custom-house? If you do, state the circumstances, including names, times, and places, minutely.

Answer. I know of no omission, neglect, or connivance of any officer of the customs in relation to this particular case of Mr. Thomson, nor, indeed, to any other business connected with the custom-house.

I offer the testimony of an humble individual to the high responsibility of all the officers of that institution, as far as my means of information have enabled me to form an estimation of their worth.

I know of no facts in addition to those already stated which I consider material; if I were apprised of any, I should consider myself bound in duty to communicate them to my superior. If, however, I may be permitted to offer an opinion in general terms as to the present mode of proceeding in this point, in respect to bonded goods, I would most respectfully suggest a division of the duties of inspector and warehouse keeper. In the present state of things the public Treasury must be exposed to losses, whatever may be the zeal and integrity of the officer. If the places of deposit were concentrated, and a few officers permanently attached to them, no apprehension need be entertained of future fraud.

Respectfully,

J. W. DURANT, *Inspector.*

JANUARY 24, 1826.

Sworn to before me, this 25th day of January, 1826.

WILLIAM MILNOR, *Alderman.*

No. 16.

Interrogatories to Andrew Geyer, Inspector of the Customs.

Question 1. What is the date of your appointment?

Answer. The date of my appointment is the 4th of September, 1805.

Question 2. Did you, on the arrival of the William Savery, on the 28th February, 1825; of the Addison, on the 5th April, 1825; of the Woodrop Sims, on the 13th April, 1825; of the Benjamin Rush, on the 1st July, 1825; and the Thomas Scattergood, on the 2d July, 1825, go on board either of them and place the necessary locks so as to secure the cargo? If so, specify the instances, and say whether you remained on board until the arrival of the inspector detailed by the surveyor to superintend the unlading of the vessel. Was everything in regard to the cargo falling under your notice correct and according to law?

Answer. On the 5th of June, 1818, I was appointed by the Collector of the port of Philadelphia to take charge of the stores for the reception of all merchandise sent for examination or valuation by the appraisers, agreeably to the act of Congress of the 20th of April, 1818, and have continued in that appointment up to the present time. Consequently, it not being within the scope of my duties, I did not at the times mentioned in this interrogatory, or at any other time, go on board the vessels enumerated, or either of them, nor place any locks so as to secure the cargo, and of course cannot specify any of the instances of doing so, or answer any of the remaining part of this second inquiry.

Question 3. Had you anything to do with the certificates issued under the 41st section of the collection law, and what?

Answer. Since my appointment, as stated in answer to query two, I had nothing to do with the certificates issued under the 41st section of the collection law, except in cases of merchandise coming to this port from another port of the United States and sent to the custom-house stores under my charge for the want of the proper certificates accompanying them at the time of their arrival here. Whenever the certificates

for such goods are presented, I compare them with the marks, &c., of the custom-house on the packages to ascertain if they correspond.

Question 4. Are you conversant, from your own knowledge, or otherwise, with the course usually pursued in relation to wines, spirits, and teas taken from the wharf to be deposited in stores, as to the persons carrying the same to the stores; the superintendence of an inspector on the way; his presence when the articles are stored; the safe keeping of the goods stored, and their removal from the stores; and whether there has been any change in the usage in these respects, and when? State what you know on these points.

Answer. The knowledge I have of the points required in this interrogatory is this: Prior to my appointment, as before mentioned, that is, as storekeeper, I acted as inspector of the customs, and it was then customary for the inspector to attend on the wharf to see that teas were taken to the stores designated, and occasionally to visit the stores while the porters were engaged in taking them there. The persons who carried them were usually the regular porters of the importers. To my knowledge no inspectors superintended them whilst on the way from the wharf to the stores. Locks were placed on the doors, and the keys were left at the surveyor's office. When I had charge of any of the stores, and a permit was presented, I went to his office for the keys and delivered according to permit, then locked the stores again, and returned the keys to the surveyor's office, from whence I had taken them. This was my practice, and I understood the practice pursued before my appointment. What the usage now is I know not.

Question 5. Do you know anything fraudulently, or illegally, or unusually done, in respect to the teas imported by Edward Thomson, either by the officers of the custom-house or others? State what you know.

Answer. I have no such knowledge.

Question 6. Have you any knowledge of the existence of any collusion between any of the officers of the custom-house and Mr. Thomson, or of any connexion or close intimacy with him, or any other facts, indications, or appearances pointing to just suspicions on this head? If you have, state minutely the extent of your knowledge.

Answer. I do not know of the existence of any collusion between the custom-house officers and Mr. Thompson, nor of any connexion or close intimacy with him, nor any other facts, indications, or appearances pointing to just suspicion on this head, nor, from opportunities I have had of judging, do I believe that any such exist between the officers of the customs and Mr. Thomson.

Question 7. Do you know of any omission, neglect, or connivance of any officer of the customs in relation to the teas of Mr. Thomson, or in relation to any other business connected with the custom-house? If you do, state the circumstances, including names, times, and places, minutely.

Answer. I know of no connivance of any officer of the customs in relation to any business connected with the custom-house. As to neglect or omission in respect to the teas of E. Thomson, my knowledge is only what has been reported, which, being hearsay, it would not be proper to state. I was sent on to New York by the Collector for the purpose of discovering the teas that had been sent there, and which were imported in the vessels enumerated in the second question.

CITY OF PHILADELPHIA, *ss.*

On the 23d day of January, 1826, personally appeared Andrew Geyer, who, being sworn according to law, did depose and say that the answers given to the interrogatories as above stated are true, to the best of his knowledge and belief.

ANDREW GEYER.

Sworn and subscribed before me.

G. BARTRAM, *Alderman.*

No. 17.

Interrogatories to Chambers Gaw, Inspector of the Customs.

Question 1. What is the date of your appointment?

Answer. I entered on the duties of my office June 10, 1818.

Question 2. Did you, on the arrival of the William Savery, on 28th of February, 1825; of the Addison, on 5th of April, 1825; of the Woodrop Sims, on 13th of April, 1825; of the Benjamin Rush, on 1st of July, 1825; and of the Thomas Scattergood, on 2d of July, 1825, go on board either of them and place the necessary locks so as to secure the cargo? If so, specify the instances, and say whether you remained on board until the arrival of the inspector detailed by the surveyor to superintend the unlading of the vessel. Was everything in regard to the cargo falling under your notice correct and according to law?

Answer. I have no knowledge of any of the above transactions alluded to.

Question 3. Had you anything to do with the certificates issued under the 4th section of the collection law, and what?

Answer. I have frequently reshipped teas for benefit of drawback, and on such occasions returned the certificates, with the permit, to the custom-house, if furnished in time.

Question 4. Are you conversant, from your own knowledge, or otherwise, with the course usually pursued in relation to wines, spirits, and teas taken from the wharf to be deposited in stores, as to the persons carrying the same to the stores; the superintendence of an inspector on the way; his presence when the articles are stored; the safe keeping of the goods stored, and their removal from the stores; and whether there has been any change in the usage in these respects, and when? State what you know on these points.

Answer. I never had charge of a tea ship or cargo of tea when stored, none having been landed in the district to which I belong during the time I have been in office; therefore, cannot say what the practice is or has been. I have often landed wine and spirits, but never knew any person appointed to superintend the conveyance from the wharf. When gauged and marked, the owner, or those under his direction, removed them to the stores, and not till then did the officer take charge of the keys. Removing from the stores was always done by permits for that purpose. If a change of usage has taken place, I am totally ignorant of it.

Question 5. Do you know anything fraudulent, or illegally, or unusually done, in respect to teas imported by Edward Thomson, either by officers of the custom-house or others? State what you know.

Answer. I am entirely unacquainted with Edward Thomson, his agents, or concerns, as well as any intercourse he may have had with custom-house officers, or others, injurious to the public.

Question 6. Have you any knowledge of the existence of any collusion between any of the officers of the custom-house and Mr. Thomson, or any connexion or close intimacy with him, or any other facts, indications, or appearances pointing to just suspicion on this head? If you have, state minutely the extent of your knowledge.

Answer. My last answer comprehends so much of this question, I can only repeat that I am uninformed of any collusion, connexion, or intimacy, directly or indirectly, between Edward Thomson and the custom-house officers, or others, whereby the public revenue might be impaired.

Question 7. Do you know of any omission, neglect, or connivance of any officer of the customs in relation to the teas of Mr. Thomson, or in relation to any other business connected with the custom-house? If you do, state the circumstances, including names, times, and places, minutely.

Answer. My business confining me to the upper part of the city, in a great measure precludes me from all knowledge of Mr. Thomson's affairs, and have no suspicion of any person or persons aiding or assisting him in defrauding the public.

Question 8. State any further facts, not embraced within the scope of these inquiries, which you may consider material.

Answer. Nothing has occurred to me on this head not embraced in my former answers.

CHAMBERS GAW.

Sworn and subscribed before me, this 24th day of January, 1826.

WILLIAM MILNOR, *Alderman*

No. 18.

Deposition of William P. Gaw, Inspector.

Question 1. What is the date of your appointment?

Answer. I was sworn into office on the 10th day of April, 1824.

Question 2. Did you, on the arrival of the William Savery, on the 28th of February, 1825; of the Addison, on the 5th of April, 1825; of the Woodrop Sims, on the 13th April, 1825; of the Benjamin Rush, on the 1st of July, 1825; of the Thomas Scattergood, on the 2d of July, 1825, go on board either of them and place the necessary locks so as to secure the cargo? If so, specify the instances, and say whether you remained on board until the arrival of the inspector detailed by the surveyor to superintend the unlading of the vessel. Was everything in regard to the cargo falling under your notice correct and according to law?

Answer. I was not on board either of those vessels; they were all unladen at the lower extremity of the port, and I stationed at the upper. Consequently, I know nothing about said vessels or their cargoes.

Question 3. Had you anything to do with the certificates issued under the forty-first section of the collection law, and what?

Answer. I have several times attended to the lading of liquors, and received certificates for them, and (after examining and finding them to agree with the marks and numbers on the casks and cases) duly returned them. Teas I have had nothing to do with.

Question 4. Are you conversant, from your own knowledge, or otherwise, with the course usually pursued in relation to wines, spirits, and teas taken from the wharf to be deposited in stores, as to the persons carrying the same to the stores; the superintendence of an inspector by the way; his presence when the articles are stored; the safe keeping of the goods stored, and their removal from the stores; and whether there has been any change in the usage in these respects, and when? State what you know on these points.

Answer. The course pursued in relation to wines and spirits, as coming under my notice, is as follows: The inspector on board of the vessel attends to the unlading, (wines and spirits,) which, having passed through the hands of the gauger and marker, is conveyed to the store of the owner or owners by porters in his or their employ, and there (according to the direction of the inspector) stored in such a manner as to admit of their being seen and counted. When the inspector is released from his duty on board of the vessel, he goes to the store and examines them, and finding them correct, he places his lock upon them, and keeps the key in his possession until he receives a permit from the custom-house to deliver the same. I know of no inspector attending on the way to or at the store while storing. I know of no change of the above course since my appointment. Teas (not having come under my notice) I can say nothing about.

Question 5. Do you know anything fraudulently, illegally, or unusually done, in respect to teas imported by Edward Thomson, either by officers of the custom-house or others? State what you know.

Answer. I know nothing in relation to Edward Thompson, his teas, or the inspectors as being connected with them.

Question 6. Have you any knowledge of the existence of any collusion between any of the custom-house officers and Mr. Thomson; or of any connexion or close intimacy with him, or any other facts, indications, or appearances pointing to just suspicions on this head? If you have, state minutely the extent of your knowledge.

Answer. I have no knowledge of any collusion between any inspector and Edward Thomson, or any intimacy with him whatever, nor have I seen or heard anything calculated to raise suspicions in my mind, on that or any other subject.

Question 7. Do you know of any omission, neglect, or connivance of any officer of the customs in relation to the teas of Mr. Thomson, or in relation to any other business connected with the custom-house? If you do, state the circumstances, including names, times, and places, minutely. State any further facts, not embraced with the scope of these inquiries, which you may consider material.

Answer. I have no knowledge of any omission, neglect, or connivance of any inspector in relation to Edward Thomson or his teas, or any other business connected with him and the custom-house; nor am I

in possession of any material information whatever, concerning this or any other business connected with the custom-house.

I subscribe myself, dear sir, your very humble servant,

WILLIAM P. GAW, *Inspector.*

Sworn to before me, this 23d day of January, 1826.

WILLIAM MILNOR, *Alderman.*

PORT OF PHILADELPHIA, *January* 23, 1826.

No. 19.

Deposition of Robert Hopkins.

Question 1. How long have you acted as inspector?

Answer. Since April, 1793.

Question 2 Did you, on the arrival of the William Savery, on the 28th of February, 1825; of the Addison, on the 3d of April, 1825; of the Woodrop Sims, on the 13th of April, 1825; of the Benjamin Rush, on the 1st of July, 1825; and of the Thomas Scattergood, on the 2d of July, 1825, go on board either of them and place the necessary locks so as to secure the cargoes? If so, specify the instances, and say whether you remained on board until the arrival of the inspector detailed by the surveyor to superintend the unlading of the vessel? Was everything in regard to the cargo falling under your notice correct and according to law?

Answer. I was the inspector detailed by the surveyor to superintend the unlading of the ships Addison, Woodrop Sims, and Benjamin Rush, and placed the necessary locks on said ships. I noticed nothing incorrect in the discharge of these cargoes.

Question 3. Were you on board these vessels, or either of them, or on the wharves at which they lay when their teas were unloaded; if so, did you remark anything irregular or illegal previously to their removal towards the stores in which they were to be deposited? If so, state it.

Answer. I was on board and on the wharves at which the ships Addison, Woodrop Sims, and Benjamin Rush discharged, and remarked nothing irregular or illegal in the discharge of their several cargoes.

Question 4. Were the teas removed by porters in the employ of Mr. Thomson? Name, if you can, the porters.

Answer. The teas were removed by persons in the employ of Mr. Thomson; their names I do not know.

Question 5. Did you or any other inspector attend the removal of the teas to the stores? Name the inspector.

Answer. No inspector attended the removal of the teas.

Question 6. Did you see the teas introduced into the stores and examine them in the stores? In what stores were they deposited?

Answer. I did not see them introduced into the stores, but examined them after the vessels' discharge. The teas were put into stores selected by Mr. Thomson, situated between Water street and the wharves, and Pine and Spruce streets.

Question 7. Were any of the stores in which these teas were deposited, and which, placed under your charge? If so, state particularly the circumstances under which the charge was conferred upon you, and especially under whose direction you acted, and whether the direction was general, or only applicable to the particular case.

Answer. The stores were not particularly placed under my charge; but all spirits, wines, and teas, stored in the lower district, were understood to be under the charge of Mr. Jackson and myself.

Question 8. If you examined the teas after they were stored, did you in the examination compare them with the permit, or other document or book, and which; and did you make any report, and was it written or verbal, to the surveyor or other officer, of the result of this examination?

Answer. I saw the teas of all Mr. Thomson's ships after they were stored; but counting them was impossible after they were stowed away in the stores.

Question 9. By whom was the store used designated; or did the owner of the teas take them to any store he pleased, and was it a store previously used for a like purpose, or otherwise?

Answer. The stores were selected by Mr. Thomson, and had been previously used for storing teas by him. The stores were rented by Mr. Thomson.

Question 10. Were the two locks previously fixed on the doors of the stores, and was this done under public or private direction?

Answer. There were two locks on the doors, one belonging to the door, the key of which was kept by the owner of the teas, and a padlock belonging to the custom-house, the key kept by the inspectors, and was the general practice.

Question 11. Did you lock up the stores, or was this done by the owner of the teas?

Answer. I locked the custom-house padlocks on the doors, and Mr. Thomson put his own locks on besides.

Question 12. If you were not present at the storage of the teas, how long was your key out of your possession, and to whom was it confided previously to its being restored to you; or how long were the stores open in your absence?

Answer. The key was left with the owner sufficient time to assort, stow, or take samples; sometimes a day or more, especially previous to a sale or shipping a parcel.

Question 13. Did you thereafter, and at what times, examine the state of the stores, and was this a casual examination, or one founded on actual enumeration?

Answer. An examination as to quantity, after the teas were stored, was not possible.

Question 14. Could the teas taken from the wharf have been removed to other places than the stores without your knowledge?

Answer. Since E. Thomson's failure I have understood that some of the teas were taken from the wharf and not stored.

Question 15. Had you, at the time, any knowledge or suspicion of such removal?

Answer. I never had any knowledge or suspicion of any fraudulent removal of teas by E. Thomson, or others.

Question 16. Have you since heard of such removal? If so, state particularly the circumstances.

Answer. I have heard reported that Mr. Thomson has acknowledged taking teas from the wharf to the pavement before the stores, and from the pavement to the coasting packets, without ever having been put in store.

Question 17. Do you know of any removals of teas from the stores without a permit; or of the removal of a large quantity under a permit for a smaller quantity?

Answer. I have been told Mr. Thomson has acknowledged, since his failure, that he had been in the practice of taking out of store much larger quantities of teas than he had permits for, generally presenting them when the officers were engaged on the wharf.

Question 18. When a permit was given, did you always accompany the owner to the store, and carefully see the teas taken out? If a different course was pursued, state it, mentioning all the instances.

Answer. I did not always accompany the permit, having vessels to attend to at the wharf, both unlading and reshipping.

Question 19. Had you anything to do with the delivery of the certificates issued under the 41st section of the collection law, and what?

Answer. I had nothing to do with the delivery of the certificates.

Question 20. What has heretofore been the usage as to wines, spirits, and teas taken from the wharves to the stores? Have they been carried by porters employed by the owners, attended or not by an inspector? Has the inspector seen them stored, and immediately examined them to ascertain whether they were all stored, or has this been intrusted to the owner? Has the inspector invariably locked the stores, and has he from time to time examined the stores? Has he, on a permit being granted, attended in person the taking them out? State the usage, particularly and accurately, and whether it has varied since you have been in office; when, and in what respects.

Answer. Spirits, wines, and teas have always been carried by porters, employed by the owners of the goods, to the stores, not attended by an inspector. After the goods were stored, then an inspector examined them and locked them up, and occasionally looked at the stores. A permit was often presented when the officers were so engaged on the wharves as to render it impossible to attend the delivery of such goods. Most generally the permit was not accompanied by an officer, and this has been customary ever since I was appointed an inspector.

Question 21. Is it a fact that the same key has opened the locks of different stores? Was this known to you, and how has it occurred?

Answer. The fact was known to me; the locks furnished for locking up stores had two keys to eight locks, for convenience of carriage, and one key fitted all the locks on any one person's stores.

Question 22. Do you know of any removals from stores of teas that were not bonded with surety, under a permit to move a smaller quantity? If so, state them particularly.

Answer. Previous to Mr. Thomson's failure I knew nothing of the kind; since, I have been told it was the case.

Question 23. Do you know of any instances in which the owners of wines, spirits, and teas have been suffered to enter the stores in which they were deposited without an inspector being present? If you do, state them.

Answer. Spirits and wines require the examination of the cooper once a week, at least, to ascertain if there is leakage; in such cases the key has been given them, and the stores opened without an inspector being present.

Question 24. Have you any knowledge of the existence of any collusion between any of the officers of the custom-house and Mr. Thomson, or of any connexion or close intimacy with him, or any other facts, indications, or appearances pointing to just suspicions on this head? If you have, state minutely the extent of your knowledge.

Answer. I have no such knowledge, nor do I believe any ever existed.

Question 25. Do you know of any omission, neglect, or connivance of any officer of the customs in relation to the teas of Mr. Thomson, or in relation to any other business connected with the custom-house? If you do, state circumstances minutely, including names, times, and places.

Answer. I know of no neglect, and believe every officer does his duty.

Question 26. State any further facts, not embraced within the scope of these inquiries, which you may consider material.

Answer. I know nothing that I can state that I think will be of service. I have had no intimation, suspicion, or belief, that any officer, or other person, connected with the custom-house, has had any connivance or intimacy with Mr. Thomson, other than was necessary in doing their several duties.

Question 27. Do you know of any other teas surreptitiously taken from the stores previously to the year 1825? If you do, state particularly all you know.

Answer. I do not know of any.

Question 28. Were you employed on any of the vessels, and which vessels, in which teas were imported by Edward Thomson, to wit: the ships William Savary, Addison, Woodrop Sims, Benjamin Rush, and Thomas Scattergood, which have arrived at the port of Philadelphia since the 27th of February, 1825?

Answer. I was on board, employed, at the ships Addison, Woodrop Sims, and Benjamin Rush.

Question 29. Were you specially detailed by the surveyor for this service?

Answer. I was.

Question 30. When and at what place did you go on board?

Answer. After the vessels had hauled to the wharves.

Question 31. Was there, at the time of your entering the vessel, any, and what, inspector on board? Had there been one, and what was his name?

Answer. There was none, nor had been, that I know of.

Question 32. Did everything appear fair and regular when you went on board? Was the cargo locked up and carefully secured?

Answer. Everything appeared correct when I went on board, and I carefully locked the cargo up.

Question 33. Were all the provisions of the law strictly complied with previous to the unloading of the goods?

Answer. I know nothing to the contrary.

Question 34. Was a permit, endorsed as required by the thirty-seventh section of the collection law, received by you previously to your proceeding to unload, and before any part of the cargo was removed?

Answer. It was not endorsed.

Question 35. Was there any disagreement between the permits and the goods inspected and delivered by you?

Answer. There was no disagreement.

Question 36. Were the teas all weighed by the weighers?

Answer. They were all weighed.

Question 37. Were the teas inspected by you and weighed before they were delivered or removed?

Answer. The teas were all weighed by the weighers before they were removed from the wharf, and examined by myself.

Question 38. Was the unloading at no other times than between the rising and setting of the sun? Did you remain on board constantly during that time? Did you enter the teas in a book, as required by the collection law, and deliver the same to the surveyor?

Answer. The unloading was done only between the rising and setting of the sun. I was on board (excepting when at dinner) all the time. A report was made to the surveyor of all the cargo, and the teas entered in a book at the surveyor's office.

ROBERT HOPKINS, *Inspector.*

Affirmed to before me, this 24th day of January, 1826.

WILLIAM MILNOR, *Alderman.*

No. 20.

Interrogatories to Henry Huber, Inspector of Customs.

Question 1. What is the date of your appointment?

Answer. I was appointed an inspector of customs in the year 1808.

Question 2. Did you, on the arrival of the William Savary, on the 28th of February, 1825; of the Addison, on the 5th of April, 1825; of the Woodrop Sims, on the 13th of April, 1825; of the Benjamin Rush, on the 1st of July, 1825; and of the Thomas Scattergood, on the 2d of July, 1825, go on board either of them and place the necessary locks so as to secure the cargo? If so, specify the instances, and say whether you remained on board until the arrival of the inspector detailed by the surveyor to superintend the unlading of the vessel; was everything in regard to the cargo falling under your notice correct and according to law?

Answer. I did not go on board either of the vessels mentioned in the second question, and do not know anything "in regard to their cargoes;" the unlading of the same did not fall under my notice, being stationed in the middle district, which extends from Market street southward to the drawbridge.

Question 3. Had you anything to do with the certificates issued under the forty-first section of the collection law, and what?

Answer. When spirits, wines, and teas are exported to a foreign port for the benefit of drawback, the certificates issued under the forty-first section of the collection law are delivered to the inspector, who reships the articles called for by the certificates, having first ascertained their correspondence with the same. The certificates, together with the permit for reshipping, are returned, under the written attestation of the inspector, to the Collector's office. *So far only* as relates to the above operations have I had "anything to do" with the certificates issued under the forty-first section of the collection law.

Question 4. Are you conversant, from your own knowledge, or otherwise, with the course usually pursued in relation to wines, spirits, and teas taken from the wharf to be deposited in stores, as to the persons carrying the same to the stores; the superintendence of an inspector on the way; his presence when the articles are stored; the safe keeping of the goods stored, and their removal from the stores; and whether there has been any change in the usage in these respects, and when? State what you know on these points.

Answer. When wines, spirits, and teas are taken from the wharves to be deposited in stores under the charge of the custom-house, they are taken by the draymen employed by the owner or consignee, no officer of the customs accompanying them on their way to the stores; when stored, an inspector of the customs, having charge of them, makes his examination as to the articles being *all in* store, which can readily be done, from the packages of one size being all stored together for the purpose of ascertaining the number, for the satisfaction of the officer as well as of the importer. When thus stored, the inspector places his locks upon the doors of the storehouses; the owners generally, but not always, also have locks upon the same, and upon the receipt of a permit from the Collector's office, ordering the delivery of all or any part of the articles thus stored, the officer unlocks the stores and delivers the same; but at times the officers have been *compelled to confide* the keys for a few hours to the owners, as they could not leave the deck of a ship on which they were closely engaged in delivering and landing a valuable cargo of merchandise; but, in all such instances within my knowledge, upon examining the stores, all has uniformly been found correct and secure. There has not "been any change in the usage in these respects" until within a short time.

Question 5. Do you know anything fraudulently, or illegally, or unusually done, in respect to teas imported by Edward Thomson, either by officers of the custom-house or others? State what you know on these points.

Answer. I do not know of anything, either fraudulent, illegal, or unusual, that has been done in respect to teas imported by Edward Thomson, or any other person.

Question 6. Have you any knowledge of the existence of any collusion between any of the officers of the custom-house and Mr. Thomson, or of any connexion or close intimacy with him, or any other facts, indications, or appearances pointing to just suspicions on this head? If you have, state minutely the extent of your knowledge.

Answer. I know of no collusion, connexion, or close intimacy, nor of any appearances pointing to just suspicions, between Edward Thomson and any officer of the custom-house; being in the discharge of my duty confined to the bounds of the middle district, commencing at Market street on the north, and terminating at the drawbridge on the south.

Question 7. Do you know of any omission, neglect, or connivance of any officer of the customs in

relation to the teas of Mr. Thomson, or in relation to any other business connected with the custom-house? If you do, state the circumstances, including names, times, and places, minutely. State any further facts, not embraced within the scope of these inquiries, which you may consider material.

Answer. I do not know of any omission, neglect, or connivance of any officer of the customs, either in relation to the teas of Edward Thomson, or in relation to any other business connected with the custom-house.

Under the collection law of 1799 the inspectors of customs were eligible, and for many years SIX of them, appointed by the chief officer of inspection, (the surveyor of the port of Philadelphia,) marked, according to law, all the spirits, wines, and teas landed in the port of Philadelphia. A subsequent law of a few years' standing rendered the inspectors of customs no longer eligible; upon which ONE PERSON was appointed to perform the service before performed by SIX, and, under the law, received the compensation therefor. I state this FACT from the belief that the alteration of the law has not been of any *advantage* to the revenue nor to the DESPATCH of the business of the port.

HENRY HUBER, *Inspector.*

PHILADELPHIA, *January* 24, 1826.

Affirmed to before me, this 24th day of January, 1826.

WILLIAM MILNOR, *Alderman.*

No. 21.

Deposition of Andrew Jackson, Inspector.

In answer to interrogatories put by S. H. Smith, Esq., I respectfully submit the following:

Question 1. How long have you acted as inspector?

Answer. Since the month of July, 1799.

Question 2. Did you, on the arrival of the William Savery, on the 28th February, 1825; of the Addison, on the 3d of April, 1825; of the Woodrop Sims, on the 13th of April, 1825; of the Benjamin Rush, on the 1st of July, 1825; and of the Thomas Scattergood, on the 2d of July, 1825, go on board either of them and place the necessary locks so as to secure the cargoes? If so, specify the instances, and say whether you remained on board until the arrival of the inspector detailed by the surveyor to superintend the unlading of the vessel. Was everything in regard to the cargo falling under your notice correct and according to law?

Answer. On the arrival of the above named vessels I did not go on board either of them.

Question 3. Were you on board these vessels, or either of them, or on the wharves at which they lay, when the teas were unloaded? If so, did you remark anything irregular or illegal previously to their removal towards the stores in which they were to be deposited? If so, state it.

Answer. I was on the wharves during the discharge of those vessels; I saw nothing illegal or irregular.

Question 4. Were the teas removed by porters in the employ of Mr. Thomson? Name, if you can, the porters.

Answer. The teas were removed by porters in the employ of Mr. Thomson; I am ignorant of their names.

Question 5. Did you, or any other inspector, attend the removal of the teas to the stores? Name the inspector.

Answer. No inspector attended their removal.

Question 6. Did you see the teas introduced into the stores, and examine them in the stores, to guard against abuses? In what store were they deposited?

Answer. I did not see the teas introduced into the stores; no examination took place until the ship was unloaded; they were deposited in stores rented by Mr. Thomson.

Question 7. Were any of the stores in which these teas were deposited, and which, placed under your charge? If so, state particularly the circumstances under which the charge was conferred upon you, and especially under whose directions you acted, and whether the direction was general, or only applicable to the particular case.

Answer. The stores were not given into the charge of any officer particularly. Mr. Robert Hopkins and myself had a general charge of all stores containing spirits, wines, and teas. We acted under general directions from the surveyor.

Question 8. If you examined the teas after they were stored, did you, in the examination, compare them with the permits or other documents or books, and which? And did you make any report, and was it written or verbal, to the surveyor or other officer, of the result of this examination?

Answer. An examination of the teas took place immediately before their removal from the wharf, when they were compared with the permits; a written report was made to the surveyor of the result; an enumeration of teas in store is impracticable.

Question 9. By whom was the store used designated, or did the owner of the teas take them to any store he pleased, and was it a store previously used for a like purpose, or otherwise?

Answer. It has always been the custom for the owners to choose their stores; those in question had been for a considerable time used as tea stores.

Question 10. Were the two locks previously fixed on the doors of the stores, and was this done under public or private direction?

Answer. One lock was permanently fixed, the key of which was kept by the owner; a padlock was added by the inspector, who kept the key.

Question 11. Did you lock up the stores, or was this done by the owner of the teas?

Answer. When the teas were properly arranged in store the officer placed his lock on.

Question 12. If you were not present at the storage of the teas, how long was your key out of your possession, and to whom was it confided previously to its being restored to you, or how long were the stores open in your absence?

Answer. I placed no lock on the stores till the owner had arranged them properly. This was the work of many days; I cannot say precisely how many.

Question 13. Did you thereafter, and at what times, examine the state of the stores, and was this a casual examination or one founded on actual enumeration?

Answer. A casual examination took place, and that only, when called on to deliver teas from store; we could only enter the stores by permission of the owners; an actual enumeration is impracticable.

Question 14. Could the teas taken from wharf have been removed to other places than the stores without your knowledge?

Answer. It has been ascertained that such has been the fact.

Question 15. Had you at the time any knowledge or suspicion of such removal?

Answer. I had no such knowledge or suspicion.

Question 16. Have you since learned of such removal? If so, state the circumstances particularly.

Answer. I have been informed by Charles Mackie, who was in the employ of E. Thomson, that while the ship was discharging a permit was taken to deliver a portion of the teas from the wharf, and that under cover of that permit a large quantity was removed to other places than the stores.

Question 17. Do you know of any removal of teas from the stores without a permit, or of the removal of a large quantity under a permit for a smaller quantity.

Answer. Mr. Mackie has stated that it was the practice of Mr. Thomson to take a permit for teas and present it to the officer when busily engaged on the wharf; at such times the key was entrusted to themselves to deliver the teas, when the opportunity was taken of removing teas other than those permitted. It is also stated that at such times a person was employed by E. Thomson to watch the officer and see that he was so much engaged as to render them secure from detection.

Question 18. When a permit was given did you always accompany the owner to the stores and carefully see the teas taken out? If a different course was pursued state it, mentioning all the instances.

Answer. When engaged in other duties it was always the custom to entrust the key to the owners.

Question 19. Had you anything to do with the delivery of the certificates issued under the 41st section of the collection law, and what?

Answer. I had nothing to do with the delivery of certificates.

Question 20. What has heretofore been the usage as to wines, spirits, and teas taken from the wharves to the stores? Have they been carried by porters, employed by the owners, attended or not by an inspector? Has the inspector seen them stored, and immediately examined them to ascertain whether they were all stored, or has this been entrusted to the owner? Has the inspector invariably locked the stores, and has he from time to time examined the stores? Has he, on a permit being granted, attended in person the taking them out? State the usage, particularly and accurately, and whether it has varied since you have been in office; when and in what respect.

Answer. In removing spirits, wines, and teas to the stores it has invariabiy been done by porters employed by the owners, unattended by an officer; when the whole of the cargo is landed and removed from the wharf, the officer examines the stores and places his lock on them. I state what I believe to be the general practice; I do not undertake to say that there are no exceptions. When a permit was delivered to the officer while engaged in other duties it has been customary to entrust the keys to the owner, as I have stated in answer 18. If any variation has taken place in the manner of storing and delivering wines, spirits, and teas, I have no knowledge of it.

Question 21. Is it a fact that the same key has opened the locks of different stores? Was this known to you, and how has it occurred?

Answer. It was known to me that the same key opened different locks; they were furnished by the surveyor, and I presume they were designedly so constructed.

Question 22. Do you know of any removals from stores of teas that were not bonded with surety, under a permit to remove a smaller quantity? If so, state them particularly.

Answer. The answer to question 17 will apply to this.

Question 23. Do you know of any instances in which the owners of wines, spirits, or teas, have been suffered to enter the stores in which they were deposited without an inspector being present? If you do, state them.

Answer. It has always been the practice to permit the owners to take the keys, in order to make an examination of the state of the casks or other packages; if this was not done, great loss must ensue. An officer could not always attend without neglecting his duties on the wharf, as the officers who had charge of the stores had the like duties to perform as other inspectors, independent of their attendance on the stores.

Question 24. Have you any knowledge of the existence of any collusion between any of the officers of the custom-house and Mr. Thomson, or of any connexion or close intimacy with him, or any other facts, indications, or appearances, pointing to just suspicions on this head? If you have, state minutely the extent of your knowledge.

Answer. I have no knowledge or belief of any collusion between Mr. Thomson and any person attached to the custom-house. I know of no intimacy existing between any person attached to the custom-house and Mr. Thomson; and I know of no facts leading to any suspicion on the subject.

Question 25. Do you know of any omission, neglect, or connivance, of any officer of the customs in relation to the teas of Mr. Thomson, or in relation to any other business connected with the custom-house? If you do, state the circumstances minutely, including names, times, and places.

Answer. I know nothing in relation to the teas of Mr. Thomson but what I have already stated.

Question 26. State any further facts, not embraced within the scope of these inquiries, which you may consider material.

Answer. I am acquainted with no facts having any bearing on the subject.

Question 27. Do you know of any other teas surreptitiously taken from the stores previously to the year 1825? If you do, state particularly all you know.

Answer. It has been stated by the before named Charles Mackie that teas have been taken by E. Thomson prior to 1825, and under similar circumstances; I have no other knowledge on the subject.

ANDREW JACKSON.

Sworn and subscribed before me, this 23d day of January, 1826.

WILLIAM MILNOR, *Alderman.*

No. 22.

Interrogatories to John Reed, Inspector of the Customs.

Question 1. What is the date of your appointment?

Answer. My appointment was the 4th June, 1818.

Question 2. Did you, on the arrival of the William Savery, on the 28th of February, 1825, of the Addison, on the 5th of April, 1825, of the Woodrop Sims, on the 13th of April, 1825, of the Benjamin Rush, on the 1st of July, 1825, of the Thomas Scattergood, on the 2d of July, 1825, go on board either of them and place the necessary locks so as to secure the cargo? If so, specify the instances, and say whether you remained on board until the arrival of the inspector detailed by the surveyor to superintend the unlading of the vessel; was everything in regard to the cargo, falling under your notice, correct and according to law?

Answer. I did not go on board of either of these vessels.

Question 3. Had you anything to do with the certificates issued under the 41st section of the collection law, and what?

Answer. I have nothing to do with certificates for teas and liquors, except shipped for drawback; the certificates are produced for them, and returned to the Collector by me with the permits.

Question 4. Are you conversant, from your own knowledge or otherwise, with the course usually pursued in relation to wines, spirits, and teas, taken from the wharf to be deposited in stores, as to the persons carrying the same to the stores, the superintendence of an inspector on the way, his presence when the articles are stored, the safe-keeping of the goods stored, and their removal from the stores? And whether there has been any change in the usage in these respects, and when? State what you know on these points.

Answer. I believe it has been usual, in sending goods from the wharf to be stored, that the owners employed persons to take them, without the presence of an inspector, he, having charge of the vessel and delivering them, could not leave the vessel at the time, but, as soon as the vessel was discharged, he would proceed to the stores and see that the goods were stored, and have them locked up.

Question 5. Do you know anything fraudulently or illegally, or unusually done, in respect to teas imported by Edward Thomson, either by officers of the custom-house or others? State what you know.

Answer. I know nothing respecting the above.

Question 6. Have you any knowledge of the existence of any collusion between any of the officers of the custom-house and Mr. Thomson, or of any connexion or close intimacy with him, or any other facts, indications, or appearances, pointing to just suspicion on this head? If you have, state minutely the extent of your knowledge.

Answer. I have no knowledge of anything respecting the above.

Question 7. Do you know of any omission, neglect, or connivance of any officer of the customs in relation to the teas of Mr. Thomson, or in relation to any other business connected with the custom-house? if you do, state the circumstances, including names, times, and places minutely.

Answer. I do not know of any.

Question 8. State any other facts embraced within the scope of these inquiries which you may consider material?

Answer. I know of no other facts in respect to these inquiries.

JOHN REED, *Inspector.*

PORT OF PHILADELPHIA, *January* 23, 1826.

Sworn to before me, this 23d day of January, 1826.

WILLIAM MILNOR, *Alderman.*

No. 23.

Interrogatories to Joseph Robinson, Inspector of the Customs.

Question 1. What is the date of your appointment?

Answer. August the 3d, 1818.

Question 2. Did you, on the arrival of the William Savery, on the 28th of February, 1825; of the Addison, on the 5th April, 1825; of the Woodrop Sims, on the 13th April, 1825; of the Benjamin Rush, on the 1st July, 1825; and the Thomas Scattergood, on the 2d July, 1825, go on board either of them, and place the necessary locks so as to secure the cargo; if so, specify the instances, and say whether you remained on board until the arrival of the inspector detailed by the surveyor to superintend the unlading of the vessel; was everything in regard to the cargo, falling under your notice, correct and according to law?

Answer. I was coasting officer at the time the above vessels arrived, and had no charge of any of them.

Question 3. Had you anything to do with the certificates issued under the 41st section of the collection law, and what?

Answer. When I had any certificates for wine or tea I returned them with the permit to the custom-house.

Question 4. Are you conversant, from your own knowledge or otherwise, with the course usually pursued in relation to wines, spirits, and tea, taken from the wharf to be deposited in stores; as to the persons carrying the same to the stores; the superintendence of an inspector on the way; his presence when the articles are stored; the safe-keeping of the goods stored; and their removal from the stores; and whether there has been any change in the usage in these respects, and what? State what you know on these points.

Answer. Being always otherwise employed, I never have attended to the storing of any of the above goods.

Question 5. Do you know anything fraudulently, illegally, or unusually done in respect to tea imported by Edward Thomson, either by officers of the custom-house or others? State what you know.

Answer. I do not know.

Question 6. Have you any knowledge of the existence of any collusion between any of the officers of the custom-house and Mr. Thomson, or any connexion or close intimacy with him, or any other facts, indications, or appearances, pointing to just suspicions on this head? If you have, state minutely the extent of your knowledge.

Answer. I have not.

Question 7. Do you know of any omission, neglect, or connivance of any officer of the customs in relation to the teas of Mr. Thomson, or in relation to any other business connected with the custom-house? If you have, state the circumstances, including names, times, and places, minutely.

Answer. I do not know of any.

Question 8. State any other facts, not embraced within the scope of these inquiries, which you may consider material.

Answer. I know of none.

JOSEPH ROBINSON, *Inspector.*

Sworn and subscribed before me, this 20th day of January, 1826.

WILLIAM MILNOR, *Alderman.*

No. 24.

Deposition of John P. Schott, Inspector.

Question 1. What is the date of your appointment?

Answer. October, 1805.

Question 2. Did you, on the arrival of the William Savery, on the 28th February, 1825; of the Addison, on the 5th of April, 1825; of the Woodrop Sims, on the 13th April, 1825; of the Benjamin Rush, on the 1st July, 1825; and of the Thomas Scattergood, on the 2d July, 1825, go on board either of them, and place the necessary locks so as to secure the cargo; if so, specify the instances, and say whether you remained on board until the arrival of the inspector detailed by the surveyor to superintend the unlading of the vessel; was everything in regard to the cargo, falling under your notice, correct and according to law?

Answer. I had no charge of either of the above named vessels; neither was I on board of either of them.

Question 3. Had you anything to do with the certificates issued under the 41st section of the collection law, and what?

Answer. I had nothing to do with the certificates.

Question 4. Are you conversant, from your own knowledge or otherwise, with the course usually pursued in relation to wines, spirits, and teas taken from the wharf to be deposited in stores; as to the persons carrying the same to the stores; the superintendence of an inspector on the way; his presence when the articles are stored; the safe-keeping of the goods stored; and their removal from the stores? And whether there has been any change in the usage in these respects, and when? State what you know on these points.

Answer. I have always understood that teas, &c., were stored under the care of an inspector, locked up, and the keys put in the surveyor's office, and afterwards delivered according to permits, under the inspection of an officer; this has been my practice; but it has been a long time since I have had charge of teas, my business lying in the upper district, and the vessels from China are generally discharged in the lower district; I believe they are always sent from the vessels to the stores by the importers; and it is not usual for an inspector to superintend them on the way. I used to go to the stores towards evening, and satisfy myself that all were in store that were landed when I had charge of them, and then lock the stores and keep the key, and so on till all were stored.

Question 5. Do you know anything fraudulently or illegally, or unusually done in respect to teas imported by Edward Thomson, either by officers of the custom-house or others? State what you know.

Answer. I have no knowledge whatever of anything of the kind.

Question 6. Have you any knowledge of the existence of any collusion between any of the officers of the custom-house and Mr. Thomson, or of any connexion or close intimacy with him, or any other facts, indications, or appearances pointing to just suspicions on this head? If you have, state minutely the extent of your knowledge.

Answer. I have no knowledge whatever of anything relating to this question. I have no acquaintance with Mr. Thomson.

Question 7. Do you know of any omission, neglect, or connivance of any officer of the customs in relation to the teas of Mr. Thomson, or in relation to any other business connected with the custom-house? If you do, state the circumstances, including names, times, and places, minutely. State any further facts not embraced within the scope of these inquiries which you may consider material.

Answer. I have no knowledge whatever of anything embraced in this question, my business lying in the upper district altogether; neither do I know of anything concerning this business, not embraced within the scope of these inquiries, that I consider material.

JOHN P. SCHOTT, *Inspector.*

PHILADELPHIA, *January* 20, 1826.

Sworn and subscribed to before me, this 20th day of January, 1826.

WILLIAM MILNOR, *Alderman.*

No. 25.

Interrogatories to Rowland Smith, Inspector of the Customs.

Question 1. What is the date of your appointment?

Answer. Appointed May 1, 1824.

Question 2. Did you, on the arrival of the William Savery, on the 28th of February, 1825; of the Addison, on the 5th April, 1825; of the Woodrop Sims, on the 13th April, 1825; of the Benjamin Rush, on the 1st July, 1825; and of the Thomas Scattergood, on the 2d July, 1825, go on board either of them and place the necessary locks so as to secure the cargo? If so, specify the instances, and say whether you remained on board until the arrival of the inspector detailed by the surveyor to superintend the unloading of the vessel. Was everything in regard to the cargo, falling under your notice, correct and according to law?

Answer. The above vessels, in every instance, were attended to by other officers; therefore none of the queries in question two ever came under my notice.

Question 3. Had you anything to do with the certificates issued under the 41st section of the collection law, and what?

Answer. I never had anything to do with the above named certificates, except when reshipping.

Question 4. Are you conversant, from your own knowledge or otherwise, with the course usually pursued in relation to wines, spirits, and teas taken from the wharf to be deposited in store; as to the persons carrying the same to the stores; the superintendence of an inspector on the way; his presence when the articles are stored; the safe-keeping of the goods stored; and their removal from the stores? And whether there has been any change in the usage in these respects, and when? State what you know on these points.

Answer. The course usually pursued in wines, spirits, and teas is for the merchant importing to send his porters for the goods, who take them to the stores without any inspector accompanying them. In relation to the safe-keeping of the goods when stored the custom-house has the key of one lock, and the man who has charge of the store the key of another lock. There has been no change in the usage in these respects.

Question 5. Do you know of anything fraudulently or illegally, or unusually done, in respect to teas imported by Edward Thomson, either by officers of the custom-house or others? State what you know.

Answer. I do not know of anything fraudulently or illegally, or unusually done, in respect to teas imported by Edward Thomson, either by officers of the custom-house or others.

Question 6. Have you any knowledge of the existence of any collusion between any of the officers of the custom-house and Mr. Thomson, or of any connexion, or close intimacy with him, or any other facts, indications, or appearances, pointing to just suspicion on this head? If you have, state minutely the extent of your knowledge.

Answer. I have no knowledge of any collusion between any of the officers of the custom-house and Mr. Thomson, or of any connexion or intimacy with him, or any other facts, indications, or appearances, pointing to just suspicions on this head.

Question 7. Do you know of any omission, neglect, or connivance, of any officers of the customs, in relation to the teas of Mr. Thomson, or in relation to any other business connected with the custom-house? If you do, state the circumstances, including names, times, and places, minutely. State any further facts not embraced within the scope of these inquiries, which you may consider material.

Answer. No neglect or omission, or connivance, of any officer of the customs, has ever come under my knowledge, either in regard to teas imported by Mr. Thomson, or in business of any kind done at the custom-house.

ROWLAND SMITH, *Inspector.*

Affirmed to before me, this 23d day of January, 1826.

WILLIAM MILNOR, *Alderman.*

No. 26.

Deposition of Jacob Zebley, Inspector.

Question 1. What is the date of your appointment?

Answer. May, 1815.

Question 2. Did you, on the arrival of the William Savery, on the 20th of February, 1825; of the Addison, on the 5th of April, 1825; of the Woodrop Sims, on the 13th of April, 1825; of the Benjamin Rush, on the 1st of July, 1825; and of the Thomas Scattergood, 2d of July, 1825, go on board either of them, and place the necessary locks so as to secure the cargo? If so, specify the instances, and say whether you remained on board until the arrival of the inspector detailed by the surveyor to superintend the unlading of the vessel. Was everything in regard to the cargo, falling under your notice, correct and according to law?

Answer. Being stationed in the middle district of the port of Philadelphia, in 1820, to attend and examine coasting vessels, and having continued in that station ever since the said year, I therefore have had no charge whatever of the above mentioned vessels or their cargoes.

Question 3. Had you anything to do with the certificates issued under the 41st section of the collection laws?

Answer. I had not.

Question 4. Are you conversant, from your own knowledge or otherwise, with the course usually pursued in relation to wines, spirits, and teas, taken from the wharf to be deposited in store; as to the person carrying the same to the stores; the superintendence of any inspector on the way; his presence when the articles are stored; the safe-keeping of the goods stored; and the removal from the stores? And whether there has been any change in the usage in these respects, and when? State what you know on these points.

Answer. To the best of my knowledge, it is usual for merchants' porters to remove from the wharf, not only wines, spirits, and teas, but other articles, either to the public stores or to the merchant stores, when permitted, and those articles entitled to drawback are locked up in store by the officers.

Question 5. Do you know anything fraudulently, or illegally, or unusually done, in respect to teas imported by Edward Thomson, either by officers of the custom-house or others? State what you know.

Answer. I know nothing in relation to that question.

Question 6. Have you any knowledge of the existence of any collusion between any of the officers of the custom-house and Mr. Thomson, or of any connexion or close intimacy with him, or any other facts, indications, or appearances pointing to just suspicions on this head? If you have, state minutely the extent of your knowledge.

Answer. I have no knowledge of any circumstances comprised in the 6th question.

Question 7. Do you know of any omission, neglect, or connivance of any of the officers of the customs, in relation to the teas of Mr. Thomson, or in relation to any other business connected with the custom-house? If you do, state the circumstances, including the names, times, and places, minutely. State further facts not embraced within the scope of these inquiries.

Answer. To the 7th and last question I can answer only in the negative.

JACOB ZEBLEY, *Inspector.*

Sworn to before me, this 24th day of January, 1826.

WILLIAM MILNOR, *Alderman.*

No. 27.

Interrogatories to David Rose, Inspector of the Customs.

Question 1. What is the date of your appointment?

Answer. August 28, 1789.

Question 2. Did you, on the arrival of the William Savery, on the 28th February, 1825; of the Addison, on the 5th April, 1825; of the Woodrop Sims, on the 13th April, 1825; of the Benjamin Rush, on the 1st July, 1825; and of the Thomas Scattergood, on the 2d July, 1825, go on board either of them, and place the necessary locks so as to secure the cargo? If so, specify the instances, and say whether you remained on board until the arrival of the inspector detailed by the surveyor to superintend the unlading of the vessel. Was everything in regard to the cargo, falling under your notice, correct and according to law?

Answer. I did not.

Question 3. Had you anything to do with the certificates issued under the 41st section of the collection law, and what?

Answer. I had not.

Question 4. Are you conversant, from your own knowledge or otherwise, with the course usually pursued in relation to wines, spirits, and teas taken from the wharf to be deposited in stores, as to the persons carrying the same to the stores, the superintendence of an inspector on the way, his presence when the articles are stored, the safe-keeping of the goods stored, and their removal from the stores; and whether there has been any change in the usage in these respects, and when? State what you know on these points.

Answer. I am not.

Question 5. Do you know anything fraudulently, or illegally, or unusually done in respect to teas imported by Edward Thomson, either by officers of the custom-house or others? State what you know.

Answer. I do not.

Question 6. Have you any knowledge of the existence of any collusion between any of the custom-house officers and Mr. Thomson, or of any connexion or close intimacy with him, or any other facts, indications, or appearances pointing to just suspicions on this head? If you have, state minutely the extent of your knowledge.

Answer. I have not.

Question 7. Do you know of any omission, neglect, or connivance of any officer of the customs, in relation to the teas of Mr. Thomson, or in relation to any other business connected with the custom-house? If you do, state the circumstances, including names, times, and places, minutely.

Answer. I do not.

Question 8. State any further facts not embraced within the scope of these inquiries which you may consider material.

Answer. I think it proper to state that I have been stationed, in charge of the United States stores and in aid of the customs, at the Lazaretto, since the beginning of 1802; hence, I am not conversant with the detail of business in respect of wines, spirits, and teas, as none of these articles have ever been stored there.

DAVID ROSE, *Inspector.*

Sworn to before me, this 23d day of January, 1826.

WILLIAM MILNOR, *Alderman.*

No. 28.

Interrogatories to Frederick Shull, Inspector of the Customs.

Question 1. What is the date of your appointment?

Answer. In the year 1799.

Question 2. Did you, on the arrival of the William Savery, on the 28th February, 1825; of the Addison, on the 5th April, 1825; of the Woodrop Sims, on the 13th April, 1825; of the Benjamin Rush, on the 1st July, 1825; and of the Thomas Scattergood, on the 2d July, 1825, go on board either of them, and place the necessary locks so as to secure the cargo? If so, specify the instances, and say whether you remained on board until the arrival of the inspector detailed by the surveyor to superintend the unlading of the vessel. Was everything in regard to the cargo, falling under your notice, correct and according to law?

Answer. I had no charge of the above mentioned vessels; neither was I on board of them.

Question 3. Had you anything to do with the certificates issued under the 41st section of the collection law, and what?

Answer. I have not any knowledge of them.

Question 4. Are you conversant, from your own knowledge or otherwise, with the course usually pursued in relation to wines, spirits, and teas taken from the wharves to be deposited in stores, as to the person carrying the same to the stores, the superintendence of an inspector on the way, his presence when the articles are stored, the safe-keeping of the goods stored, and their removal from the stores; whether there has been any change in the usage in these respects, and when? State what you know on these points.

Answer. I have had teas under my charge in stores taken from the wharf by the owners' porters, ordered them to be stored so that I could count them. After so stored and counted, I then put the locks on, agreeably to law. When permitted, I attended to the delivery, and marked them, corresponding with date of permits. Wines and spirits I never have stored. The teas were small quantities. I have no knowledge of any change from the usual way pursued. I have been stationed at Marcus Hook since the year 1810, some time in August, and have had no charge of any vessel in Philadelphia since the above date.

Question 5. Do you know anything fraudulently, or illegally, or unusually done in respect to the teas imported by Edward Thomson, either by officers of the custom-house or others? State what you know.

Answer. I have no knowledge of the fifth question.

Question 6. Have you any knowledge of the existence of any collusion between any of the officers of the custom-house and Mr. Thomson, or any connexion or close intimacy with him, or any other facts, indications, or appearances pointing to just suspicions on this head? If you have, state minutely the extent of your knowledge.

Answer. I have no knowledge of the sixth question.

Question 7. Do you know of any omission, neglect, or connivance of any officer of the custom-house in relation to the teas of Mr. Thomson, or in relation to any of the business connected with the custom-house? If you do, state the circumstances, including names, times, and places, minutely.

Answer. I know of no facts in relation to the teas of Mr. Thomson, or to the custom-house, or officers.

DELAWARE COUNTY, *ss.*

Personally appeared the within named Frederick Shull, esq., and, upon his solemn affirmation, declares that the answers to the foregoing interrogatories are true to the best of his knowledge.

BENJ'N F. THOMPSON,
Justice of the Peace for said county, Penn.

No. 29.

Interrogatories to Mr. Job Whipple, master of the barge.

Question 1. Did you go on board, and where, and at what time, of the ships William Savary, Addison, Woodrop Sims, Benjamin Rush, and Thomas Scattergood, which arrived in the year 1825?

Answer. I did go on board of these respective vessels on the days of their arrival, all of which were boarded between Gloucester Point and this city.

Question 2. When you so went on board, was any revenue officer on board of them, or either, specifying which?

Answer. No revenue officer was on board of either when I boarded them. In explanation, I would state to this inquiry that it is my practice to board all vessels when coming up the river, below the city, and consequently am the first officer on board.

Question 3. Was everything in regard to the security of the cargo correct and according to law?

Answer. After obtaining the necessary papers, it is my practice to leave them for the purpose of boarding such other vessels that may be coming up the river at the same time, and consequently never remain so long on board as to be present at the arrival of the inspectors, who may have placed their locks on either of these specified vessels.

Question 4. When and where did you leave those vessels? and were the cargoes secured when you left them?

Answer. I repeat, in answer to this question, my answer to question 3.

Question 5. Did an inspector of the customs come on board before you left them, or either of them? and what was his or their names?

Answer. No inspector of the customs came on board of either of these vessels before I left them.

Question 6. Do you know anything fraudulently, or illegally, or unusually done in respect to the teas imported by Edward Thomson, either by the officers of the custom-house or others? State what you know.

Answer. I do not.

Question 7. Have you any knowledge of the existence of any collusion between any of the officers of the custom-house and Mr. Edward Thomson, or any connexion or close intimacy with him, or any other facts, indications, or appearances, pointing to just suspicions on this head? If you have, state minutely the extent of your knowledge.

Answer. I have not.

Question 8. Do you know of any omission, neglect, or connivance of any officer of the customs in relation to the teas of Mr. Thompson, or in relation to any other business connected with the custom-house? If you do, state the circumstances, including names, times, and places, minutely.

Answer. I do not.

I know of no facts not embraced within the scope of these inquiries that, in my opinion, are material.

JOB WHIPPLE,
Inspector in command of the revenue barge.

Sworn to before me, this 21st day of January, 1826.

WILLIAM MILNOR, *Alderman.*

No. 30.

PHILADELPHIA, *January* 20, 1826.

SIR: Your note of the 18th instant, with certain interrogatories, was duly received, and I have the pleasure to submit to you such answers as I have been able to make to them respectively.

Question 1. Were you engaged in weighing certain teas imported by Edward Thomson in the year 1825, in the ships William Savary, Addison, Woodrop Sims, Benjamin Rush, and Thomas Scattergood? and in which of these vessels were you so engaged?

Answer. The teas (as also cassia) imported by Edward Thomson and others in the ships above named were weighed in part by myself, and in part by Messrs. Samuel Ross and George Dannacker, deputy weighers. The cargoes of the ships Benjamin Rush and Thomas Scattergood were exclusively weighed by myself, and a general superintendence to the weighing of the previous cargoes.

Question 2. How long were you engaged on each cargo?

Answer. To the best of my recollection, from five to eight days.

Question 3. Were all the teas duly weighed?

Answer. They were to the best of our ability.

Question 4. Was each chest or box weighed, or were several weighed together, and an average weight taken as that of each chest or box?

Answer. If I am to understand the 1st clause of this interrogation to mean "weighed" singly, I answer no. A number of packages, being of the same size and quality of teas, were weighed together, and the actual gross weight of each particular quality and different size package returned to the Collector's office, from a memorandum book of the weights of each cargo, as taken on the wharf; a copy of one of which is herewith submitted for your information.

Question 5. Is this the invariable mode practiced at this port?

Answer. It is, and was the practice of all my predecessors. The office has always considered that we were fully justified in pursuing this mode by the provisions contained in the 39th and 58th sections of the collection law of March 2, 1799; and more particularly by the 2d section of an act of the same date, establishing the compensation of officers employed in the collection of duties, &c., without any regard being had to the great loss which the revenue would sustain by pursuing the plan of weighing each package singly.

Question 6. Were the chests and boxes all marked, and by whom were they marked? Were the marks made under your direction? If not, under whose direction were they made?

Answer. The chests and boxes were all marked previous to weighing; and, to the best of my knowledge and belief, agreeably to law, by Charles S. Jackson, esq., deputy inspector or marking officer, for the district and port of Philadelphia. With regard to the latter clause of this interrogation, I must answer, as weigher of the port of Philadelphia, I have no control over, or directions to give, with regard to the marking of teas, there being a particular officer designated by law to perform that duty.

Question 7. Were any of the chests or boxes removed from the wharf before they were weighed and marked?

Answer. Not to my knowledge.

Question 8. How and by whom is the quality of teas ascertained? Were the returns required by the 72d section of the collection law duly made?

Answer. The surveyor of the port is the officer designated by law to ascertain and determine the quality of teas, &c. Where any doubt exists, it is the usual practice to take the quality as marked on the package. With regard to the cargoes of those vessels named in the first interrogation, to the best of my recollection and belief, the returns were made agreeably to the 72d section of the collection law.

Question 9. Have you any knowledge, if so, state it, of the illegal removal of teas from the wharves to places other than the stores in which they should have been deposited, of the state of these stores, and of the surreptitious removal of the teas from them?

Answer. To the first part of this interrogation I have no knowledge. The stores are considered safe and good, being fire-proof. The first intimation which I had of the surreptitious removal of teas by Edward Thomson was on the 20th day of November last, on which day I was, in conjunction with another officer in the revenue department, detailed to proceed to New York in pursuit of said teas.

Question 10. I do you know, and if you do, state them, the names of the porters that took these teas from the wharves?

Answer. I do not know, but believe them to be the same employed by Edward Thomson for several years.

Question 11. Do you know of the existence of any collusion between any of the officers of the custom-house and Edward Thomson, or of any connexion or close intimacy with him, or any other facts, indications, or appearances, pointing to just suspicions on this head? If you do, state minutely the extent of your knowledge.

Answer. I have no knowledge on this subject, nor have I ever had even a shadow of suspicion of any collusion between any of the officers of the custom-house and Edward Thompson.

Question 12. Is it within your knowledge that any frauds, collusions, or connivances, in violation of law or duty, or any flagrant neglect, have been committed or practiced by any officer or person connected with the custom-house? If so, state them.

Answer. Same as given to No. 11; and would further add that, of my own knowledge, I know of no flagrant neglect having been committed or practiced by any officer or person connected with the custom-house.

Question 13. State any further facts, not embraced within the scope of the inquiries, which may, in your opinion, furnish useful information respecting the recent frauds committed on the revenue.

Answer. I am not aware that I possess any other facts than what are contained in my answers to interrogatories Nos. 9, 10, 11, and 12. As the interrogatories Nos. 1 and 8 relate particularly to the discharge of my official duties, I have endeavored to be somewhat full and explicit.

J. STEELE, JR., *Weigher.*

SAMUEL H. SMITH, Esq.

Sworn to before me, this 23d day of January, 1826.

WILLIAM MILNOR, *Alderman.*

Inward, July 1, 1825—*Benjamin Rush, Barden, from Canton.*

EDWARD THOMSON.

E. T.—3,420 quarter chests Hyson Skin.

16	11	2	18
16	11	2	21
16	11	3	—
16	11	3	7
16	11	3	11
16	11	2	21
16	11	2	21
16	11	3	—
16	11	3	—
16	11	3	4
16	11	3	4
16	11	2	24
16	11	3	—
18	13	–	18
16	11	2	14
16	11	2	14
16	11	2	7
16	11	2	11
16	11	2	25
16	11	2	18
16	11	2	21
16	11	2	21
16	11	2	25
16	11	3	—
16	11	3	4
16	11	3	14
16	11	3	11
16	11	3	11
16	11	3	11
16	11	3	7
16	11	3	—
16	11	3	21
16	11	3	14
16	11	3	25
16	11	3	25
16	11	3	—
16	11	3	—
16	11	3	14
16	11	3	14
16	11	3	—
16	11	2	24
16	11	2	26
16	11	3	—
16	11	3	7
16	11	2	14
16	11	2	14
16	11	3	14
16	11	3	21
16	11	2	21
16	11	3	—
16	12	–	—
5	3	1	21
16	11	3	21
16	11	3	7
16	11	3	—
16	11	3	21
16	11	3	7
16	21	3	7
16	11	3	14
16	11	3	14
16	11	3	7
16	11	3	14
16	11	3	7
16	11	3	7
16	11	3	7
16	11	3	—
16	11	3	14
16	11	3	14
16	11	3	14
16	11	3	4
16	11	3	14
16	11	3	14
16	11	3	14

16	11	3	14
16	11	3	7
16	11	3	—
16	11	2	21
16	11	3	—
16	11	3	—
16	11	3	14
16	11	3	—
16	11	3	—
16	11	3	14
16	11	3	14
16	11	3	7
16	11	3	7
16	11	3	21
16	11	3	14
16	11	3	14
16	11	3	14
16	12	–	—
16	12	–	—
16	11	3	14
16	11	3	14
16	11	3	14
16	11	3	7
16	11	2	7
16	11	3	—
19	14	–	7
16	12	–	—
16	12	–	—
16	11	3	14
16	11	3	7
16	11	3	14
16	11	3	7
20	14	3	21
16	12	–	—
16	11	3	21
16	11	3	21
16	12	–	—
16	12	–	7
16	11	3	21
16	11	3	21
16	11	3	7
16	11	3	21
16	11	3	21
16	12	–	—
16	11	3	21
16	11	3	21
16	11	3	14
16	11	3	25
16	11	3	21
16	12	–	—
16	11	3	21
16	11	3	21
16	11	3	11
16	11	3	25
16	11	3	11
16	11	3	14
16	11	3	7
16	11	3	—
16	11	3	7
16	11	3	7
16	11	3	—
16	11	3	—
16	11	3	—
16	11	3	—
16	11	2	24
16	11	2	24
16	11	2	24
16	11	2	21
16	11	2	24
16	11	3	—
16	11	3	—
16	11	3	—
16	11	3	—

16	11	3	—
16	11	3	21
16	11	3	21
16	14	–	11
16	12	–	11
16	11	3	11
16	12	–	7
16	12	–	4
16	12	–	7
16	12	–	7
16	11	3	14
16	11	3	21
16	11	3	25
16	11	3	7
16	11	3	14
16	11	3	21
16	11	3	7
16	11	3	11
16	11	3	—
16	11	2	21
16	11	2	21
16	11	3	—
16	11	3	11
16	11	3	7
16	11	3	7
16	11	3	14
16	11	3	21
16	11	3	—
16	11	3	7
16	11	3	7
16	11	3	11
16	11	2	11
5	3	2	11
16	11	3	—
16	11	3	18
16	11	3	7
16	11	3	14
16	11	3	—
16	11	3	—
16	11	3	7
16	11	2	21
16	11	3	7
16	11	3	14
16	11	3	14
16	11	3	4
16	11	3	—
16	11	3	—
16	11	3	—
16	11	3	7
16	11	2	24
16	11	2	14
16	11	2	14
16	11	3	—
16	11	3	—
16	11	3	—
16	11	3	11
16	11	3	11
16	11	3	11
16	11	3	7
16	11	3	7
16	11	2	18
16	11	2	21
16	11	3	7
16	11	2	21
16	11	3	7
16	11	3	7
16	11	3	21
16	11	3	14
6	4	1	11
3420	2526	1	11

Draft 1490.

EDWARD THOMSON.

E. T.—629 quarter chests Tonkey Hyson Skin.

1	0	3	21
14	12	1	7
14	12	1	21
14	12	1	14
14	12	1	7
15	13	1	—
14	12	1	17
14	12	1	17
14	12	1	17
14	12	1	14
14	12	1	14
14	12	1	7
14	12	1	14
14	12	1	14
14	12	1	11
14	12	1	—
14	12	1	14
14	12	1	14
12	10	2	7
14	12	2	21
14	12	2	21
14	12	2	21
14	12	3	—
14	12	3	—
14	12	3	—
14	12	2	14
14	12	2	14
14	12	2	21
12	12	2	21
14	12	2	14
14	12	2	14
14	12	2	14
14	12	3	—
14	12	3	7
14	12	2	21
14	12	2	14
14	12	3	—
14	12	3	—
14	12	2	25
14	12	2	25
14	12	2	25
12	11	3	7
14	12	2	—
14	12	1	14
12	10	2	7
15	13	2	14
2	1	3	—
629	564	2	4

Draft 317.

EDWARD THOMSON.

E. T.—826 quarter chests Young Hyson.

14	13	2	11
12	11	2	25
14	13	–	18
14	13	–	18
14	13	–	18
14	13	1	4
14	13	1	4
14	13	–	18
14	13	1	—
7	6	2	7
14	13	3	—
14	13	3	7
14	13	2	21
14	13	1	21
14	13	1	14
14	13	2	7
14	13	1	14
14	13	1	21
14	13	–	21
14	13	1	7
14	13	1	7
14	13	1	11
14	13	2	14
14	14	–	—
14	14	–	—
14	14	–	14
14	13	2	—
14	13	3	14
14	13	2	7
14	13	2	4
14	13	3	—
14	13	2	14
14	13	1	21
14	13	1	—
14	13	1	7
14	13	1	—
14	12	2	7
14	13	3	—
14	13	3	25
14	13	2	11
14	13	3	—
14	13	3	21
14	13	1	21
14	13	1	21
14	13	1	7
14	13	2	14
14	13	1	7
14	13	2	11
14	13	3	7
14	13	3	—
14	13	2	7
14	13	2	21
14	13	2	—
14	13	–	21
14	13	1	7
14	13	1	4
14	13	2	11
14	13	3	7
14	13	3	11
9	8	2	8
826	798	–	12

Draft 414.

EDWARD THOMSON.

Each 5-catty.

T.—40 qr. chests Yg. Hyson.

1	1	–	—
14	13	1	14
14	13	1	21
11	10	2	14
40	38	1	21

Draft 22.

E. T.—632 boxes Gunpowder.

71	5	3	7
114	9	1	7
118	9	2	11
116	9	1	14
116	9	1	21
51	4	–	11
45	3	2	21
631	51	1	8

Draft 28. 1 short.

E. T.—10 qr. chests Hyson.

9	6	2	11
11	0	3	—
10	7	1	11

Draft 4.

Each 10-*catty.*

E. T.—500 boxes Gunpowder.

3	0	1	24
60	9	2	4
60	9	2	7
60	9	2	11
65	10	1	21
64	10	–	25
62	9	3	18
65	10	1	14
61	9	2	25
500	79	3	9

Draft 41.

EDWARD THOMSON.

B. R.—1,600 matts Cassia.

9	—	—
9	—	—
9	—	—
9	—	—
9	—	—
9	—	—
9	—	—
9	—	—
9	—	—
5	—	—
95	—	—

Draft 44.

Each 10-*catty.*

E. T.—500 boxes Imperial.

56	9	–	7
55	8	3	18
12	1	3	18
65	10	1	25
70	11	1	7
68	10	3	14
74	11	3	14
72	11	2	7
28	4	1	24
500	80	1	22

Draft 49.

1 in dispute.

Each 5-*catty.*

E. T.—632 boxes Imperial.

63	5	–	14
82	6	2	25
90	7	1	14
116	9	2	—
121	9	3	21
97	7	3	21
62	5	–	11
631	51	2	22

Draft 28.

PETER MACKIE.—*Each* 15-*catty.*

T.—8 boxes Souchong.

7	1	3	10
1	0	1	4
8	2	–	14

Draft 2.

Each 20-*catty.*

T.—4 boxes Hyson Chulan.

4	1	1	22

Draft 2.

10-*catty.*

R. E.—1 box H. Chulan.

1	0	0	17

1 Laq. Tea Caddy Young Hyson.

1	0	0	14

10-*catty.*

1 box Souchong.

1	0	0	23

JOHN CLAYPOLE.—10-*catty.*

J. C.—1 box Gunpowder.

1	0	0	17

LEVI BARDIN.—10-*catty.*

L. B.—2 boxes Hyson.

2	0	1	4

15-*catty.*

2 boxes Souchong.

2	0	2	11

No. 31.

Deposition of Samuel Ross, Deputy Weigher, January 24, 1826.

Question 1. Were you engaged in weighing certain teas imported by Edward Thomson, in the year 1825, in the ships William Savery, Addison, Woodrop Sims, Benjamin Rush, and Thomas Scattergood, and in which of these vessels were you engaged?

Answer. In the ship Woodrop Sims.

Question 2. How long were you engaged on each cargo?

Answer. From six to eight days at the ship Woodrop Sims, and the others occasionally.

Question 3. Were all the teas duly weighed?

Answer. They were.

Question 4. Was each chest or box weighed, or were several weighed together, and an average weight taken as that of each chest or box?

Answer. To the first clause of the question I answer no. A number of packages of the same size and quality of teas were weighed together, and the gross weight and sized packages returned to the Collector's office.

Question 5. Is this the invariable mode practiced at this port?

Answer. Yes.

Question 6. Were the chests and boxes all marked, and by whom were they marked; were the marks made under your direction; if not, under whose direction were they made?

Answer. They were all marked, previous to their being weighed, by Charles S. Jackson, appointed for that purpose for the district and port of Philadelphia.

Question 7. Were any of the chests or boxes removed from the wharf before they were weighed and marked?

Answer. Not to my knowledge.

Question 8. How and by whom is the quality of the tea ascertained? Were the returns required by the 72d section of the collection law duly made?

Answer. The surveyor of the port is the officer to ascertain the quality of teas where any doubt

exists, but it is usual to take the quality that is marked on the packages in China. The returns of weights and quality are made according to law.

Question 9. Have you any knowledge, if so, state it, of the illegal removal of teas from wharves to other than the stores in which they ought to have been deposited; of the state of those stores, and of the surreptitious removal of teas from them?

Answer. I have no knowledge of anything that relates to illegal removal of teas from the wharves, or of being taken to other stores not appointed for their reception, or any surreptitious removal from stores.

Question 10. Do you know, and if you do, state, the names of the porters that took the teas from the wharves?

Answer. I do not know.

Question 11. Do you know of the existence of any collusion between any of the officers of the custom-house and Edward Thomson, or any connexion or close intimacy with him, or any other facts, indications, or appearances pointing to just suspicions on this head? If you do, state the extent of your knowledge.

Answer. I have not any knowledge of anything contained in the 11th question.

Question 12. Is it within your knowledge that any frauds, collusions, or connivances in violation of law or duty, or any flagrant neglect, have been committed or practiced by any officer or person connected with the custom-house? If so, state them.

My answers for the 12th and 13th interrogatories are, I do not know.

I am, sir, with great respect, your humble servant,

SAMUEL ROSS, *Deputy Weigher.*

Affirmed to before me, this 24th day of January, 1826.

WILLIAM MILNOR, *Alderman.*

No. 32.

Deposition of Robert A. Patton, Deputy Weigher, January 23, 1826.

Question 1. Were you engaged in weighing certain teas imported by Edward Thomson, in the year 1825, in the ships William Savery, Addison, Woodrop Sims, Benjamin Rush, and Thomas Scattergood, and in which of these vessels were you so engaged?

Answer. My appointment to the office of deputy weigher having been several months subsequent to the arrival of all of those vessels, I was, of course, not engaged weighing the teas imported by Edward Thomson in any of them.

Question 2. How long were you engaged on each cargo?

Answer. I was not at all engaged with them, or either of them.

Question 3. Were all the teas duly weighed?

Answer. I do not know, for the reason assigned in my answer to question 1st.

Question 4. Was each chest or box weighed, or were several weighed together, and an average weight taken as that of each chest or box?

Answer. I do not know, for the reason assigned in my answer to question 1st.

Question 5. Is this the invariable mode practiced at this port?

Answer. So far as my limited observation enables me to state, the mode practiced at this port is, to *actually* weigh the whole number of packages, weighing several together at each draft, and to *return* the aggregate weight of the whole number thus weighed at a draft.

Question 6. Were the chests and boxes all marked, and by whom were they marked; were the marks made under your direction; if not, under whose direction were they made?

Answer. I do not know whether the chests and boxes were marked or not, nor by whom, if marked, they were marked. The marks were not made under my direction. I do not know under whose direction they were made.

Question 7. Were any of the chests or boxes removed from the wharf before they were weighed and marked?

Answer. I do not know whether any of the chests or boxes were so removed, for the reason assigned in my answer to question 1st.

Question 8. How and by whom is the quality of teas ascertained; were the returns required by the 72d section of the collection law duly made?

Answer. To both of these queries I answer I do not know, for the reason assigned in my answer to question 1st; together with there having but one cargo of teas arrived since my appointment, and with which I was not engaged.

Question 9. Have you any knowledge, if so, state it, of the illegal removal of teas from the wharves to places other than the stores in which they should have been deposited; of the state of those stores, and of the surreptitious removal of teas from them?

Answer. I have no knowledge of any such illegal removal of teas from the wharves; of the state of the stores, nor of the surreptitious removal of teas from them.

Question 10. Do you know, and if you do, state them, the names of the porters that took those teas from the wharves?

Answer. I do not know.

Question 11. Do you know of the existence of any collusion between any of the officers of the custom-house and Edward Thomson, or of any connexion or close intimacy with him, or any other facts, indications, or appearances pointing to just suspicions on this head? If you do, state minutely the extent of your knowledge.

Answer. I know of no such collusion, connexion, or intimacy, nor of any facts, indications, or appearances pointing to just suspicions on this head.

Question 12. Is it within your knowledge that any frauds, collusions, or connivances, in violation of law or duty, or any flagrant neglect, have been committed or practiced by any officer or person connected with the custom-house? If so, state them.

Answer. I have no knowledge of any such frauds, collusions, connivances, or neglect.

Question 13. State any further facts, not embraced within the scope of these inquiries, which may, in your opinion, furnish useful information respecting the recent frauds committed on the revenue.

Answer. No such facts are within my knowledge as can furnish useful information respecting the recent frauds committed on the revenue.

ROBERT A. PATTON.

Affirmed to before me, this 23d day of January, 1826.

WILLIAM MILNOR, *Alderman.*

No. 33.

Deposition of George Dannacker, Deputy Weigher.

Question 1. Were you engaged in weighing certain teas imported by Edward Thomson, in the year 1825, in the ships William Savary, Addison, Woodrop Sims, Benjamin Rush, and Thomas Scattergood; and in which of these vessels were you so engaged?

Answer. The teas and cassia imported by Edward Thomson and others in the ships William Savary, Addison, and Woodrop Sims, were weighed, in part, by myself, and in part by Messrs. Samuel Ross and John Steele, junior.

Question 2. How long were you engaged on each cargo?

Answer. From six to eight days.

Question 3. Were all the teas duly weighed?

Answer. They were.

Question 4. Was each chest or box weighed, or were several weighed together, and an average weight taken as that of each chest or box?

Answer. To the first clause of the interrogation I answer no. A number of packages of the same size and same quality of teas were weighed together, and the gross weight of each particular quality and different sized package returned to the Collector's office.

Question 5. Is this the invariable mode practiced at this port?

Answer. It is.

Question 6. Were the chests and boxes all marked, and by whom were they marked; were the marks made under your direction; if not, under whose direction were they made?

Answer. They were all marked, previous to weighing, by Charles S. Jackson, marking officer for the district and port of Philadelphia. To the latter clause of the interrogation I answer, I have no control over, nor have I any direction to give to the marking of teas.

Question 7. Were any of the chests or boxes removed from the wharf before they were weighed and marked?

Answer. To my knowledge, not any.

Question 8. How and by whom is the quality of teas ascertained; were the returns required by the 72d section of the collection law duly made?

Answer. The surveyor of the port is the officer to ascertain the quality of teas when any doubt exists. It is usual to take the quality as marked on the package; the returns of weights and quality were made according to law.

Question 9. Have you any knowledge, if so, state it, of the illegal removal of teas from the wharves to places other than the stores in which they should have been deposited; of the state of those stores, and of the surreptitious removal of the teas from them?

Answer. I have no knowledge of any illegal removal of teas from the wharves, nor of any surreptitious removal of the teas from the stores. The stores appear to be in good order and fire-proof.

Question 10. Do you know, and if you do, state them, the names of the porters that took the teas from the wharves?

Answer. I do not know, but I believe them to be the same ones that have been employed for several years.

Question 11. Do you know of the existence of any collusion between any of the officers of the custom-house and Edward Thomson, or of any connexion or close intimacy with him, or any other facts, indications, or appearances pointing to just suspicions on this head? If you do, state minutely the extent of your knowledge.

Answer. I have no knowledge of any collusion, close intimacy, or connexion between Edward Thomson and any of the officers of the custom-house, nor have I any suspicions of any.

Question 12. Is it within your knowledge that any frauds, collusions, or connivances, in violation of law or duty, or any flagrant neglect, have been committed or practiced by any officer or person connected with the custom-house? If so, state them.

Answer. To this interrogation I give the same answer as to No. 11. And as to my knowledge, I know of no flagrant neglect having been practiced by any officer or person belonging to the custom-house.

Question 13. State any further facts, not embraced within the scope of these inquiries, which may, in your opinion, furnish useful information respecting the recent frauds committed on the revenue?

Answer. I am not aware that I possess any facts in relation to the recent frauds committed than are contained in my answers to the interrogations.

GEORGE DANNACKER, *Deputy Weigher.*

PHILADELPHIA, *January* 21, 1826.

Sworn to before me, this 23d day of January, 1826.

WILLIAM MILNOR, *Alderman.*

No. 34.

Deposition of Joseph Abbot, Measurer.

PHILADELPHIA, *January* 20, 1826.

SIR: The following are my answers to your interrogatories as you requested:

Question 1. Have you any knowledge, if so, state it, of the illegal removal of teas from the wharves to places other than the stores in which they should have been deposited; of the state of those stores, and of the surreptitious removal of teas from them?

Answer. I have no such knowledge.

Question 2. Do you know of the existence of any collusion between the officers of the custom-house and Edward Thomson, or of any connexion or close intimacy with him, or any other facts, indications, or appearances pointing to just suspicions on this head? If you do, state minutely the extent of your knowledge.

Answer. I know of none.

Question 3. Is it within your knowledge that any frauds, collusions, or connivances, in violation of law or duty, or any flagrant neglect, have been committed or practiced by any officer or person connected with the custom-house? If so, state it.

Answer. I have no knowledge of any such thing. I am not acquainted with any facts which might furnish useful information on the subject of the recent frauds committed on the revenue.

Yours, respectfully,

JOSEPH ABBOT, *Measurer.*

Mr. S. H. SMITH.

PHILADELPHIA COUNTY, *ss.*

On the 20th January, 1826, before me, one of the justices of the peace in and for the county aforesaid, came Joseph Abbot, who, being duly sworn according to law, did depose and say that the answers made by him to the foregoing interrogatories are true, to the best of his knowledge and belief.

JOSEPH ABBOT.

Sworn before me.

WILLIAM MOULDER, *Justice of the Peace.*

No. 35.

Deposition of John Scott, Measurer.

Question 1. Have you any knowledge, if so, state it, of the illegal removal of teas from the wharves to places other than the stores in which they should have been deposited; of the state of those stores, and of the surreptitious removal of teas from them?

Answer. I have no knowledge of the above.

Question 2. Do you know of the existence of any collusion between any of the officers of the custom-house and Edward Thomson, or of any connexion or close intimacy with him, or any other facts, indications, or appearances pointing to just suspicions on this head? If you do, state minutely the extent of your knowledge.

Answer. I have no knowledge of the above.

Question 3. Is it within your knowledge that any frauds, collusions, or connivances, in violation of law or duty, or any flagrant neglect, have been committed or practiced by any officer or person connected with the custom-house? If so, state them.

Answer. I have no knowledge of the above.

Question 4. State any further facts, not embraced within the scope of these inquiries, which may, in your opinion, furnish useful information respecting the recent frauds committed on the revenue.

Answer. I have no knowledge that would lead to any discovery as tending to the above interrogatories.

JOHN SCOTT.

Sworn and subscribed before me, this 21st day of January, 1826.

WILLIAM MILNOR, *Alderman.*

No. 36.

Interrogations to James B. Scott, Measurer.

Question. Have you any knowledge, if so, state it, of the illegal removal of teas from the wharves to places other than the stores in which they should have been deposited; of the state of those stores, and of the surreptitious removal of teas from them?

Answer. I have no knowledge of the above.

Question. Do you know of the existence of any collusion between the officers of the custom-house and Edward Thomson, or of any connexion or close intimacy with him, or any other facts, indications, or appearances pointing to just suspicions on this head? If you do, state minutely the extent of your knowledge.

Answer. I have no knowledge of the above.

Question. Is it within your knowledge that any frauds, collusions, or connivances, in violation of law or duty, or any flagrant neglect, have been committed or practiced by any officer or person connected with the custom-house? If so, state them.

Answer. I have no knowledge of the above.

Question. State any further facts, not embraced within the scope of these inquiries, which may, in your opinion, furnish useful information respecting the recent frauds committed on the revenue.

Answer. I have no knowledge of any of the above questions.

JAS. B. SCOTT.

Sworn and subscribed before me, one of the aldermen of the city.

WILLIAM MILNOR, *Alderman.*

PHILADELPHIA, *January* 20, 1826.

No. 37.

Interrogatories to Samuel L. Palmer, Measurer.

Question. Have you any knowledge, if so, state it, of the illegal removal of teas from the wharves to places other than the stores in which they should have been deposited; of the state of those stores, and of the surreptitious removal of teas from them?

Answer. I have no knowledge of the stores, neither have I any knowledge of the removal of the teas.

Question. Do you know of the existence of any collusion between any of the officers of the custom-house and Edward Thomson, or of any connexion or close intimacy with him, or any other facts, indications, or appearances pointing to just suspicions on this head? If you do, state minutely the extent of your knowledge.

Answer. Nothing has come to my knowledge in relation to these inquiries.

Question. Is it within your knowledge that any frauds, collusions, or connivances, in violation of law or duty, or any flagrant neglect, have been committed or practiced by any officer or person connected with the custom-house? If so, state them.

Answer. None of these things are within my knowledge.

Question. State any further facts, not embraced within the scope of these inquiries, which may, in your opinion, furnish useful information respecting the recent frauds committed on the revenue.

Answer. I know of no further facts in relation to the foregoing inquiries.

CITY OF PHILADELPHIA, *ss.*

Personally appeared before me, the subscriber, one of the aldermen of said city, Samuel L. Palmer, who, being duly sworn according to law, doth depose and say that the answers given by him to the foregoing questions are true, to the best of his knowledge and belief.

SAML. L. PALMER.

Sworn and subscribed before me, this 23d day of January, 1826.

WILLIAM MILNOR, *Alderman.*

No. 38.

Interrogatories addressed to Robert Milnor, Gauger, by Samuel H. Smith, Esq., with his answers thereto.

Question 1. Have you any knowledge, if so, state it, of the illegal removal of teas from the wharves to places other than the stores in which they should have been deposited; of the state of those stores, and of the surreptitious removal of teas from them?

Answer. My answer to the questions comprehended in the preceding interrogatory is in the negative, except from hearsay.

Question 2. Do you know of the existence of any collusion between any of the officers of the custom-house and Edward Thomson, or of any connexion or close intimacy with him, or any other facts, indications, or appearances pointing to just suspicions on this head? If you do, state minutely the extent of your knowledge.

Answer. I do not know of any collusion, connexion, or intimacy between any of the officers of the custom-house and Edward Thomson existing at any time, nor had I ever cause of suspicion in this respect.

Question 3. Is it within your knowledge that any frauds, collusions, or connivances, in violation of law or duty, or any flagrant neglects, have been committed or practiced by any officer or person connected with the custom-house? If so, state them.

Answer. I have no knowledge whatever on this head, or my obligation and sense of duty would have impelled me to give information to the Collector.

Question 4. State any further facts, not embraced within the scope of these inquiries, which may, in your opinion, furnish useful information respecting the recent frauds committed on the revenue.

Answer. I have no personal knowledge of any facts concerning the recent frauds upon the revenue except those derived from general undenied report and belief.

ROBERT MILNOR.

Affirmed to before me, this 23d day of January, 1826.

WILLIAM MILNOR, *Alderman.*

No. 39.

Deposition of Charles S. Jackson, Marker.

Question 1. Were you engaged in marking certain teas imported by Edward Thomson, in the year 1825, in the ships William Savery, Addison, Woodrop Sims, Benjamin Rush, and Thomas Scattergood; and in which of these vessels were you so engaged?

Answer. I marked all the teas imported in the year 1825 in the above mentioned ships.

Question 2. Were all the boxes and chests of teas duly marked?

Answer. All the teas were marked.

Question 3. Were any of the chests or boxes removed from the wharf before they were marked?

Answer. None.

Question 4. Have you any knowledge, if so, state it, of the illegal removal of teas from the wharves to places other than the stores in which they should have been deposited; of the state of those stores, and of the surreptitious removal of the teas from them?

Answer. I have no such knowledge.

Question 5. Do you know, and if you do, state them, the names of the porters that took those teas from the wharves?

Answer. I do not know their names.

Question 6. Do you know of the existence of any collusion between any of the officers of the custom-house and Edward Thomson, or of any connexion or close intimacy with him, or any other facts, indications, or appearances pointing to just suspicions on this head? If you do, state minutely the extent of your knowledge.

Answer. I have no knowledge or suspicion of any collusion or close intimacy between any officer or officers or any other person belonging to the custom-house and Edward Thomson.

Question 7. Is it within your knowledge that any frauds, collusions, or connivances, in violation of law or duty, or any flagrant neglect, have been committed or practiced by any officer or person connected with the custom-house? If so, state them.

Answer. It is not within my knowledge.

Question 8. State any further facts, not embraced within the scope of these inquiries, which may, in your opinion, furnish useful information respecting the recent fraud committed on the revenue.

Answer. I have no information of facts not embraced within the preceding inquiries; nor have I any knowledge or suspicion of anything relating thereto but what I have already made answer to.

CHARLES S. JACKSON, *Deputy Inspector and Marker.*

Sworn to before me, this 20th day of January, 1826.

WILLIAM MILNOR, *Alderman.*

Samuel H. Smith, Esq.

No. 40.

Deposition of John Kern, Deputy Collector.

Question. Have you any knowledge, if so, state it, of the illegal removal of teas from the wharves to places other than the stores in which they should have been deposited; of the state of those stores, and of the surreptitious removal of teas from store?

Answer. All the knowledge I possess of the illegal removal of teas from the wharves to places other than the stores into which they should have been deposited, and their surreptitious removal from store, was unknown to and unsuspected by me until after Edward Thomson's failure. Of the state of the stores in question I am ignorant, never having been in the inside of them.

Question. Do you know of the existence of any collusion between any of the officers of the custom-house and Edward Thomson, or any connexion or close intimacy with him, or any other facts, indications, or appearances pointing to just suspicions on this head? If you do, state minutely the extent of your knowledge.

Answer. I do not; if I did, it would be my duty to state the same to the Collector.

Question. Is it within your knowledge that any frauds, collusions, or connivances, in violation of law or duty, or any flagrant neglect, have been committed or practiced by any officer or persons connected with the custom-house? If so, state them.

Answer. That the requisites of the law providing for the storing of wines, spirits, and teas, have not been fully complied with on the part of the inspectors is admitted by the inspectors, and also by the surveyor; but, as represented by them, the omission has arisen from the defects of the law, and, so far as I can form an opinion, I believe that may be the fact. I have no knowledge that any frauds, collusions, or connivances, in violation of law or duty, have been committed or practiced by any officer or person connected with the custom-house. Had any such occurrences come to my knowledge it would have been communicated to the Collector. I am uninformed of any flagrant neglect having been committed or practiced by any officer or person connected with the custom-house, unless the admission, as stated in the first part of this answer, should be considered as such neglect.

Question. State any further facts, not embraced within the scope of these inquiries, which may, in your opinion, furnish useful information respecting the recent frauds committed on the revenue?

Answer. All the information respecting the recent frauds committed on the revenue I have reported to the Collector as the same came to my knowledge. To obtain information that might be useful, I had occasion to call frequently at Edward Thomson's counting-house; several times at the request of the Collector; once accompanied by Thomas Stewart, on his return from New York, where he had been despatched as an agent for the recovery of some of the teas; once accompanied by Thomas Ashmead, clerk in the office; several times in company with Andrew Jackson, inspector; and on several occasions alone. I have also been at Mr. Ingersoll's office, where Edward Thomson and some of his clerks were; and this at Mr. Ingersoll's request, accompanied by the aforesaid Thomas Stewart; on all these occasions more or less useful information was obtained, especially so in regard to the missing teas. And the result has proved of importance, in enabling the officers and others employed on the occasion to trace them to such places where they had been sent to, and the circumstances under which they were held; as also to remove all doubts of the surreptitious removal of some, Edward Thomson having furnished me with a list, subscribed to by himself, of such as had been shipped to other ports of the United States, which had not been entered and bonded. A letter addressed to Andrew Jackson, by C. Mackie, was also obtained, which explained particularly the mode practiced to obtain possession of those teas, &c.; and two letters from persons at New York, in which they acknowledged holding possession of certain teas imported by

E. Thomson, and on which they had made advances. The list and letters mentioned have been shown to Samuel H. Smith, Esq., and the letter to Andrew Jackson was put into his possession; cancelled bills of sales for E. Thomson's different ships. The interrogatories put to the Collector, and his answers thereto, I have read. The answers correspond with what I believe to be true. I do not recollect any other circumstances which might furnish useful information respecting the recent frauds committed on the revenue. My knowledge of the circumstance communicated to the Collector in respect to E. Thomson's bonds, as noted in the fourth answer of the Collector, was obtained on the day of E. Thomson's failure, (and immediately made known to the Collector,) from the clerk at the bonding desk, Mr. David Gibson.

JOHN KERN, *Deputy Collector.*

Sworn and subscribed, this 24th day of January, 1826, before me.

WILLIAM MILNOR, *Alderman.*

No. 41.

Deposition of Richard L. Howell, Clerk.

Question 1. Have you any knowledge, if so, state it, of the illegal removal of teas from the wharves to places other than the stores in which they should have been deposited; of the state of those stores, and of the surreptitious removal of teas from them?

Answer. I have no personal knowledge of the illegal removal of any teas from the wharves to places other than the stores; neither of the state of the stores, nor of the surreptitious removal of teas from them.

Question 2. Do you know of the existence of any collusion between any of the officers of the custom-house and Edward Thomson, or of any connexion or close intimacy with him, or any other facts, indications, or appearances pointing to just suspicions on this head? If you do, state minutely the extent of your knowledge.

Answer. I know of nothing that would in the least criminate any individual of the custom-house by the slightest suspicion of any collusion or connexion with Edward Thomson in his late illegal transactions.

Question 3. Is it within your knowledge that any frauds, collusions, or connivances, in violation of law or duty, or any flagrant neglect, have been committed or practiced by any officer or person connected with the custom-house? If so, state them.

Answer. I refer you to my answer to the second interrogatory, so far as it relates to collusion on the part of any officers of the custom-house with Edward Thomson. The late exposure of frauds committed on the revenue by Edward Thomson induces a belief that there must have been an omission of duty somewhere, or a great deficiency in the law. I have no personal knowledge of the former, whereby I could give any information on that head.

Question 4. State any further facts, not embraced within the scope of these inquiries, which may, in your opinion, furnish useful information respecting the recent frauds committed on the revenue?

Answer. I can add nothing from personal knowledge that would, in the least, elucidate to you the singular success of Edward Thomson's late fraud practiced upon the revenue. My duties are altogether confined within doors; and as his operations have been directed to illegally removing from the public stores the teas in question, which the law places under the particular charge of another department, I have no knowledge of particulars in the way of my business, and am, therefore, utterly ignorant of circumstances, further than what is in common with the community at large, and can give no information that should be the result of personal knowledge on the subject.

I am, respectfully, your obedient servant,

RICHARD H. HOWELL.

COLLECTOR'S OFFICE, *Philadelphia, January* 23, 1826.

Sworn to before me, this 23d day of January, 1826.

WILLIAM MILNOR, *Alderman.*

SAMUEL H. SMITH, Esq., *Mansion House.*

No. 42.

PHILADELPHIA, *January* 20, 1826.

SIR: I received your letter of the 18th instant, and, in compliance therewith, transmit a copy of the "interrogatories," with an answer to each question.

I am, respectfully, your obedient servant,

THOMAS F. VALLETTE.

Interrogatories to Thomas F. Vallette, Clerk.

Question 1. Have you any knowledge, if so, state it, of the illegal removal of teas from the wharves to places other than the stores in which they should have been deposited; of the state of those stores, and of the surreptitious removal of teas from them?

Answer. I am not in possession of any knowledge relating to the illegal removal of teas from the wharves to any place or places whatever, neither do I know anything of the state of the said stores, nor of any surreptitious removal of teas from them.

Question 2. Do you know of the existence of any collusion between any officer of the custom-house and Edward Thomson, or of any connexion or close intimacy with him, or any other facts, indications, or appearances pointing to just suspicions on this head? If you do, state minutely the extent of your knowledge.

Answer. I am totally ignorant of any collusion whatever existing between any officer of the customs, or of any connexion or intimacy with Edward Thomson, or of any facts, indications, or appearances, which would justify any suspicions of such connexion or intimacy.

Question 3. Is it within your knowledge that any frauds, collusions, or connivances, in violation of law or duty, or any flagrant neglect, have been committed or practiced by any officer or person connected with the custom-house? If so, state them.

Answer. I have no knowledge of any frauds, collusions, or connivances, in violation of law, duty, or any neglect having been committed or practiced, by any person or persons connected with the customs.

Question 4. State any further facts not embraced within the scope of these inquiries, which may, in your opinion, furnish useful information respecting the recent frauds committed on the revenue.

Answer. In conclusion, I would state distinctly that *I know of no facts which would furnish any information* respecting the frauds committed on the revenue.

The 23d day of January, A. D. 1826, before me the subscriber, one of the justices of the peace in and for the county of Philadelphia, personally came and appeared Thomas F. Vallette, of the city of Philadelphia, one of the clerks in the custom-house of the said city, and on oath did depose and say, that the answers to the above interrogatories are true to the best of his knowledge and belief, and further saith not.

THOMAS F. VALLETTE.

Sworn and subscribed before me, the day and year above written.
Witness my hand and seal.

WILLIAM MOULDER.

No. 43.

Interrogatories to Robert Steele, Clerk.

Question. Have you any knowledge, if so, state it, of the illegal removal of teas from the wharves to places other than the stores in which they should have been deposited, of the state of those stores, and of the surreptitious removal of teas from them?

Answer. As to the illegal or surreptitious removal of teas from the wharves or stores in which they should have been deposited, or as to the state, or situation of those stores, I have no personal knowledge.

Question. Do you know of the existence of any collusion between the officers of the custom-house and Edward Thomson, or of any connexion, or close intimacy with him, or any other facts, indications, or appearances, pointing to just suspicions on this head? If you do, state minutely the extent of your knowledge.

Answer. I have no knowledge as to the existence of any collusion between the officers of the custom-house and Edward Thomson, or of any connexion, or close intimacy with him, or any facts, indications, or appearances, pointing to just suspicions on this head.

Question. Is it within your knowledge that any frauds, collusions, or connivances, in violation of law or duty, or any flagrant neglect, have been committed or practiced by any officer or person connected with the custom-house? If so, state them.

Answer. Of the matter contained in this interrogatory I have no knowledge.

Question. State any further facts, not embraced within the scope of these inquiries, which may, in your opinion, furnish useful information respecting the recent frauds committed on the revenue?

Answer. I know of no facts that, in my opinion, can furnish any useful information respecting the recent frauds committed on the revenue.

ROBERT STEELE.

Sworn to before me, this 26th day of January, 1826.

WILLIAM MILNOR, *Alderman.*

No. 44.

Interrogatories to Charles G. Triechel, Clerk.

Question. Have you any knowledge, if so, state it, of the illegal removal of teas from the wharves to places other than the stores in which they should have been deposited, of the state of those stores, and of the surreptitious removal of teas from them?

Answer. I have no personal knowledge of anything appertaining to the above question.

Question. Do you know of the existence of any collusion between the officers of the custom-house and Edward Thomson, or of any connexion or close intimacy with him, or any other facts, indications, or appearances, pointing to just suspicions on this head? If you do, state minutely the extent of your knowledge.

Answer. I have no knowledge of any collusion between the officers of the custom-house and Edward Thomson, or of any connexion or close intimacy with him, or of any facts, indications, or appearances pointing to just suspicions on this head.

Question. Is it within your knowledge that any frauds, collusions, or connivances, in violation of law or duty, or any flagrant neglect, have been committed or practiced by any officer or person connected with the custom-house? If so, state them.

Answer. I do not know of any frauds, collusions, or connivances, in violation of law or duty, or of any flagrant neglect having been committed or practiced by any officer or person connected with the custom-house.

Question. State any further facts, not embraced within the scope of these inquiries, which may, in your opinion, furnish useful information respecting the recent frauds committed on the revenue.

Answer. I have no knowledge of any facts which, in my opinion, would furnish useful information respecting the recent frauds committed on the revenue.

C. G. TREICHEL.

Sworn to before me, this 25th day of January, 1826.

WILLIAM MILNOR, *Alderman.*

No. 45.

Interrogatories to Charles Treichel, Clerk.

Question. Have you any knowledge, if so, state it, of the illegal removal of teas from the wharves to places other than the stores in which they should have been deposited, of the state of those stores, and of the surreptitious removal of teas from them?

Answer. I have no knowledge of the illegal or surreptitious removal of teas from the wharves or stores, or of the state of the stores. A proper attention to my duties as clerk would preclude such knowledge.

Question. Do you know of the existence of any collusion between the officers of the custom-house and Edward Thomson, or of any connexion or close intimacy with him, or any other facts, indications, or appearances, pointing to just suspicions on this head? If you do, state minutely the extent of your knowledge.

Answer. I do not know of any collusion between the officers of the custom-house and Edward Thomson, or of any circumstances which would lead to suspicions on this head.

Question. Is it within your knowledge that any frauds, collusions, or connivances, in violation of law or duty, or any flagrant neglect, have been committed or practiced by any officer or person connected with the custom-house? If so, state them.

Answer. I do not know of any frauds, collusions, connivances, or flagrant neglect having been committed or practiced by any person connected with the custom-house.

Question. State any further facts, not embraced within the scope of these inquiries, which may, in your opinion, furnish useful information respecting the recent frauds committed on the revenue.

Answer. I am not acquainted with any facts which would furnish useful information respecting the frauds alluded to in the above request.

CHARLES TREICHEL.

Sworn to before me, this 25th day of January, 1826.

WILLIAM MILNOR, *Alderman.*

No. 46.

Interrogatories to David Gibson, Clerk.

Question. Have you any knowledge, if so, state it, of the illegal removal of teas from the wharves to places other than the stores in which they should have been deposited, of the state of those stores, and of the surreptitious removal of teas from them?

Answer. I have no knowledge of the illegal removal of teas from the wharves to places other than the stores in which they should have been deposited; neither have I any knowledge of the state of the stores in which Edward Thomson's teas were deposited, nor of the surreptitious removal of teas from them.

Question. Do you know of the existence of any collusion between the officers of the custom-house and Edward Thomson, or of any connexions or close intimacy with him, or any other facts, indications, or appearances, pointing to just suspicions on this head. If you do, state minutely the extent of your knowledge.

Answer. I do not know of the existence of any collusion between the officers of the custom-house and Edward Thomson, nor of any connexions or close intimacy with him, nor of any other facts, indications, or appearances pointing to just suspicions on this head.

Question. Is it within your knowledge that any frauds, collusions, or connivances, in violation of law or duty, or any flagrant neglects, have been committed or practiced by any officer or person connected with the custom-house? If so, state them.

Answer. It is not within my knowledge that any frauds, collusions, or connivances, in violation of law or duty, nor that any flagrant neglects have been committed or practiced by any officer or person connected with the custom-house.

Question. State any further facts, not embraced within the scope of these inquiries, which may, in your opinion, furnish useful information respecting the recent frauds committed on the revenue.

Answer. I have no facts to state which would, in my opinion, furnish useful information respecting the recent frauds committed on the revenue.

DAVID GIBSON.

Affirmed to before me, this 24th day of January, 1826.

WILLIAM MILNOR, *Alderman.*

No. 47.

PHILADELPHIA, *January* 23, 1826.

SIR: Agreeably to your request, I respectfully return the following answers to questions proposed in your letter of January 18.

I have the honor to be your obedient servant,

JOHN C. PECHIN.

SAMUEL H. SMITH, Esq.

Interrogatories to John C. Pechin, Clerk.

Question 1. Have you any knowledge, if so, state it, of the illegal removal of teas from the wharves to places other than the stores in which they should have been deposited, of the state of those stores, and of the surreptitious removal of teas from them?

Answer. I have no knowledge of the illegal removal of teas from the wharves to any other places than the stores in which they should have been deposited. I possess no knowledge of the state of those stores, neither have I any personal knowledge of the surreptitious removal of teas from the stores.

Question 2. Do you know of the existence of any collusion between any of the officers of the custom-house and Edward Thomson, or of any connexion or close intimacy with him, or of any other facts, indications, or appearances, pointing to just suspicions on this head? If you do, state distinctly the extent of your knowledge.

Answer. I do not know of the existence of any collusion between any of the officers of the custom-house and Edward Thomson, or of any connexion or close intimacy with him. I do not know of any facts, indications, or appearances, which would lead to the slightest cause for suspicion that any such collusion existed.

Question 3. Is it within your knowledge that any frauds, collusions, or connivances, in violation of law or duty, or any flagrant neglect, have been committed or practiced by any officer or person connected with the custom-house? If so, state them.

Answer. I have no knowledge that any frauds, collusions, or connivances, in violation of law or duty, or of any flagrant neglect that has been committed or practiced by any officer or person connected with the custom-house.

Question 4. State any further facts, not embraced within the scope of these inquiries, which may, in your opinion, furnish useful information respecting the recent frauds committed on the revenue.

Answer. My occupation limiting my duties entirely within the custom-house, I have little opportunity of observing what is passing in the public stores or upon the wharves; and I am not in possession of a single fact which would, in my opinion, furnish useful information respecting the recent frauds committed on the revenue.

JOHN C. PECHIN.

Affirmed to before me, this 23d day of January, 1826.

WILLIAM MILNOR, *Alderman.*

No. 48.

Interrogatories to Thomas Latimer, Clerk.

Question. 1. Have you any knowledge, if so, state it, of the illegal removal of teas from the wharves to places other than the stores in which they should have been deposited, of the state of those stores, and of the surreptitious removal of teas from them?

Answer. I have no knowledge of the illegal removal of teas from the wharves to places other than the stores in which they should have been deposited, nor of the state of those stores, nor of any surreptitious removal of teas from them.

Question 2. Do you know of the existence of any collusion between any of the officers of the custom-house and Edward Thomson, or of any connexion or close intimacy with him, or any other facts, indications, or appearances, pointing to just suspicions on this head? If you do, state minutely the extent of your knowledge.

Answer. I know of no collusion between the officers of the custom-house and Edward Thomson, nor of any connexion or close intimacy with him, nor of any facts, indications, or appearances, pointing to any suspicions on this head.

Question 3. Is it within your knowledge that any frauds, collusion, or connivances, in violation of law or duty, or any flagrant neglect, have been committed or practiced by any officer or person connected with the custom-house? If so, state them.

Answer. I know of no frauds, collusions, or connivances, in violation of law or duty, nor of any neglects having been committed or practiced by any person attached to the custom-house.

Question 4. State any further facts, not embraced within the scope of these inquiries, which may, in your opinion, furnish useful information respecting the recent frauds committed on the revenue.

Answer. There are no facts, within my knowledge, that will furnish any information respecting the recents frauds committed on the revenue.

THOMAS LATIMER.

Affirmed to before me, this 21st day of January, 1826.

WILLIAM MILNOR, *Alderman*

No. 49.

PHILADELPHIA, *January*, 1826.

SIR: Your note of the 18th instant is received, containing the following interrogatories, to each of which you request an answer in writing. Agreeably thereto, I have the pleasure to hand you the same, duly qualified to.

Very respectfully, I am your obedient servant,

T. ASHMEAD.

SAMUEL H. SMITH, Esq.

Interrogatories to Thomas Ashmead, Clerk.

Question 1. Have you any knowledge, if so, state it, of the illegal removal of teas from the wharves to places other than the stores in which they should have been deposited, of the state of those stores, and of the surreptitious removal of teas from them?

Answer. I have no personal knowledge of the illegal removal of teas from the wharves to places other than the stores in which they should have been deposited, or of the state of those stores, and of the surreptitious removal of teas from them.

Question 2. Do you know of the existence of any collusion between any of the officers of the custom-house and Edward Thomson, or of any connexion or close intimacy with him, or any other facts, indications, or appearances, pointing to just suspicions on this head? If you do, state minutely the extent of your knowledge.

Answer. I do not know of any collusion or close intimacy between Edward Thomson and any of the officers of the custom-house, or facts, indications, or appearances, which would justify just suspicions on this head.

Question 3. Is it within your knowledge that any frauds, collusions, or connivances, in violation of law or duty, or any flagrant neglects, have been committed or practiced by any officer or person connected with the custom-house? If so, state them.

Answer. It is not within my knowledge that any frauds, collusions, or connivances, in violation of law or duty, or any flagrant neglects, have been committed or practiced by any officer or person connected with the custom-house.

Question 4. State any further facts, not embraced within the scope of these inquiries, which may, in your opinion, furnish useful information respecting the recent frauds committed on the revenue.

Answer. I am in possession of no facts, which, in my opinion, would furnish useful information respecting the recent frauds committed on the revenue.

T. ASHMEAD.

Sworn to before me, this 23d day of January, 1826.

WILLIAM MILNOR, *Alderman.*

No. 50.

Interrogatories to Abraham Martin, Clerk.

Question. Have you any knowledge, if so, state it, of the illegal removal of teas from the wharves to places other than the stores in which they should have been deposited, of the state of those stores, and of the surreptitious removal of teas from them?

Answer. My duties confining me closely to my desk, I have no opportunity of knowing anything which may transpire in other Departments.

Question. Do you know of the existence of any collusion between any of the officers of the custom-house and Edward Thomson, or of any other facts, indications, or appearances, pointing to just suspicions on this head? If you do, state minutely the extent of your knowledge.

Answer. I have not the least ground to suspect any collusion between the officers of the custom-house and Edward Thomson.

Question. Is it within your knowledge that any frauds, collusions, or connivances, in violation of law or duty, or any flagrant neglect, have been committed or practiced by any officer or person connected with the custom-house? If so, state them.

Answer. The practice of the officers of the custom-house does not come under my observation in any respect, nor do I know that any frauds, collusions, or connivances, in violation of law and duty, or any flagrant neglects, have been committed or practiced by any person connected with the custom-house.

Question. State any further facts, not embraced within the scope of these inquiries, which may, in your opinion, furnish useful information respecting the recent frauds committed on the revenue.

Answer. It is not in my power to communicate any useful information concerning the frauds recently committed on the revenue.

The above is respectfully submitted.

I am your obedient servant,

ABRAHAM MARTIN.

Affirmed to before me, this 24th day of January, 1826.

WILLIAM MILNOR, *Alderman.*

No. 51.

Interrogatories to Richard George, Clerk.

Question. Have you any knowledge, if so, state it, of the illegal removal of teas from the wharves to places other than the stores in which they should have been deposited, of the state of those stores, and of the surreptitious removal of teas from them?

Answer. I have no personal knowledge of the illegal removal of teas from the wharves to places other than the stores in which they should have been deposited, or of the state of those stores, and of the surreptitious removal of teas from them.

Question 2. Do you know of the existence of any collusions between any of the officers of the custom-house and Edward Thomson, or of any connexion or close intimacy with him, or any other facts, indications, or appearances, pointing to just suspicions on this head? If you do, state minutely the extent of your knowledge.

Answer. I do not know of the existence of any collusions between any of the officers of the custom-house and Edward Thomson, or of any connexion or close intimacy with him, or of any other facts, indications, or appearances, which would justify just suspicions on this head.

Question 3. Is it within your knowledge that any frauds, collusions, or connivances, in violation of law or duty, or any flagrant neglect, have been committed or practiced by any officer or person connected with the custom-house? if so, state them.

Answer. It is not within my knowledge that any frauds, collusions, or connivances, in violation of law or duty, or any flagrant neglect, have been committed or practiced by any officer or person connected with the custom-house.

Question 4. State any further facts, not embraced within the scope of these inquiries, which may, in your opinion, furnish useful information respecting the recent frauds committed on the revenue.

Answer. I can state no facts which, in my opinion, would furnish useful information respecting the recent frauds committed on the revenue.

RICHARD S. H. GEORGE.

Sworn to before me, this 21st day of January, 1826.

WILLIAM MILNOR, *Alderman.*

No. 52.

Interrogatories to Julien Henry, Clerk.

Question 1. Have you any knowledge, if so, state it, of the illegal removal of teas from the wharves to places other than the stores in which they should have been deposited of the state of those stores, and of the surreptitious removal of teas from them?

Answer. I have no personal knowledge of the illegal removal of teas from the wharves; as for the stores, I have never been inside of any of them, except those in rear of the custom-house; and I do not know, from my own knowledge, of any surreptitious removal of teas from them.

Question 2. Do you know of the existence of any collusion between the officers of the custom-house and Edward Thomson, or of any connexion or close intimacy with him, or any other facts, indications, or appearances, pointing to just suspicions on this head? If you do, state minutely the extent of your knowledge.

Answer. I do not know of any collusion between the officers of the custom-house and Edward Thomson, nor do I know of any close intimacy or connexion existing between any of the officers of the custom-house and Edward Thomson.

Question 3. Is it within your knowledge that any frauds, collusions, or connivances, in violation of law or duty, or any flagrant neglect, have been committed or practiced by any officer or person connected with the custom-house? If so, state them.

Answer. It is not within my knowledge that any frauds, collusions, or connivances, in violation of law or duty, or any flagrant neglect, have been committed or practiced by any officer or person connected with the custom-house.

Question 4. State any further facts not embraced within the scope of these inquiries which may, in your opinion, furnish useful information respecting the recent frauds committed on the revenue.

Answer. I am not acquainted with any facts which would furnish information respecting the recent frauds committed on the revenue.

JULIEN HENRY.

Sworn and subscribed before me, this 21st day of January, 1826.

WILLIAM MILNOR, *Alderman.*

No. 53.

Interrogatories to Thomas Stewart, Appraiser.

Question 1. Have you any knowledge, if so, state it, of the illegal removal of teas from the wharves to places other than the stores in which they should have been deposited, of the state of those stores, and of the surreptitious removal of teas from them?

Answer. Previous to the 20th of November last I was unacquainted with the part of the collection laws of 1799 which refers to the storage and credits on teas; on which day I went to New York, (with John Steele, jr., esq.,) as an agent from the Collector of this port, to recover part of the teas illegally taken

from store by E. Thomson; I reported to the Collector the seizures, &c., made by me in New York, and I understand the Collector has stated the same to the Treasury Department.

Question 2. Do you know of the existence of any collusion between the officers of the custom-house and Edward Thomson, or of any connexions or close intimacy with him, or any other facts, indications, or appearances pointing to just suspicions on this head? If you do, state minutely the extent of your knowledge.

Answer. No facts or indications of collusion, or close intimacy, or of connexions between E. Thomson and any officer of the custom-house, or appearances pointing to just suspicion, have come under my knowledge, nor do I believe any exists.

Question 3. Is it within your knowledge that any frauds, collusions, or connivances, in violation of law or duty, or any flagrant neglect, have been committed or practiced by any officer or person connected with the custom-house? If so, state them.

Answer. I have no knowledge of any frauds, collusions, or connivances, in violation of law or duty, having been committed or practiced by any officer or person connected with the custom-house. Of neglect in regard to the stores, whatever has come to my knowledge was subsequent to the failure of E. Thomson, and what was admitted to be the case by several officers, owing, as they represent, to the impracticability of paying that attention which the law required.

Question 4. State any further facts, not embraced within the scope of these inquiries, which may, in your opinion, furnish useful information respecting the recent frauds committed on the revenue.

Answer. The line of my official duty is so distinct from the storing and securing of merchandise that it is impossible I should be able to furnish useful information regarding the recent frauds; my knowledge has been subsequent to the 20th of November last, and has arisen from my agency; I returned on the 29th of November; after my return I waited on Mr. E. Thomson, by direction of the Collector, Mr. Kern, the Deputy Collector, accompanying me, and we obtained from his assignee the account of teas hypothecated to Messrs. Hagerty & Austin and Messrs. Hone; since when I have been confined to my official duty as an appraiser. The above information, relative to the teas held by Hagerty & Austin and Messrs. Hone, was communicated immediately by the Collector to Colonel Andrew Geyer, inspector of the customs, who relieved me, at New York, on the 28th of November.

I have further to observe that the last act of my agency in New York was my arranging with Colonel Geyer (which he executed the same day) the placing of the United States' locks on the stores where the 3,631 chests of teas held by Hagerty & Austin were; the keys were furnished, at my instance, by Mr. Thompson, the Collector, which has resulted in the seizures of the same.

CITY OF PHILADELPHIA, *ss.*

Before me personally appeared Thomas Stewart, who, being duly sworn according to law, did depose and say, that the answers given to the foregoing interrogatories are true, to the best of his knowledge and belief.

THOMAS STEWART.

Sworn and subscribed before me, this 23d day of January, 1826.

WILLIAM MILNOR, *Alderman.*

No. 54.

Interrogatories to Samuel Ross, Public Appraiser.

Question. Have you any knowledge, if so, state it, of the illegal removal of teas from the wharves to places other than the stores in which they should have been deposited, of the state of those stores, and of the surreptitious removal of teas from them?

Answer. I know nothing in regard to the manner in which teas have been removed from the wharves, or the manner in which they have been stored, or the condition of the stores in which teas are or have been deposited, other than by report.

Question. Do you know of the existence of any collusion between any of the officers of the custom-house and Edward Thomson, or of any connexion or close intimacy with him, or any other facts, indications, or appearances, pointing to just suspicions on this head? If you do, state minutely the extent of your knowledge.

Answer. I have no knowledge of any collusion or close connexion between Edward Thomson and any officer of the customs, any facts, indication, or appearance, pointing to just suspicion on that head, nor do I believe there has been any.

Question. Is it within your knowledge that any frauds, collusions, or connivances, in violation of law or duty, or any flagrant neglects, have been committed or practiced by any officer or person connected with the custom-house? If so, state them.

Answer. No frauds, collusions, or connivances, in violation of law or duty, or any flagrant neglect, have come under my knowledge, in relation to the recent frauds on the revenue, except by hearsay.

Question. State any further facts, not embraced within the scope of these inquiries, which may, in your opinion, furnish useful information respecting the recent frauds committed on the revenue.

Answer. Of the frauds recently committed on the revenue I have no personal knowledge; all that I have is hearsay.

CITY OF PHILADELPHIA, *ss.*

On the 23d day of January, 1826, personally appeared Samuel Ross, who, being duly affirmed, did declare and say that the answers to the interrogatories are true, to the best of his knowledge and belief.

SAMUEL ROSS.

Affirmed to and subscribed before me,

G. BARTRAM, *Alderman.*

No. 55.

Interrogatories to John D. George, Deputy Naval Officer.

Question 1. Have you any knowledge, if so, state it, of the illegal removal of teas from the wharves to places other than the stores in which they should have been deposited, of the state of those stores, and of the surreptitious removal of teas from them?

Answer. That Mr. Thomson has surreptitiously removed a quantity of teas from the wharf or stores is evident, but from which or at what time I know not; neither am I acquainted with the state of the stores where the teas of Mr. Thomson or others have been deposited.

Question 2. Do you know of the existence of any collusion between any of the officers of the custom-house and Edward Thomson, or of any connexion or close intimacy with him, or any other facts, indications, or appearances, pointing to just suspicions on this head? If you do, state minutely the extent of your knowledge.

Answer. I know of none; I have never discovered any indications or appearances that should, for a moment, lead me to suppose that such collusion, close intimacy, or connexion, has or does exist between any of the officers of the customs and Edward Thomson, and am firmly pursuaded that the contrary is the fact.

Question 3. Is it within your knowledge that any frauds, collusions, or connivances, in violation of law or duty, or any flagrant neglect, have been committed or practiced by any officer or person connected with the custom-house? If so, state them.

Answer. I know of no fraud, collusion, or connivance, in violation of law or duty, by any officer or person connected with the custom-house; and whether the surreptitious removal of the teas by Mr. Thomson was owing to neglect of duty on the part of the officers having them in charge, or engaged in the delivery of their cargoes, or whether from inability on account of other duties, which they may have been required to perform on the wharf, I am unable to say, but am inclined to think it from the latter circumstance.

Question 4. State any further facts, not embraced within the scope of these inquiries, which may, in your opinion, furnish useful information respecting the recent frauds committed on the revenue.

Answer. I have the knowledge of no other facts respecting the recent frauds committed on the revenue.

I do solemnly, sincerely, and truly affirm that the answers attached to the foregoing interrogatories are just and true, according to the best of my knowledge and belief.

JNO. D. GEORGE, *Deputy Naval Officer.*

Affirmed and subscribed before me, this 19th day of January, 1826.

WILLIAM MILNOR, *Alderman.*

No. 56.

Interrogatories to Robert Heysham, and his answers.

Question 1. Have you any knowledge, if so, state it, of the illegal removal of teas from the wharves to places other than the stores in which they should have been deposited, of the state of those stores, and of the surreptitious removal of teas from them?

Answer. My station, as clerk of the Naval Officer, confines my attention exclusively to the custom-house; I have no opportunity of knowing of the removal of merchandise from the wharves, nor of the state or condition of the stores in which the same may be intended to be deposited. Of the surreptitious removal of teas I know nothing.

Question 2. Do you know of the existence of any collusion between any of the officers of the custom-house and Edward Thomson, or of any connexion or close intimacy with him, or any other facts, indications, or appearances, pointing to just suspicions on this head? If you do, state minutely the extent of your knowledge.

Answer. I do not know of any collusion, close intimacy, or connexion between Edward Thomson and any of the officers of the customs, nor am I acquainted with any facts, indications, or appearances which could in any way lead to just suspicions of improper and illicit connexion.

Question 3. Is it within your knowledge that any frauds, collusions, or connivances in violation of law or duty, or any flagrant neglect, have been committed or practiced by any officer or person connected with the custom-house? If so, state them.

Answer. I am unacquainted with any frauds, collusions, or connivances in violation of either law or duty; nor do I know of any flagrant neglect committed or practiced by any officer or person connected with the custom-house, my duties confining me to the official building. I have no opportunity of becoming personally acquainted with the transactions of the officers upon the wharves.

Question. State any further facts, not embraced within the scope of these inquiries, which may, in your opinion, furnish useful information respecting the recent frauds committed on the revenue.

Answer. I am possessed of no information which would be useful respecting the recent frauds committed on the revenue.

ROBERT HEYSHAM.

Personally appeared before me, the subscriber, one of the aldermen of the city of Philadelphia, on this 19th day of January, 1826, Robert Heysham, who, being duly sworn on the Holy Evangelists, doth declare and say that all matters contained in the preceding answers are just and true, so help him God.

ROBERT HEYSHAM.

Sworn and subscribed before me the day and year above written.

WILLIAM MILNOR, *Alderman.*

No. 57.

Interrogations to James Glentworth, Jr., Deputy Surveyor.

Question 1. Have you any knowledge, if so, state it, of the illegal removal of teas from the wharves to places other than the stores in which they should have been deposited, of the state of these stores, and of the surreptitious removal of teas from them?

Answer. I have not any personal knowledge of the above.

Question 2. Do you know of the existence of any collusion between any of the officers of the custom-house and Edward Thomson, or of any connexion or close intimacy with him, or any other facts, indications, or appearances pointing to just suspicions on this head? If you do, state minutely the extent of your knowledge.

Answer. I do not.

Question 3. Is it within your knowledge that any frauds, collusions, or connivances in violation of law or duty, or any flagrant neglect, have been committed or practiced by any officer or person connected with the custom-house? If so, state them.

Answer. I have not.

Question 4. State any further facts, not embraced within the scope of these inquiries, which may, in your opinion, furnish useful information respecting the recent frauds committed on the revenue.

Answer. I am not personally acquainted with any facts respecting the recent frauds committed on the revenue.

SURVEYOR'S OFFICE, *Philadelphia, January* 23, 1826.

SIR: I herewith transmit you my answers, on oath, to the above inquiries, and am, very respectfully, your most obedient servant,

JAMES GLENTWORTH, JR., *Deputy Surveyor.*

SAMUEL H. SMITH, Esq.

Sworn to before me, this 23d day of January, 1826.

WILLIAM MILNOR, *Alderman.*

No. 58.

JANUARY 21, 1826.

John Hallowell, head porter, has been personally employed by Edward Thomson to haul his teas from the wharves to the stores. He, or porters under him, so hauled the teas of the William Savery, Addison, Benjamin Rush, Woodrop Sims, and Thomas Scattergood, which arrived in the last year. Nearly all the teas landed from these vessels were so carried to the stores provided for their storage by the officers of the Government and Mr. Thomson. There may have been, and probably were, a very few small boxes of teas taken to Mr. Thomson's stores, with silks which may have been his son's. The porters that hauled the teas under his direction are Michael Christopher, Joseph Camminger, Archibald Atkinson, Jacob Fox, who hauled all, or nearly all, of the teas. All the teas were hauled and put on the pavements in front of the stores; sometimes the whole cargo was at once deposited in the stores; sometimes a part of the cargo so deposited and other parts of it immediately taken to the New York, Boston, or Baltimore packets. The portion so taken to the packets does not, he thinks, exceed an eighth of the whole. The teas were received immediately from the scales and taken away, unattended by any custom-house officer. The locks at the stores generally opened by Mr. Thomson's clerk and himself. Charles Mackie was the clerk. He (the porter) had them deposited in the stores and then locked up the stores and gave Mr. Thomson's key to his clerk, who secured the custom-house lock and took the key. The storage of a cargo generally took about five or six days.

After the storage of the teas the deponent was frequently employed to remove parcels of the teas, in which case Charles Mackie opened the stores, having got the custom-house key from the inspector's office. These were taken either to the packets, or sample chests to Messrs. Lippincotts' auction stores. The deponent knows nothing further that he considers material.

JOHN HALLOWELL.

Affirmed and subscribed before me, this 21st day of January, 1826.

WILLIAM MILNOR, *Alderman.*

No. 59.

PHILADELPHIA, *January* 19, 1826.

SIR: I understand from you that the Messrs. Lippincott are not only willing but anxious to state, in the widest extent, their transactions with Mr. Edward Thomson. If this be so, I think it advisable to avail ourselves of the opportunity to obtain precise information, to get which I suggest the enclosed interrogatories to them, to be answered in the form of a deposition; and, as this branch of the business is very much under your cognizance, I request you to modify or extend the questions, so as most effectually to extract all the material circumstances that it may be useful to the Government to be acquainted with.

I am, very respectfully,

S. H. SMITH.

C. J. INGERSOLL, Esq., *Attorney of the District.*

Interrogatories.

1. What sales have been made by you of teas imported by Edward Thomson in the ships William Savary, Addison, Benjamin Rush, Thomas Scattergood, and Woodrop Sims, which arrived in the year 1825? State the qualities and quantities belonging to each cargo, and time of sale.

2. How did you become possessed of these teas? State the persons from whom you received them, the places, and the times.

3. What assignments or other transfers have been made to you of teas since the 27th of February, 1825, by Edward Thomson? State the nature, if practicable the words, of the original assignments or transfers, their dates, the qualities and quantities, distinguishing each cargo of teas embraced by each assignment, and whether attested by witnesses.

4. Was any intimation of these assignments given to the custom-house before the 19th of November, 1825?

5. Was Mr. Thomson indebted to you at the time of each of these assignments, and to what amount?

6. Are the assignments you have specified all that were made to you by Mr. Thomson?

7. At what time or times did Mr. Thomson give you his key of the stores in which his teas were deposited? Did you, and at what time or times, return the key to Mr. Thomson, or any of his clerks, or persons in his employ? How long were you possessed of the key, and how long was Mr. Thomson or his agents possessed of it? Did you or your agents examine the stores, and when? and did you at any times discover that teas not finally bonded had been withdrawn from them?

8. Were you at any time, and what times, possessed of the custom-house key; how long did you possess it; from whom did you receive it; and did you at anytime, and for what times, put it into the hands of Mr. Thomson, or any persons in his employ?

9. Did the first three entries offered at the custom-house on the 19th of November, 1825, correspond with the original assignments? and did the fourth entry, of like date, afterwards offered, likewise correspond with the original assignments? and whence happened it that this last entry, though dated the 19th of November, was not signed until the 26th of that month? Is it a fact that the signature was made posterior to the date? Do these four entries cover all the teas originally assigned to you?

10. Do your claims embrace any of the teas out of store, and what? Specify their qualities, quantities, and cargo, where they now are, and in whose custody. Do you know, or have you heard, how these teas got out of store?

11. State in what manner, and at what times, and in what newspapers, these teas were advertised for sale by you?

12. Were any of the teas so advertised deposited in stores, under the custom-house lock, at the time of the sales?

13. When you presented the entries at the custom-house on the 19th of November, were you apprised of the failure of Edward Thomson?

14. State your general account with Mr. Edward Thomson since the 27th of February, 1825.

15. Be pleased to state any further facts within your knowledge that you may consider material.

No. 60.

PHILADELPHIA, *January* 13, 1826.

GENTLEMEN: Having been charged by the President of the United States with an investigation of the recent transactions of the custom-house arising from the failure of Mr. E. Thomson, as well as with an examination of the general administration of that department, I have considered it proper to advise you of the circumstance, that you may communicate to me any information pertinent to the inquiry that you may see fit.

It is desirable that the information imparted should assume the form of a deposition.

I am, respectfully,

SAMUEL H. SMITH.

LEWIS CLAPIER, WILLIAM BROWN, ROBERT RALSTON, SAMUEL ARCHER, WHITTON EVANS, J. C. & W. SMITH; HENRY PRATT, *January* 17.

No. 61.

PHILADELPHIA, *January* 15, 1826.

R. Ralston, with very respectful regards to Mr. Smith, begs leave to present the enclosed, in reply to the communication of the 13th instant. The general nature of the statement, and having no knowledge of Mr. Thomson's transactions with the custom-house, has induced R. Ralston to present the information given without the form of a deposition.

PHILADELPHIA, *January* 15, 1826.

SIR: Having been transacting business with the custom-house of this district during all the administration of General Steele, until very recently, I can, from personal observation, state that the arrangements of the office for system, facility in the despatch of business, impartiality, civility, and the most unbending integrity, I believe could not have been surpassed.

The circumspection in making appointments, and the respectability of the incumbents in office, were such, also, as to inspire the utmost confidence. Whilst there was the greatest satisfaction afforded to the trading part of the community, there never was a liberty granted through the department of the Collector (which has come to my knowledge) by which the interests of the Government were impaired.

With the highest respect, I am, sir, your very obedient servant,

ROBERT RALSTON.

SAMUEL H. SMITH, Esq.

No. 62.

PHILADELPHIA, *January* 20, 1826.

SIR: In answer to your letter of the 17th instant, asking for any information it may be in my power to communicate regarding the recent transactions of the custom-house arising from the failure of Mr. E. Thomson, as well as the general administration of that department, I reply that, with respect to the first head of inquiry, I have not that particular acquaintance with the circumstances of that event which would enable or justify me in making any communication on the subject. In relation to your question touching the general administration of the custom-house, it is in my power, from an experience of upwards of forty years, to speak of it with precision and a great degree of certainty. I have seen three different administrations of that department, and having been actively engaged in business throughout the whole of them, I have necessarily had occasion to observe the manner of conducting business there, as well as the general capacity and faithfulness of the officers. Having presumed this much, I do not hesitate to say, in relation to the present administration of our custom-house, that I believe its officers are capable and faithful, and that the late events are, in my mind, no proof of the unfitness of the officers or any indifference on their part to secure the rights and property of the United States.

I am, very respectfully, your obedient servant,

HENRY PRATT.

S. H. SMITH, Esq.

No. 63.

PHILADELPHIA, *January* 19, 1826.

SIR: In attending to the contents of your note of the 13th instant, I am much at a loss to know what communication I can make which will be to the purpose, according to your views or expectations of the matter, as no particular inquiries are made by you.

So far, however, as I think your inquiries go, I will answer them.

Until after the failure of Mr. Thomson I knew not of the improper removal of certain teas; and that knowledge I had from public rumor. What I have since learned is from the same source. Of such conduct in any man, particularly so in an individual of high standing, there can be but one opinion. For myself, before the fact was fully established, I could not give it credit.

If your inquiries require me to state what I know of the general conduct of the persons employed in the custom-house department, I can say that, so far as the same has come within my own observation, the duties of the respective parties have been discharged with satisfaction to the merchant, with impartiality and strict integrity.

I will add that, having been engaged in the China trade for the last twenty-five years, it has been an invariable practice to permit me to arrange my teas in store according to the different kinds and chops. After this was done, the officers placed locks on the stores. When I bonded part, and obtained a permit, and the officers were engaged in the discharge of other duties, I found no difficulty in obtaining the keys from them. This I believe to have been the general practice at this port.

To the above statement of facts my deposition will be added if necessary.

Respectfully, your obedient servant,

L. CLAPIER.

SAMUEL H. SMITH, Esq.

No. 64.

PHILADELPHIA, *January* 24, 1826.

SIR: In answer to your letter dated the 13th instant, we can only reply that, touching the transactions of Mr. Edward Thomson with the custom-house, we have no information to communicate. We have, along with our fellow-citizens generally, been much surprised at the stupendous fraud that has been committed, but at the same time we are glad of the opportunity to declare our opinion that the affairs of the custom-house are conducted by men of the most spotless integrity. That we have been in the Canton trade fifteen years; that the practice has been in obtaining a permit to land the goods from the ship; that after they had been put from the ship to the stores, the officers counted the same, locked the stores and kept one of the keys, and that they generally attended the delivery of the same from the store; and when they did not, they furnished us the keys, alleging that their other occupations relative to the customs would prevent their attendance, which we always believed to be the fact.

We remain your most obedient servants,

JOHN C. & W. SMITH.

SAMUEL H. SMITH, Esq.

X.

To Messrs. Peter Mackie, Charles Mackie, and —— Arney.

Supposing, from the intimations which have been made to me from various quarters, that a voluntary deposition of the recent occurrences, in respect to the affairs of Mr. Thomson with the custom-house, would be agreeable to me, I have to state my readiness to receive it, and, without undertaking in any

wise to limit the extent of the information you may see fit to furnish, to invite an answer to the following inquiries:

At what time, and at whose direction, did the practice commence of taking teas from the stores without a permit; and at what time, and to what extent, and at whose direction, has it been since continued?

In what manner was the operation effected?

With whose aid and co-operation was it effected?

Had Mr. Thomson, or others, the custom-house keys?

How, and whence, and by whom, were the teas sold by Messrs. Lippincott, and delivered to them?

Were some, and what quantities of the teas never stored? What porters took them from the stores, and where were they deposited?

Did the Messrs. Lippincott, after receiving Mr. Thomson's key, return it to him or to others in his employ? Name them, and add when and how long it was in his or their hands?

Have you any knowledge, and what, of a like practice elsewhere? If so, state names, times, and other circumstances.

SAMUEL H. SMITH.

JANUARY 20, 1826.

No. 65.

Deposition of Peter Mackie, clerk of E. Thomson.

Personally appeared before me, Abm. Shoemaker, alderman for the city of Philadelphia, Peter Mackie, of the city of Philadelphia, who, being duly sworn, deposeth and saith: That he has been in the employ of Edward Thomson, of said city, as principal clerk, for upwards of ten years, and that he is now one of his assignees.

That, according to the best of his recollection and belief, Edward Thomson first commenced taking teas from custom-house stores, or rather from stores under the locks and keys of the custom-house, without a permit, after the arrival of the ship Addison, from Canton, on or about the months of July, August, or September, 1822; that his recollection and knowledge does not extend to the quantity so taken then and since, it not being in his department to deliver any part of said teas. He is, however, of opinion that the quantities were small in comparison with the teas so taken in 1825. Previous to 1822 Edward Thomson took no teas from store without a permit.

That the plan of taking teas from store without permits was first laid down by Floyd S. Bailey, then connected in business and viewed as a partner of the firm of Smith & Nicoll, of New York. This house had a lien on the cargo of the ship Addison in 1822, and have held liens on many other cargoes and parts of cargoes of teas imported by the said Edward Thomson since, in consequence of debts owing or advances made. That on the arrival of the Addison they insisted on a part of her cargo being sold in Philadelphia, and the greatest part of what remained being sent to New York; that Edward Thomson made strong objections to this, as it would make his bonds too heavy, and the payments too near each other; that the said Floyd S. Bailey said they must have the teas, and that Mr. Thomson must do as they did in New York, that is, to bond one or two hundred packages from store, and take therefrom a larger quantity. Mr. Thomson still objected to this mode of transacting business, but being pressed and threatened, he was compelled, and did acquiesce. For a proof of this, and of the directions from time to time given by the said Floyd S. Bailey, this deponent begs leave to refer to the copies of letters and extracts from the said person to Edward Thomson, (at this time delivered to Samuel H. Smith, Esq.,) and which he requests may be considered as part of his evidence. In particular, he refers to a letter from the said Floyd S. Bailey to Edward Thomson, dated 22d March, 1823. And further, this deponent saith that all the teas so taken from store without permit were ordered so to be taken by Edward Thomson himself; that he has understood that Floyd S. Bailey has ordered Mr. Fisher (who is now in Canton) to take larger quantities from store than ordered, and that on some occasions, by order of Mr. Thomson, the stores have been locked up in consequence; but that this deponent has no actual knowledge of this himself; nor has he been concerned in these transactions, of which he has always disapproved, further than preserving the secrets of his employer, on the same principle of an indenture between master and apprentice.

This deponent understands that these teas were taken from store by Mr. Thomson first directing one of his young men to deliver to the officer a permit for a part, and sometimes permits for teas of former importations, on which he received the key, and took from the store the quantity ordered by Edward Thomson. In some instances he understands the permits have been delivered by one of Mr. Thomson's young men, and the teas delivered by another, by which means the person so delivering was ignorant of the quantity entered out or permitted. He understands the officer never attended at such deliveries, but was occasionally in the stores, and, from the knowledge he has in this business, he believes it would require from one to five officers to attend to the delivery of teas in such an extensive concern, and that their whole time would be occupied for nine months of the year. This deponent is clearly of opinion that the execution of the laws in regard to teas, and in regard to the owners and purchasers, cannot be fufilled with the present limited number of officers.

No teas, to his knowledge, (without permits,) were ever taken from store with the aid or co-operation of any person or persons knowing them to be without permits, unless the directions of Floyd S. Bailey can be called a co-operation. The teas, when taken from store, were delivered to actual purchasers in Philadelphia, or immediately shipped to New York, Boston, Baltimore, and in some instances to other parts of the continent. The porters who hauled these teas were sometimes those employed by Edward Thomson, and sometimes porters employed by purchasers and shippers. In no case does he believe that said porters were privy to any part of these teas not being permitted.

Mr. Thomson never had possession of the custom-house key himself, but his young men were constantly in the habit of receiving it from the officers by his directions when teas were to be delivered. In most cases this deponent believes the keys were delivered back to the officer when the delivery was completed. When a ship was discharging it has been customary for the key to remain in possession of the young men until the cargo was out, because the teas would frequently be brought to the store so late

as to render it impossible to store them away and assort them until early next morning. During the discharging of a cargo the officer was engaged the whole day on the wharf. This he understands to have always been the custom in Philadelphia.

When the Messrs. Lippincott made advances on teas they at all times took possession of the keys belonging to Edward Thomson, and generally examined that these teas were in store. In no case does this deponent believe they ever had possession of the custom-house key, unless for the delivery of teas sold when Mr. Thomson's young men were absent, and this could not have been often. From the knowledge this deponent has of the accounts with Messrs. Lippincott & Co., he can say they have at all times been truly honorable, and that they were entirely ignorant of any teas being taken from store without permits. When teas were sold by Lippincott & Co. they generally sent one of their own young men to deliver them, and Mr. Thomson had also a young man there to assist. In some cases this deponent understands both were present, and in other cases only one. The keys of Mr. Thomson, when delivered to Lippincott & Co., was considered as giving them complete possession of the property; and when delivered to their own or Mr. Thomson's young men, for the delivery of teas sold or to be shipped, they were to be returned, and he understands they generally were so. The Messrs. Lippincott, after receiving Mr. Thomson's keys, did not return them to him, or to others in his employ. But when teas were sold, and to be delivered or shipped, they have intrusted them sometimes to one of his young men. These keys they considered as their own when advances were made; when they sold goods to the amount of advance the keys were returned. In some cases the keys have been obtained by Mr. Thomson's young men to deliver teas contained in the same store on which no advance had been made by them. The keys, when received from Lippincott & Co. by Mr. Thomson's young men, were in their possession until the object was accomplished. In case of public sale this was sometimes for several days, one of their own young men being generally present; at other times they were retained only a few hours. Having never attended to the delivery of teas, he cannot state more particularly.

This deponent has been acquainted with the Canton trade about nine years, but has no knowledge of what the practice of others is in that trade, in regard to taking teas from store, further than what Floyd S. Bailey has told him, that his house in New York pursued the practice pointed out by him to Edward Thomson. This deponent cannot say what teas have been shipped without being stored, but understands that in such cases the teas were first hauled to the pavement opposite the stores.

PETER MACKIE.

PHILADELPHIA, *January* 25, 1826.

Sworn and subscribed before me. ABM. SHOEMAKER, *Alderman.*

United States of America:

Be it known, that on the day of the date hereof, before me, Peter Lohra, of Philadelphia, notary public, by lawful authority duly commissioned and sworn, personally appeared Peter Mackie, one of the assignees of Edward Thomson, of Philadelphia, merchant, who, being by me duly sworn according to law, did depose and say that he is well acquainted with Floyd S. Bailey and with Edward F. Nicoll, of the city of New York, merchants, and with their respective handwritings and signatures, having frequently seen them write and sign their names, and that therefore he verily believes the names or signatures "B.," "E. H. Nicoll," "F. Bailey," "F. S. Bailey," "F. S. Bailey," "Edward H. Nicoll," and "Edward H. Nicoll," subscribed to original letters and extracts of original letters from them to the said Edward Thomson, are of the proper handwritings and signatures of the said Floyd S. Bailey and of the said Edward H. Nicoll, respectively, and that a memorandum marked with the letter D is a loose paper in the handwriting of the said Floyd S. Bailey.

PETER MACKIE.

And I do hereby certify and declare that the annexed are true and faithful copies of the said several original letters and extracts, by me carefully compared and found to agree therewith.

In testimony whereof, I have hereunto set my hand and affixed my notarial seal, on the twenty-third day of January, 1826.

PETER LOHRA, *N. P.*

A.

Copy of a letter from Floyd S. Bailey to Edward Thomson, post-marked March 23.

NEW YORK, *March* 22, 1823.

DEAR SIR: Yesterday the grocers were running to the store constantly for the teas, saying they must have them this morning, a part at any rate; and this morning they made such a clamor about getting them we dare not put off a commencement of delivery until Monday, and I went with an entry of 200 chests and 100 half, of various descriptions, so as to send each purchaser a few, and appear to be delivering as fast as possible, thereby save appearances for a day or two—say to-day and Monday—as *I shall deliver three times the quantity entered of each article.* The best and only arrangement I could make with the Collector was to deposit the amount of the duty on the 200 chests in cash ($6,500) with him, and to be settled in six days by bonding with approved securities, or the entry considered as cash. This he has before refused positively, but he said he was disposed to accommodate you every way as far as he could. I told him you would undoubtedly have been here this morning but for the impassable state of the roads. He replied, I know they are very bad, and was remarkably pleasant for him. Your succeeding in entering this cargo here will bother Astor and Tom beyond measure, because they will consider it completely opening this port for your ships, which is the real fact. You cannot conceive in what good spirits the change you have wrought in Jonathan has put Mr. N.; he really seems like a different man. If you and I

should succeed at the custom-house, I do not know what we cannot do hereafter. The sale of the William and Jane's cargo is cracked off and considered here the greatest that has been made since the peace; the idea is, that there is at least $100,000 profit to the importer. I write you this letter for fear something possibly might have prevented your leaving this day, and to let you know the indispensable importance of your leaving to-morrow afternoon, so as to be here on Monday evening, as that will be the very latest hour we can put off, as another large entry must be put in on Tuesday; indeed, it ought by all means to go in on Monday, as we shall have a large quantity out, more than is entered; after we have put in three or four entries, then I calculate to take out largely in anticipation of an entry.

Yours, B.

B.

Copy of a letter from Edward H. Nicoll, to Edward Thomson.

[Extract.]

NEW YORK, *May* 19, 1823.

SIR: I have reflected much on the proposal that you have made me, as regards the advance required on the Woodrop Sims.

In answer to which, I have to say that I will issue my paper for fifty-two or fifty-three thousand dollars, for the purpose of getting off this vessel, provided you will gratify me by making out in my name at once the following bills of sale: say three for the ships Addison, Wm. Savery, and Woodrop Sims. This alteration cannot make the least difference either to you or Mr. Bailey. But should anything happen to Mr. Thomson or Mr. Bailey, it might make a great difference to E. H. Nicoll. I am playing a desperate game, and it is a duty that I owe myself, my creditors, and those friends that are involved with me, that I make use of all precaution that is possible, in order that their interest may be preserved. As regards my own, it is a secondary consideration, but my creditors and friends shall never have it to say of me that I have acted in a manner that deserves censure. Mr. Bailey, I understand, objects to your making out the bills of sale to me individually. What his objections are I know not. If either Mr. Thomson or Mr. Bailey have an idea that I wish this alteration with the view of lodging them in the custom-house, and closing up the business altogether, they are entirely mistaken on this head, you may rest perfectly satisefid. I give you my word of honor that I have no such thought. On the contrary, I never should think of resorting to this extremity, unless there was not any chance whatever of reducing my demand to a moderate amount; therefore, on this head, rest satisfied, Mr. [illegible]son, that I shall continue along with you, so long as there is the least chance of my debt being reduced. God knows that nothing would gratify me so much as to hand these bills of sale either to you or Mr. Bailey, and I might have it in my power to say that the object that they were lodged in my hands for has been satisfied. Therefore, let the alteration take place, send them to me, and then they shall rest as the others have done, until you can redeem them, unless our circumstances should become more desperate than they are at present.

Mr. Bailey most certainly has a wrong view of this business, if he thinks it is correct that these securities should be made out in our joint names together. Mr. Bailey certainly has not any interest in them to any extent further than the interest he has in the concerns of S. & N. What this interest is, Mr. Bailey must be as well acquainted with as I am.

At the present moment I am fully aware that it is a matter of little consequence how they are made out; but if any accident by death or otherwise should occur to either of us, it might make to me and my creditors a very great difference. Therefore, let the bills of sale be made out agreeably to my wishes, and sent on to me, or let Mr. Bailey bring them on, and I will, under this promise, render any assistance to you that I may be enabled to do, provided you constantly keep in view the reduction of our demand, and the assistance and aid that you may require is not of such a nature as to break me entirely down both in credit and health.

[N. B.—Remainder of letter on other subjects.]

Yours, respectfully,

E. H. NICOLL.

C.

Copy of a letter from Floyd S. Bailey to Edward Thomson, post-marked June 27.

NEW YORK, *June* 27, 1823.

DEAR SIR: I shall accept the draft, and shall have to provide for it myself. S. & N. have more to pay for themselves than they can get on with; and I now state to Mr. Thomson that unless he sends me a sufficient amount in Hyson Skin tea to cover the draft it will be impossible for me to pay it. Therefore, I have to request you will, without fail, ship to-morrow the balance of the Telegraph, and 200 chests of Rush's Skins. Ship any chops of the Rush's that is landing; *it will only require two small* entries; and if you have any regard for me, do for God's sake ship it, and let the bill of lading come by Sunday's mail. Do, Mr. Thomson, try to settle with Nevins in some other way for the bill of lading of 20,000. Give it to them for 60 days, and allow them one per cent. on it. I shall be out of town on Sunday, but be back on Monday morning.

Yours,

F. BAILEY.

D.

Copy of a loose paper in the handwriting of Floyd S. Bailey, found in E. Thomson's drawer, and now attached to the back of a letter of the 27th of June, 1823, from F. S. B.

13th. 300 chests Skin—deliver 500
22d. 300 chests Rush Skin—deliver 400
144 chests Telegraph—deliver 144
Have them weighed, and get the paper at once.
N. B.—Above teas sold Grants & Stone, and Telegraph's delivered September 25, 1823.

E.

Copy of a letter from Floyd S. Bailey to E. Thomson, post-marked June 30.

NEW YORK, *June* 30, 1823.

DEAR SIR: From your letter this morning I presume you will enter all out from the store, corner of Pine street; the amount, however, is not large, as the Addison's Young Hysons were not put in that store, and it is them that you are deficient in, and I should suppose there was no necessity of your entering them immediately. There is more sure policy in letting them remain, and enter more of the Rush's Young Hyson; that is a fresh transaction and more likely to be looked after. Get all entered out from the Pine street store, and a pretty good lot of the Rush's Young Hysons, and you may rest perfectly easy—leaving the balance of the Addison's Young Hysons which were stored on the wharf to be entered the last of this month. Between now and the 10th of July we have upwards of $120,000 to provide for, and we must ship a pretty considerable amount of the Rush's Souchongs and Skins to Boston and Providence, so that we can draw on them, get the drafts discounted in Philadelphia; the money must be had in this way. It will not do to issue any more paper to come in this market; it will not negotiate better than eight or nine now, which is an evidence that those who have confidence in it have enough of it, and therefore please bear in mind you must help us in the way I have suggested. Please not let Mr. Mackie go to the custom-house to sign the Addison's permits for some time, as they may get to asking him questions which no good can grow out of, and much harm may. Please bear in mind that in case they call for my name, not to use the power you have, as it is dated early in May, and would show them at once that you use my name as you please.

With respect,

F. S. BAILEY.

EDWARD THOMSON, Esq., *Philadelphia.*

F.

Extract of a letter from Floyd S. Bailey to Edward Thomson, post-marked February 29.

NEW YORK, *February* 29, 1824.

DEAR SIR: I view it as a matter of the greatest importance that you should get around here as soon as possible a part of the Skins and Young Hysons of the Savery's: first, because you will get ten cents more for them now than three weeks later; and, secondly, because you prevent his having the market to himself; and besides, you know well that nothing lifts up a man like his selling his goods at a great price. In order to ship as many as you want to, you need only put in a couple of little entries, say *about two hundred chests each;* but as you are taking out the Savery's, put in pretty smart entries of the Rush's Skins and Young Hysons, all of which you must enter soon. If you are of my opinion, I recommend your sending a variety of chops, &c.

[N. B.—Remainder of letter on other subjects.]

With respect,

F. S. BAILEY.

EDWARD THOMSON, *Philadelphia.*

G.

Edward H. Nicoll to Edward Thomson.

NEW YORK, *April* 28, 1823.

SIR: This will be handed to you by my friend and relation, Mr. F. H. Nicoll, who is identified with me in all my concerns, and is well acquainted with all my business with you; therefore, any questions that he may ask you touching our affairs you may answer with freedom.

Yours, respectfully,

EDWARD H. NICOLL.

EDWARD THOMSON, Esq.

H.

NEW YORK, *April* 13, 1824.

SIR: Your letter of yesterday I have received. Any arrangements that you enter into with Mr. Francis H. Nicoll will be the same as if made with me. Mr. Nicoll is now in Philadelphia for the purpose

of endeavoring to make some negotiation with you whereby he may be released from the obligations he is under for me. He has investigated my affairs, and finds that he is soon to be sacrificed by me, and by me only, if he is not soon relieved.

The great object that I have had in view since my return from Europe has been to get the debt you owed me so much reduced that I might be able to pay my debts, and I have more than fifty letters from you wherein you state that in less than eighteen months from the time of my arrival this should be done. It is now two years since my arrival, though you have paid much, and I believe all that you have had the ability to do, yet I find myself far from reaching this desired object. The time, however, is had when you have the ability to do it if you please, and the only easy way that you can do it is to put the property on board of your vessels, and a part of the funds to be raised on respondentia, and the remainder to be held until you see a convenient time to redeem them.

The property that I have been obliged to throw away in consequence of the immense sum that you have been indebted to me exceeds $150,000 within the last three years. This sacrifice has been made in extra interest, bad debts, and loss on goods. After Mr. T. has compelled me to make all this sacrifice, and when I ask him only to place me in a situation that I may be able to pay my debts, when he has the ability to do it, and in a way perfectly easy, he refuses. How different are the style of your letters now to what they were at the time you wished to get out your vessels the last season; then nothing was said about giving up. Has your situation grown worse? I answer no; it is vastly better. Is (it) now any worse than it was three years ago, and at a time, too, when you stated to me, on the 18th March, 1821, in your letter, that you were as good as the bank? I say that your situation is far preferable now to what it was then. Why is your situation better? I answer, because you can now, with proper management, keep on for several years; then you could not have seen any reasonable prospect of getting on for three months. Through Mr. B., Smith and Nicoll were thrown in your way, and you made use of their services, their property, and their credit in any way you pleased. You now have it in your (power) to relieve me, and in no way can it be done so easy as to put the property on board of your vessels. The freights, Mr. Thomson, of your four ships cannot produce less than $150,000. The *Savery and Sims* will produce $90,000, at the least, and if well managed, $100,000. Let a rule be fixed on for the amount to be paid, and should you send us any property to be sold, the proceeds shall be returned to you at once. Anything I can do I will do to assist you, but relief I must have.

Yours, respectfully,

EDWARD H. NICOLL.

EDWARD THOMSON, Esq.

PHILADELPHIA, *January* 23, 1826.

SIR: As assignees of Edward Thomson, we now enclose you affidavits in answer to your queries; they are drawn up by the different persons from the facts within their knowledge, without the aid or advice of any professional gentleman; this, we trust, may account for any deficiency in form—the object has been plainly to put the Government in possession of facts.

We propose furnishing you with our views of the necessity of all the ships coming into Philadelphia in place of New York; great exertions will be made to get them into the latter port.

We intend, also, to furnish you with the copy of a respondentia bond, by which you will be able to comprehend how the property stands.

These communications we shall not be able to furnish before to-morrow evening. If, in the meantime, you go to Washington, they shall be sent after you by mail.

With great respect,

RICH. RENSHAW,
PETER MACKIE,
Assignees of E. Thomson.

SAMUEL HARRISON SMITH, Esq.

No. 66.

Deposition of Charles Mackie, clerk of E. Thomson.

Charles Mackie, of the city of Philadelphia, being duly affirmed according to law, says that he has been in the employ of Edward Thomson, of said city, upwards of four years; that he does not know the precise time when teas were first taken from store without permit, but believes it was about the summer of 1822, at which time the ship Addison arrived from Canton, and thinks it was on said ship's cargo that some teas were taken from store without bonding. He does not know who gave orders to take teas from store without permit at this time, it not being his department. When teas were taken from store, a permit for a part was generally delivered to the custom-house officer. Deponent was unacquainted with the amount of teas taken from store, not bonded in the years 1822 and 1823, and says that it was in the years 1824 and 1825 that he first became aware of the deficiencies of teas not bonded, and has no doubt that three-fifths of the teas imported by Edward Thomson were taken from store without permits, but kept no account thereof: and it was some time after he delivered teas before he discovered this. This deponent knows that teas were taken without permit, by directions of Edward Thomson, during the two last years, and none were delivered without his directions. No teas were taken from store with the aid or co-operation of any persons during the two last years. Mr. Thomson himself gave the orders.

On the arrival of a ship from Canton the custom-house key was got and kept while the ship was discharging, and returned when she was discharged. Whenever a sale of teas of E. Thomson's was made at auction, by J. & W. Lippincott & Co., the custom-house key was got by one of his young men, who delivered permits for part of the teas sold, and kept the key until they were all delivered, at which time it was returned to the custom-house officer. It was usual to get the custom-house key when teas were

to be shipped to New York or Boston, at which time permits for part were always handed to the officer, and who received the key back when such teas were shipped; deponent thinks that the teas shipped from the pavement without being stored, in 1824 and 1825, would amount to about 7,000 chests, three-fourths of which were not bonded at the time sent away. The porters employed by Edward Thomson always went by the direction of his young men; they were entirely ignorant of teas being taken from store without permit. Other porters were sometimes employed by purchasers; and the teas not stored were nearly always shipped to New York, and sometimes to Boston.

Whenever Messrs. J. & W. Lippincott & Co. made an advance on teas to Mr. Thomson, he always gave them the keys of the stores in which the teas were stored, and which they returned to him after having made a public or private sale of said teas to liquidate said advance. Deponent cannot say how long the keys were in Lippincott & Co.'s possession. Advances were received very often by Mr. Thomson from them, and the occurrence of such transactions were so frequent that it would be impossible for him to state the periods when the keys were handed to them and received back by Mr. Thomson; no account of this kind has ever been kept, but they were not received back until the advances were liquidated. He has no knowledge in regard to the mode in which others in the Canton trade do their business, either in Philadelphia or New York.

CHARLES MACKIE.

PHILADELPHIA, *January* 23, 1826.

Sworn and subscribed before me.

ABRAHAM SHOEMAKER, *Alderman.*

No. 67.

Deposition of Barclay Arney, clerk of E. Thomson.

Personally appeared before me Barclay Arney, of the city of Philadelphia, who, being duly affirmed, doth say that he has been in the employ of Edward Thomson, of said city, upwards of seven years as clerk; that he cannot say exactly at what period the practice of taking teas from store commenced, not having been in the practice of delivering teas; but he knows it has been the practice for some years past, but at no time has it been so extensive as in 1825. Affirmant believes the teas taken from store were done so by direction of Mr. Thomson. Mr. Thomson's young men received the key from the custom-house officer whenever he applied for it, which was generally retained until the delivery of the teas was completed. The teas sold by Messrs. Lippincott at public auction were delivered by one of their young men, assisted by one of Mr. Thomson's. Messrs. Lippincott were generally in advance to Mr. Thomson on teas in store, and of course were entitled to the keys themselves. Whenever it was otherwise the keys were returned as soon as done with; Messrs. Lippincott knew nothing of teas being taken from store without being duly bonded. This affirmant has several times carried Mr. Thomson's directions to the young man delivering tea for New York (in consequence of F. S. Bailey and Francis H. Nicoll ordering teas not permitted to be shipped) to lock up the stores, as that was the only method he could adopt to prevent them from getting the same. I have no certain knowledge of a like practice elsewhere except in New York, by the house of Smith & Nicoll, but cannot say to what extent. Edward H. Nicoll did acknowledge to me that he had taken teas from store to a small amount without permits. As to the operation of taking teas from store, it was customary to get a permit, which on being handed to the officer, the key of the stores was given up, when Mr. Thomson had taken therefrom any teas that he might wish to deliver. In many instances I have delivered the permit to the officer without the young man engaged in delivering ever seeing the same; he had directions what quantity to deliver from Mr. Thomson.

BARCLAY ARNEY.

Affirmed and subscribed, this 23d January, 1826, before

ABRAHAM SHOEMKAER, *Alderman.*

No. 68.

PHILADELPHIA, *January* 18, 1826.

SIR: In our conversation this morning you expressed a wish I could furnish a statement, in the form of an affirmation, respecting the transactions of Joshua and Wm. Lippincott & Co. with Edward Thomson. They are of considerable magnitude and long standing; therefore the minutia must be gone into for explanations, and would swell an account already very large, and embrace much matter of no importance to your inquiry; the pressure of business excludes us from giving, at this moment, such a statement.

I therefore suggest your proposing to the firm the points on which you desire information, and our earliest attention shall be given.

As respects the transactions between the firm of J. & W. Lippincott & Co. and Thomson, our books shall be open for your inspection.

I am, sir, your obedient servant,

WM. LIPPINCOTT.

SAM. H. SMITH, Esq.

No. 69.

Advertisement by auction of E. Thomson's teas.

In National Gazette of February 28, 1825, and daily to March 11, 1825, by J. & W. Lippincott & Co.:
"The cargo of the William Savery, consisting of—
2,041 chests, 645 half chests, 1,000 ten-catty boxes, 1,000 five-catty boxes young hyson.
434 chests and 437 half chests hyson.
2,930 chests hyson skin.
90 chests pouchong.
4,317 packages cassia."

In National Gazette of April 9, 1825, and daily to November 13, 1825, by J. & W. Lippincott & Co.:
"The cargo of the ship Addison, consisting of—
Young hyson teas in chests, half chests, ten and five-catty boxes.
Gunpowder teas in chests, fifteen-catty boxes, ten and five-catty boxes.
Imperial teas in chests, half chests and catty boxes.
Company and cargo hyson in chests.
Company and cargo hyson skin in chests and half chests.
Tonkay teas in chests.
Bohea souchong teas in chests.
Cassia, in chests.
Catalogues the morning of sale."

In National Gazette of April 27, 1825, and daily to May 11, 1825, by J. & W. Lippincott & Co.:
"The cargo of the ship Woodrop Sims, from Canton, consisting of—
Young hyson tea, in chests, half chests, and five-catty boxes.
Hyson tea, in chests, and five-catty boxes.
Imperial tea, in chests, and ten-catty boxes.
Hyson skin tea, in chests.
Company tea, in chests.
And cassia, in mats."

In National Gazette of July 13, 1825, and daily to August 3, 1825:
"The cargo of the ship Thomas Scattergood, consisting of—
Young hyson tea, in chests and half chests.
Gunpowder tea, in half chests, ten and five-catty boxes.
Imperial tea, in half chests, and ten-catty boxes.
Hyson tea, in chests.
Tonkay tea, in chests, and cassia, in boxes and mats."

In National Gazette of August 9, 1825, and daily to August 31, 1825.
"The cargo of the ship Benjamin Rush, consisting of teas and cassia, &c.
And young hyson tea, in chests and half chests.
Gunpowder tea, in five-catty boxes.
Hyson tea, in chests.
Hyson skin tea, in chests.
Tonkay skin tea, in chests, and cassia, in boxes and mats."
Above sales all made at Lippincotts' auction store on the day after that last specified.

In National Gazette of September 10, 1825, continued to September 21, 1825, sold by J. & W. Lippincott at their auction store:
"145 15-catty boxes gunpowder tea.
500 10-catty boxes gunpowder tea.
500 5-catty boxes gunpowder tea.
20 quarter chests imperial tea.
20 half chests imperial tea.
300 10-catty boxes imperial tea.
255 20-catty boxes imperial tea.
Of the Woodrop Sims and Addison's cargo."

No. 70.

Abstract of bonds given by E. Thomson.

Date of bond.	No. of bond.	Names of sureties.	Amount.
1824.			
June 28	3866	Richard Renshaw and Samuel Knight	$514 00
August 7	4907	do do	1,305 00
November 19	7612	R. Renshaw, S. Knight, and F. S. Bailey	4,270 00
19	7613	do do	860 00
25	7707	do do	4,160 00
December 7	7858	do do	3,587 35
7	7859	do do	2,632 00
1825.			
February 3	291	do do	5,080 00
17	335	do do	5,680 00
17	336	do do	1,764 00
March 1	579	do do	56,632 05
12	1185	do do	5,292 00
14	1204	do do	8,399 00
19	1214	Richard Renshaw and Samuel Knight	2,044 00
21	1341	do do	8,280 00
23	1663	R. Renshaw, S. Knight, and F. S. Bailey	8,080 00
April 4	1938	Richard Renshaw and Samuel Knight	15,972 00
4	1939	do do	1,540 00
4	1940	do do	1,130 00
5	2193	R. Renshaw, S. Knight, and F. S. Bailey	40,717 76
9	2220	do do	2,646 00
11	2228	do do	2,646 00
12	2257	do do	19,375 00
20	2518	Richard Renshaw and Samuel Knight	4,200 00
23	2832	R. Renshaw, S. Knight, and F. S. Bailey	2,040 00
30	3054	do do	3,528 00
May 2	3089	do do	4,800 00
14	3221	do do	2,000 00
19	3290	do do	3,440 00
25	3605	do do	4,680 00
June 1	3799	do do	4,475 00
15	4107	do do	4,000 00
28	4405	do do	32,891 50
29	4406	do do	1,200 00
July 5	4512	do do	2,400 00
6	4584	do do	2,000 00
11	4632	do do	4,000 00
13	4792	do do	1,130 00
14	4830	do do	5,480 00
19	4874	do do	4,000 00
August 10	5310	do do	23,080 47
			311,951 13

All the bonds, to the best of my recollection, with F. S. Bailey's name on them, were signed by the attorney of said Bailey on the 19th November, 1825, by virtue of powers of attorney given to Peter Mackie, and executed during the year 1824 (say 1824.)

DAVID GIBSON.

Date of bond.	No. of bond.	Names of sureties.	Amount.
1825.			
February 28	567	Richard Renshaw	$2,077 00
28	568	do.	2,077 00
March 1	580	Richard Renshaw and Samuel Knight	1,044 00
11	1171	do do.	4,410 00
14	1205	do do.	8,864 00
18	1354	do do.	12,724 00
23	1677	do do.	3,480 00
April 5	2151	do do.	706 56
5	2152	do do	706 00
5	2153	do do.	707 00
7	2194	do do.	882 00
9	2221	do do	3,464 00
11	2229	do do.	2,532 00
13	2341	do do.	3,364 00
13	2345	Richard Renshaw	1,551 90
13	2346	do.	1,551 00
13	2347	do.	1,551 00
14	2383	Richard Renshaw and Samuel Knight	2,560 00
16	2426	do do.	1,764 00
18	2432	do do.	2,720 00
18	2433	do do.	7,520 00
18	3141	do do.	235 50

No. 70—Continued.

Date of bond.	No. of bond.	Names of sureties.	Amount.
1825.			
April 18	3142	Richard Renshaw and Samuel Knight	$236 00
18	3143	do. do.	236 00
21	2525	do. do.	5,650 00
22	2802	do. do.	1,230 00
23	2833	do. do.	2,120 00
25	2886	do. do.	2,040 00
26	2887	do. do.	882 00
30	3055	do. do.	2,499 00
May 4	3137	do. do.	2,962 00
5	3144	do. do.	1,764 00
5	3145	do. do.	1,764 00
6	3154	do. do.	2,520 00
6	3162	do. do.	8,820 00
11	3183	do. do.	720 00
11	3184	do. do.	700 00
14	3222	do. do.	8,200 00
18	3283	do. do.	852 00
18	3289	do. do.	3,360 00
20	3334	do. do.	2,480 00
23	3376	do. do.	720 00
25	3306	do. do.	1,640 00
June 1	3800	do. do.	2,520 00
11	4005	do. do.	2,880 00
15	4108	do. do.	720 00
15	4109	do. do.	2,880 00
20	4136	do. do.	4,005 00
29	4407	do. do.	720 00
July 5	4513	do. do.	720 00
1	4534	do. do.	458 45
1	4535	do. do.	458 00
1	4533	do. do.	459 00
2	4538	do. do.	428 41
2	4539	do. do.	428 00
2	4540	do. do.	428 00
6	4585	do. do.	875 00
6	4586	do. do.	1,775 00
11	4633	do. do.	1,764 00
14	4831	do. do.	1,764 00
16	4848	do. do.	3,720 00
18	4857	do. do.	2,632 00
18	4868	do. do.	1,764 00
19	4875	do. do.	1,764 00
27	5104	do. do.	3,380 00
27	5105	do. do.	882 00
29	5107	do. do.	6,310 00
30	5161	do. do.	1,978 00
August 3	5270	do. do.	5,735 50
3	5271	do. do.	612 50
6	5205	do. do.	3,920 00
6	5295	do. do.	7,450 00
8	5299	do. do.	975 00
10	5311	do. do.	5,140 00
12	5339	do. do.	972 50
12	5340	do. do.	650 00
16	5383	do. do.	6,280 00
16	5384	do. do.	4,500 00
24	5681	do. do.	3,200 00
24	5682	do. do.	1,720 00
25	5912	do. do.	2,468 00
31	6257	do. do.	2,480 00
September 3	6419	do. do.	2,732 00
3	6420	do. do.	3,740 00
6	6471	do. do.	3,564 00
6	6472	do. do.	2,020 00
9	6529	do. do.	2,000 00
13	6570	do. do.	1,764 00
13	6576	do. do.	1,500 00
20	6946	do. do.	1,764 00
20	6947	do. do.	1,270 00
October 26	7695	do. do.	2,664 00
26	7696	do. do.	835 00
November 5	8127	Samuel Knight	4,986 40
5	8128	do.	2,218 00
18	8408	do.	3,556 00
18	8409	do.	1,064 00
			245,379 72

No. 71.

PHILADELPHIA, *December* 8, 1825.

Charles Mackie presents his respects to Mr. Jackson, and, previous to giving him the details required, begs leave to state that he came into the counting-house of Mr. Thomson in or about the spring of 1821. His object was only to remain a few months, so as to complete his mercantile education under the eye of his father, and afterwards to pursue the business to which he had been brought up, say, that of a grocer. Mr. Thomson would not, however, part with him, and he has been in his employ ever since, though without any fixed salary; he has from time to time received what was merely sufficient to pay for his clothing, and no more.

From what he now understands, teas must have been taken from store without permit as early as 1822, and have been taken in same manner from that period till now; but he was ignorant of the fact or consequences for a long time.

In 1822, 1823, and a great part of 1824, Mr. Fisher superintended the delivery of teas. When he left Philadelphia for Canton, in the latter end of 1824, the writer was directed from time to time to deliver and ship teas as Mr. Thomson ordered; and in no instance has he taken from the stores a single chest beyond the quantity so ordered. At first, as before noted, he was ignorant of the impropriety, because the permits were then generally sent to Mr. Jackson by Mr. Arney, without his seeing them, and the writer had directions from Mr. T. what to take from the store. He cannot say that he has been ignorant lately; but would never have had the knowledge he now possesses but from having been present at the numerous remonstrances of his father to Mr. Thomson on the impropriety of taking teas from store in the manner he did. The writer frequently received notes from Francis H. Nicoll to Mr. Thomson, pointing out the quantity and kind of teas to be shipped, which he generally destroyed, and only one of these notes now remains in his possession.

During this year he thinks that Mr. T. has taken greater liberties than in former years. The time has been selected when Mr. Jackson has been engaged on the wharf, not only at the ships belonging to Mr. T. but other Canton ships At such periods large quantities of teas have been sent away, and often from the pavement, without putting them in store. Mr. Jackson could not see this, as his engagements were constant on the wharf; and Mr. Thomson usually sent to see when Mr. Jackson was thus engaged, and on such occasions took large quantities of teas from store, the greater part not bonded. The writer thinks that he could not have counted the teas in the stores owing to the darkness and mode of stowing. An advantage was also taken of one custom-house key opening all the stores, and when obtained for a particular description of teas bonded it was frequently used for opening the stores containing teas not bonded, and which were sent away without the knowledge of Mr. Jackson.

It was customary for Mr. Jackson to leave the custom-house keys in the hands of Mr. Thomson, or of those persons whom he directed to receive them, from the time a ship began to discharge until she was finished, when the custom-house locks were put on.

Yours, with great respect,

CHARLES MACKIE.

Mr. ANDREW JACKSON.

No. 72.

JANUARY 17, 1826.

DEAR SIR: The letters I lent Messrs. Lippincott have been returned from New York. I shall have certified copies made out without delay, so that I shall not be the cause of delaying you but a few days. Those letters will go to show that all the irregularity is to be attributed to New York.

With great regard,

EDWARD THOMSON.

I hope you will remember to ask Mr. Jackson (at custom-house) whether any other teas than mine have been irregularly taken from store. And before you go I should hope you would ask Henry Pratt, esq., as to the mode of doing business in our city. I have understood he has had a particular knowledge arising from experience.

E. T.

S. H. SMITH, Esq.

No. 73.

JANUARY 20, 1826.

DEAR SIR: I do not wish to injure any man on earth; but, as you mentioned your having come on to have a general view of the business, I would mention that Mr. W. Brown, late partner of Clapier, can throw light on the business, I think, as much as any one I know.

With great respect,

EDWARD THOMSON.

S. H. SMITH, Esq.

No. 74.

JANUARY 20, 1826.

DEAR SIR: In my note this morning I ought to have been a little more precise. I ought to have suggested asking the question whether any lock and key was put by the custom-house on Mr. Brown's stores containing teas?

With great respect,

EDWARD THOMSON.

S. H. SMITH, Esq.

No. 75.

PHILADELPHIA, *January* 21, 1826.

DEAR SIR: The questions you put yesterday, in addition to what was before not completed, compels me to ask of you to delay your departure till Tuesday next. Then I shall be ready.

With great respect,

EDWARD THOMSON.

S. H. SMITH, Esq.

No. 76.

Letter from Edward Thomson to Samuel H. Smith, Esq.

PHILADELPHIA, *January* 23, 1826.

DEAR SIR: I have sent you this day sundry letters from New York, to show that it has been a general practice pursued, to gain some time, during the year allowed for storing the teas; and I have little doubt, but, if any merchant had been suddenly destroyed in the Canton trade, he would have been found in a proportionably degree similarly situated; there certainly was no intention of defrauding the revenue, but of dividing the bonds so that too large an amount should not be payable in one day; as I explained in conversation, a bond is given on the arrival of the vessel for every chest on board, therefore, it is impossible to defraud the revenue.

I must acknowledge I was desirous to make the deficiency as small as possible, in order to which, I wrote the New York houses letters calculated to make them withhold their heavy demands for teas and money; indeed, every intention of mine was founded in good intention, and the most sincere hope to pay the Government every dollar I owed them, and since my failure, I have done everything possible to aid that cause; and you will please assure the President and Secretary of the Treasury that my exertions shall not abate till every dollar is paid; I feel very confident there will be little or no loss by me.

With great respect,

EDW. THOMSON.

SAMUEL HARRISON SMITH, Esq.

In reply to a debate in Congress, I must remark our custom-house officers, I fully believe, are entirely above being bribed—it is out of the question.

E. T.

No. 77.

PHILADELPHIA, *January* 23, 1826.

DEAR SIR: Shall I suggest to you to put the question to those in my counting-house, whether some of the stores have not been without any custom-house locks during this year?

With great respect,

EDW. THOMSON.

I shall complete this day for you.

E. T.

S. HARRISON SMITH, Esq.

No. 78.

Anonymous.—Respecting general certificates being issued in blank.

The custom-house in Philadelphia is in the practice of issuing what are called general certificates in blank, which merchants fill up with what quantity they please; this is amongst the greatest deficiencies of our custom-house; this is done a few days after the ship arrives, and before the usual certificates are ready; they are signed by the surveyor of the port, and blanks left, which may be filled up with one hundred chests or five thousand. Those general certificates would be well enough, provided the proper officer was to attend to the shipment of the goods and then fill up the blanks himself; but to leave all to the merchants is about as bad as can be—in short, it is too great a temptation for a merchant.

Understanding you are here concerning the custom-house business, I have thought it not untimely to drop you a line. You can improve on this.

SAMUEL HARRISON SMITH, *at the Mansion House, Philadelphia.*

No. 79.

Deposition of Edward Thomson.

As my books are so far behindhand, I cannot state with certainty the annexed items, but believe I am not far from being correct. The cause of my owing so much to the United States for duties is owing to their having gone into the hands of Smith & Nicoll and Bailey, who promised to aid in the payment of them. I have been much misled, indeed, by their assurances.

I commenced the India and China trade with a capital of near $800,000, and after various reverses have at length failed.

As to the teas taken out of store and not entered fully, there was no intention of defrauding the revenue, but with the intention of entering them along, so that all would be entered during the year, as was the practice in New York, and I had heard of some also in Philadelphia; for particulars I refer to the letters from New York handed to C. J. Ingersoll, esq. I gave the duties with reluctance out of my hands; but being in debt to Smith & Nicoll, they were forced out of my hands. Since my failure I have confessed a judgment to the United States, so as to cover all the property coming in in my ships, and I will render every aid and assistance to the Government, in order that they may lose, I hope, but a small sum by me.

Floyd S. Bailey informed me that (his partner) Edward H. Nicoll, a director of the Branch Bank at New York, had an opportunity, by being a director, of knowing the amount of the different bonds paid by the importers of teas in that city, and he found that one *great importer* in that place entered about one-half, at the time of sale and taking out of store, and completed the remainder in the course of the year. This was the course pursued in Philadelphia. The principal, or, indeed, only reason was to divide the bonds so that too heavy a sum might not fall due in one day. At the same time I must acknowledge there would not have been so many teas taken out of store, but they were forced out by those who had the power over me, which I could not control. I became in debt to them by the misfortune of business. I often endeavored to alarm them—I mean the New Yorkers—both by letters and in conversation, so as to prevent the heavy pressure on me for teas, but they were immoveable; they would have them.

I have been between thirty-two and thirty-three years in business, and have paid into the public Treasury, as near as I can at present ascertain, upwards of fourteen millions of dollars, and never let a bond lay over one day unpaid, except the present moment of embarrassment. I have always been told that no other man or house in trade has paid as much to the Government; and as to the advantage which might result from taking teas out of store as they did in New York, that went immediately into the pockets of the New Yorkers, not a cent in mine; they have the whole, I derived no benefit from it.

EDW. THOMSON.

PHILADELPHIA, *January* 23, 1826.

Duly affirmed and subscribed, the 23d of January, 1826, before me,

RICHARD RENSHAW, *Justice of the Peace.*

Lost by Passmore	$100,000
Lost by Longstreth, Smedly & Knight	100,000
Lost by shipments of cotton in 1819 and 1820	200,000
Lost by shipments of flour	150,000
Lost in the Canton trade (in nine years)	800,000
Lost in interest account	900,000
Lost by Humberston, Graham & Co., and others	150,000
Lost by the fall in ships	150,000
	2,550,000

No. 80.

PHILADELPHIA, *January* 25, 1826.

SIR: We, as the assignees of Edward Thomson, do conceive it our duty to point out through you to the Government of the United States the great importance of the ships owned and chartered by him arriving at Philadelphia, according to the original plans of the voyages, and the invoices and the bills of lading that will be on board of them.

We are fully aware, and one of us, (P. Mackie,) from circumstances within his knowledge, firmly believes, that great exertions will be made by Francis H. Nicoll, of New York, and his friends to get them in there, the greatest part of the cargoes of these ships being hypothecated or on *respondentia* in that city, and the bills of sale of the ships being in the name of F. H. Nicoll will be the ground on which they will act, and may be the plea by which they may expect to prevail on the commanders to deviate from their voyage and comply with their wishes.

The ships are the Addison, Woodrop Sims, Benjamin Rush, and Thomas Scattergood, all of them owned by Edward Thomson, but bills of sale, previous to sailing and since, in the name of Francis H. Nicoll, and ship Superior, of New York, chartered by said Edward Thomson. When we say that bills of sale for the four ships named have been, before sailing and since their departure on the last voyage, in the name of F. H. Nicoll, let it be perfectly understood that these ships have been ostensibly owned by Edward H. Nicoll and Floyd S. Bailey, then by Edward H. Nicoll, and finally by Francis H. Nicoll, for these several years past, though the registers have at all times been in the name of Edward Thomson. This has been managed by bills of sale being returned by these persons on the arrival of a ship, and new ones having been given them by Edward Thomson when the ship had been entered by him at the termination of each voyage. In the case of the ships Benjamin Rush and Thomas Scattergood, Francis H. Nicoll received bills of sale after the ships sailed, he holding at the same time bills of sale previous to sailing, which he promised to deliver back, which, as far as our knowledge extends, he has not done.

When you fully view the situation of all these ships and their cargoes, which will be the subject of another communication from us, we think you will be aware of the necessity of their coming here and nowhere else, as the only means by which the interest of the United States can be fully guarded—more particularly as it is considered the property conveyed to Francis H. Nicoll can be claimed back and obtained by the laws of the United States.

We would respectfully recommend that the Government should consider the propriety of stationing revenue cutters or cruisers at or off the Capes of Delaware, and at the entrance of the harbors of New York and Boston, with directions to force these vessels into the port of Philadelphia, should force be necessary, and also to give directions to all the Collectors on the sea-board to refuse entry of such ships

should they succeed to get into any other port than this. We shall only add that every assistance in our power, as assignees, shall at all times be rendered.

With great respect,

RICHARD RENSHAW,
PETER MACKIE,
Assignees of Edward Thomson.

SAMUEL HARRISON SMITH, Esq.

PHILADELPHIA, *January* 25, 1286.

SIR: As you requested, we now furnish you with a particular account of the property shipped by Edward Thomson on board the ships Addison, Woodrop Sims, Superior, (of New York,) Thomas Scattergood, and Benjamin Rush, all at the present time performing voyages from hence to Canton and back, and all expected to arrive in Philadelphia from the 1st of March to 15th July next. You have also the form and a copy of a respondentia bond, which will enable you fully to comprehend how this property, amounting to $803,718 59, is situated.

It will at once be observed that the whole of this property is apparently, and perhaps actually, out of the hands of Edward Thomson and beyond the control of his assignees. That part on actual respondentia and on which the money has *bona fide* been advanced by the insurance companies and by Messrs. Schott & Lippincott, we consider as beyond the power of the Government and assignees, further than the return cargoes arriving to a favorable market; circumstances which we do not calculate upon might put it in our power to relieve and pay the respondentia and premium, and enable us to do something more towards liquidating Mr. Thomson's debt to the United States; this would be a very desirable object if we saw our way clear, being anxious to do all we can in the line of our duty.

In regard to the $51,000 invoice of specie per ship Superior you are desirous of having the particulars, and we shall give them as they have come to our knowledge, and as we believe they actually stand. When the ship Superior sailed, S. &. J. Nevins & Co. furnished Mr. Thomson with the whole of the specie, and in his payments to them he fell short about $51,000; to secure them he had a bill of lading made out for this sum, which he endorsed over and transferred to them; at the same time he ordered the invoice and bill of lading of the return cargo for this amount to be filled up to order of the shippers in Canton, regularly endorsed by them, and the same to be enclosed to Messrs. Nevins & Co., in Philadelphia, which is tantamount to consigning the said goods to them. About six weeks after this period, Mr. Thomson borrowed this bill of lading from Messrs. Nevins on a promise of returning it; but he says his intention was to get it placed on respondentia in New York, and that he forwarded it to Francis H. Nicoll there, on a promise from the last named that he would return to Mr. Thomson an equal amount in bills of lading of the Woodrop Sims and Addison. That Francis H. Nicoll did obtain the money on respondentia on the bill of lading and retained the same, or paid the amount to Floyd S. Bailey, so that no part ever came into the possession of Edward Thomson, and afterwards refused to give up the bills of lading promised; by this means there will be two claimants for this bill of lading, and it is not in our power to say who is the rightful owner.

In regard to the bills of lading assigned to Francis H. Nicoll in the form of respondentia bonds, amounting to $209,380 14, and on which he had at the time of assignment made no payments, the assignment of the four ships and their freights, valued at $185,000, and the bonds and judgments on which he has seized all Edward Thomson's personal property here, these, according to the opinion of Charles J. Ingersoll, esq., attorney for the United States, stands on another and separate footing from the actual *bona fide* respondentia; these assignments having been received by him as collateral securities, and under the perfect knowledge that Edward Thomson was insolvent, and had been so for years, and that by parting with these securities he was depriving himself of the only means he possessed of paying any part of the immense sum owing by him (E. Thomson) to the United States for duties; and by granting these conveyances Mr. Ingersoll appears to view the same as an act of insolvency, and to claim for the Government the preference which the laws give. We are not, however, sufficiently acquainted with the points of law that may be argued in this case to give our opinion.

With great respect,

RICHARD RENSHAW,
PETER MACKIE,
Assignees of Edward Thomson.

SAMUEL HARRISON SMITH, Esq.

P. S. It may be proper for us to mention that all the real estate of Mr. Thomson, worth about $40,000, is under mortgage to S. & J. Nevins & Co., to whom he is indebted about $100,000.

Received from Assignees of Edward Thomson, January 25, 1826.

Account of the cargoes on board the ships owned and chartered by Edward Thomson:
Ship Addison, expected to arrive in Philadelphia from 1st to 15th March, 1826.

Invoice specie on respondentia to Pacific Insurance Company, New York	$30,000 00
Invoice specie on respondentia to Ocean Insurance Company, New York	30,000 00
Invoice specie on respondentia to Atlantic Insurance Company, New York	21,000 00
Invoice specie on respondentia to National Insurance Company, New York	21,000 00
Invoice specie in respondentia to Francis H. Nicoll, but no money received from him, thereon he views it as a collateral security	30,000 00
Two invoices ginsing and cochineal, not on respondentia, most of which will be used for disbursements in Canton	9,340 78
Total amount of Addison's outward cargo	141,340 78

Ship Woodrop Sims, expected to arrive in Philadelphia about the 1st April, 1826:

Invoice specie on respondentia to American Insurance Company, New York	$30,000 00
Invoice specie on respondentia to Neptune Insurance Company, New York	21,000 00
Four invoices specie, $79,000, two invoices cochineal, $50,168 78, in respondentia form to F. H. Nicoll, as explained above per Addison	129,168 78
Invoice scrap iron and pig lead, not on respondentia, but will be used for disbursements	7,037 67
Total amount of Woodrop Sims' outward cargo	187,206 45

Ship Superior, of New York, chartered by Edward Thomson, and expected to arrive in Philadelphia about April 30:

Invoice specie on respondentia to Merchants' Fire Insurance Company, New York	$30,000 00
Invoice specie on respondentia to National Fire Insurance Company, New York	30,000 00
Invoice specie on respondentia to Niagara Fire Insurance Company, New York	25,000 00
Invoice specie on respondentia to Ocean Fire Insurance Company, New York	30,000 00
Invoice specie on respondentia to Pacific Fire Insurance Company, New York	30,000 00
Invoice specie on respondentia to Atlantic Fire Insurance Company, New York	13,960 00
Invoice specie for $51,000; this was money borrowed from S. J. Nevins & Co., and the outward bill of lading placed in their hands as security. Mr. Thomson afterwards got it from them, and through Francis H. Nicoll got respondentia from Atlantic and Merchants' Insurance Companies	51,000 00
Total amount	209,960 00

Ship Thomas Scattergood, expected to arrive in Philadelphia about July 1, 1826:

Invoice specie on respondentia to James Schott and Joshua Lippincott, from whom the cash was borrowed	$100,000 00
Invoice specie, bill of lading endorsed over to Smith & Nicoll, of New York, as collateral security	15,000 00
Invoice of ginseng and cochineal in respondentia to Francis H. Nicoll, of New York, but no money received from him thereon; he views it as a collateral security	19,609 99
Total amount of Scattergood's outward cargo	134,609 99

Ship Benjamin Rush, expected to arrive in Philadelphia about July 15, 1826:

Invoice specie on respondentia to James Schott & Joshua Lippincott, from whom the cash was borrowed		$100,000 00
Invoice specie	$15,000 00	
Invoice ginseng	14,814 92	
Scrap iron	786 45	
In respondentia form to Francis H. Nicoll, of New York, as explained above under head of Scattergood		30,601 37
Total amount of Rush's outward cargo		130,601 37

RECAPITULATION.

Ship Addison's cargo	$141,340 78
Ship Woodrop Sims' cargo	187,206 45
Ship Superior's cargo	209,960 00
Ship Thomas Scattergood's cargo	134,609 99
Ship Benjamin Rush's cargo	130,601 37
Amount of all the cargoes	803,718 59

Copy of respondentia bond.

Know all men by these presents, that we, Edward Thomson, of Philadelphia, Francis H. Nicoll, Edward H. Nicoll, and Henry W. Nicoll, of New York, are held and firmly bound unto the Ocean Insurance Company, in the sum of forty-two thousand dollars, lawful money of the United States of America, to be paid to the said Ocean Insurance Company, their certain attorney, successors, or assigns, to which payment, well and truly to be made, we do bind ourselves and each of us, our and each of our heirs, executors, and administrators, jointly and severally, firmly by these presents. Sealed with our seals, and dated this twenty-ninth day of September, in the year of our Lord one thousand eight hundred and twenty-four.

Whereas the said Ocean Insurance Company have this day lent and advanced, to the above named Edward Thomson, the sum of twenty-one thousand dollars, lawful money of the United States of America, upon the goods, wares, merchandise, and specie, to that amount laden or to be laden on board the American ship called the Thomas Scattergood, of Philadelphia, whereof G. McCall is master, or which may be laden on account of the said Edward Thomson, on board the said vessel, at any time during her intended voyage hereinafter mentioned.

And whereas the said vessel is now bound on a voyage at and from Philadelphia to Canton; and at and from thence back to Philadelphia or New York.

And whereas the said Ocean Insurance Company are content to stand and bear the hazard and adventure of the said sum so lent and advanced on the said goods, wares, merchandise, and specie, laden or to be laden on board of the said vessel as aforesaid, during the said voyage, so as the same do not exceed the term of eleven calendar months, to be computed from the day of the date hereof:

Now the condition of this obligation is such, that if the said ship, Thomas Scattergood, laden with the said goods, wares, and specie, do and shall, with all convenient speed, proceed and sail on the said voyage, at and from Philadelphia, and return and come to Philadelphia or New York, having on board the above stipulated amount in value, in specie or merchandise, as the case may be, on the respective passages, both outward and homeward, to end her voyage there, by or before the end or expiration of eleven calendar months, to be computed from the date hereof, and that without deviation, (the dangers and casualties of the seas excepted;) and if the above bounden Edward Thomson, Francis H. Nicoll, Edward H. Nicoll, and Henry W. Nicoll, or either of them, or either of their heirs, executors, or administrators, shall and do well and truly pay, or cause to be paid, at the city of New York, to the above named Ocean Insurance Company, their attorney, successors, or assigns, the full sum of twenty-one thousand dollars, lawful money as aforesaid, immediately upon the first and next return and arrival of the said ship at the port of Philadelphia, or at and upon the end and expiration of eleven calendar months, to be computed as aforesaid, whichever shall happen, together with the sum of two thousand five hundred and twenty dollars, lawful money as aforesaid, that being the stipulated marine interest and premium on the said loan; or if the said Edward Thomson, Francis H. Nicoll, Edward H. Nicoll, and Henry W. Nicoll, or either of them, their or either of their heirs, executors, or administrators, shall, and do immediately, upon the first and next return and arrival of the said vessel at the port of Philadelphia, as aforesaid, provided such return and arrival happen within the space of eleven calendar months, to be computed as aforesaid, give security satisfactory to the said Ocean Insurance Company, to pay at the city of New York, to the said Ocean Insurance Company, their successors, or assigns, the said sum of twenty-one thousand dollars, together with the sum of two thousand five hundred and twenty dollars, within three months from the time of such return and arrival, with lawful interest thereupon, from the time of such return and arrival, and shall and do well and truly pay the same accordingly at the expiration of the said three months; or if, in the said voyage and before the end of the said eleven months, to be computed as aforesaid, a total loss of the said goods, wares, merchandise, and specie, by fire, enemies, men-of-war, or any other inevitable casualty shall unavoidably happen; and the said Edward Thomson, Francis H. Nicoll, Edward H. Nicoll, and Henry W. Nicoll, their heirs, executors, or administrators, shall and do well and sufficiently abandon, transfer, and assign to the said Ocean Insurance Company, their successors or assigns, all the said goods, wares, and merchandise, of the said Edward Thomson, so laden and to be carried from the said port of Philadelphia, on board the said ship Thomas Scattergood, and all other goods, wares, merchandise, and specie, which shall be acquired during the said voyage, by reason of or from the proceeds of the said last mentioned goods, wares, and merchandises, and the net proceeds thereof, and well and truly do account for and pay, upon oath or affirmation, within four calendar months, to be computed from the time of such loss, to the said Ocean Insurance Company, or their successors, a just and proportionable average on all the said specie, goods, wares, and merchandise, and proceeds, if any salvage, average, or allowance, shall be obtained by reason of or upon the same, notwithstanding such loss; or so much thereof as shall be equal to the amount that would have been due and payable if the said ship had returned in safety, on her said voyage, at the said port of Philadelphia, then this obligation to be void; otherwise to remain in full force and virtue. It being first declared to be the mutual understanding and agreement of the parties to this contract, that the lenders shall not be liable for any charge, damage, or loss, that may arise in consequence of a seizure or detention, for or on account of any illicit or prohibited trade, or any trade in articles contraband of war; but that the lenders shall be liable to losses and averages, and entitled to the benefit of salvage, in the same manner, to all intents and purposes, as underwriters on a policy of insurance, according to the usages and practices in the city of New York; and that in like manner the borrowers shall be subject to all the duties imposed on the assured by the usual policies of insurance, and the customs and practices of the said city.

It is understood that if the voyage of the said ship should not have terminated at the expiration of the eleven calendar months, allowed by this respondentia bond, that the Ocean Insurance Company will prolong the time, charging interest at the rate of six per cent. per annum upon the amount of the loan, after the end of the said eleven months, until it so terminates.

EDWARD THOMSON,
FRANCIS H. NICOLL,
EDWARD H. NICOLL,
HENRY W. NICOLL.

Sealed and delivered in presence of us:

PETER MACKIE,
BARCLAY ARNEY.
To the signature of E. Thomson.
J. H. CLINCH,
JAS. CLINCH.
To the signatures of F. H., E. H., & H. W. Nicoll.

Memorandum.

Whereas, it hath been agreed that the bills of lading for the goods, specie, wares, and merchandise, mentioned in the within obligation. shall be endorsed to the Ocean Insurance Company, as a collateral security for the loan within mentioned:

And whereas, it has been further agreed that the property to be shipped homeward as aforesaid, being the proceeds of the said loan, shall be for the account and risk of the said Edward Thomson, but consigned to order, and the bill of lading forwarded to the said Ocean Insurance Company, to the performance of which we bind ourselves:

Now, by this instrument, it is expressly declared, that such endorsement, or consignment, shall not be held to exonerate the persons of the borrowers, nor compel the said Ocean Insurance Company to accept the goods and merchandise which may arrive under such bill of lading and consignment in discharge of such debt; but it shall be lawful for the said Ocean Insurance Company to receive and hold the said goods, specie, wares, and merchandise, for the space of ninety days after their arrival at the port of Philadelphia.

And in case the principal, interest, and premium, in the within obligation mentioned, shall not be paid or satisfied within the said time, to dispose of the same at public auction, and to charge the borrowers with the balance that may remain due, after deducting from the amount of said sales the freight, duties, commissions, and all other just and proper charges.

EDWARD THOMSON,
FRANCIS H. NICOLL,
EDWARD H. NICOLL,
HENRY W. NICOLL.

Sealed and delivered in presence of us:

PETER MACKIE,
BARCLAY ARNEY.
To the signature of E. Thomson.
J. H. CLINCH,
JAS. CLINCH.
To the signatures of F. H., E. H., & H. W. Nicoll.

No. 81.

PHILADELPHIA, *January* 25, 1826.

SIR: Understanding that you have been deputed by the Government to investigate the affairs of Mr. Thomson, and to make report, I have thought it proper, to prevent any future misunderstanding, to state that I have, for several years past, been in the habit of consigning goods and specie by his ships to his sons, who were established at Canton, and that I have two adventures at present in that situation. The first was sent per the ship Addison, Captain Hidelius, and is ordered to be returned in her. The amount is expected to be, per invoice, about eleven thousand dollars. This ship is expected to arrive in all the month of March next. The second adventure was per the ship Benjamin Rush, Captain Bardin, consisting also of specie and goods to the value of about eight thousand dollars, and are ordered to be returned, one part per ship Benjamin Rush, and the other part per ship Thomas Scattergood; which ships are expected to arrive in August or September next. For these transactions I have the usual vouchers; and I may add, that all I have, or have had to do with Mr. Edward Thomson is merely to pay him his freight. I should not, therefore, have troubled you with this statement had there not been reason to suspect that vigorous measures will be taken by another party to alter the destination of these ships to New York, instead of Philadelphia; thus interfering with property about which there can be no contention as to the ownership, and placing others who may be in the same innocent situation in a state of jeopardy.

I hope the Government will think proper, under existing circumstances, to endeavor to prevent, by means of its cruisers, a deviation for which the bankrupt movers in New York can offer no security. And I beg, sir, you will do me the favor to represent this case to the proper Department at Washington.

I am, sir, your obedient servant,

JOHN COOK.

SAMUEL H. SMITH, Esq.

No. 82, *Blank Certificate.*

Philadelphia,
Isabella, Leeds.

No. ——.

DISTRICT OF PHILADELPHIA,
Port of Philadelphia.

No. — Tea.
[47 pounds.]

I certify that there was imported into this district on the 29th day of August, 1825, by Samuel Archer, in the American ship Isabella, Leeds master, from Canton, one half chest of black tea, marked and numbered as per margin, containing forty-seven pounds.

J. GLENTWORTH, *Deputy Inspector.*

Countersigned by—

For the Collector.

AUGUST 29, 1825.

No. 83.

PHILADELPHIA, *January* 18, 1826.

SIR: I find that the examination of the teas of Edward Thomson in store does not embrace the numbers, or other marks, on each box or parcel, so as to decide in what degree they are the same with those said to have been assigned to the Messrs. Lippincott, or to distinguish therefrom other teas. Of opinion that this is an important link in the chain of facts, I have to request that this examination, including a specification of the numbers, in relation to each cargo, may be forthwith officially made, and a certified statement thereof rendered to me.

I am, respectfully, your obedient servant,

S. H. SMITH.

JOHN STEELE, Esq., *Collector of the Port of Philadelphia.*

No. 84.

CUSTOM-HOUSE, *January* 14, 1826.

SIR: The information requested in your note of this morning, addressed to the Collector, is respectfully submitted:

1. Ship W. Savery entered at the custom-house February 28, 1825, John Brown, inspector, superintending unlading, &c.

2. Ship Addison entered at the custom-house April 5, 1825, Robert Hopkins, inspector, superintending unlading, &c.

3. Ship Woodrop Sims entered at the custom-house April 13, 1825, Robert Hopkins, inspector, superintending unlading, &c.

4. Ship Benjamin Rush entered at the custom-house July 1, 1825, Robert Hopkins, inspector, superintending unlading, &c.

5. Ship Thomas Scattergood, entered at the custom-house July 2, 1825, John Boyd, inspector, superintending unlading, &c.

The officer who first went on board the above vessels was, of course, the master of the revenue barge, Captain Job Whipple, who would meet them in the Delaware, below the city.

On the arrival of vessels, the inspectors, indiscriminately, go on board and place the necessary locks for safety. The surveyor then details to each vessel an inspector to superintend the landing of the cargo.

The inspector having charge of the stores in which E. Thomson's teas were deposited was Andrew Jackson. The stores are situated as follows:

South Wharves, No. 78.

Water street, Nos. 163, 165, 157, 143, and 145.

Robert Hopkins, inspector, assisted Andrew Jackson in taking charge of E. Thompson's stores; as also all other stores in which spirits, wines, and teas were deposited, in the lower district; and this district extends from Spruce street to the Navy Yard.

The above information is principally derived from the surveyor of the port.

I regret that, from press of business, it was not in my power to have addressed you at an earlier hour.

I am, respectfully, your obedient servant,

JOHN KERN, *Deputy Collector.*

SAMUEL H. SMITH, Esq.

A.

CUSTOM-HOUSE, *Philadelphia, January* 24, 1826.

SIR: I annex a statement of bonds given by Edward Thomson remaining unpaid:

Bonded on importations for the year 1824		$311,951 13
Do.....do.....1825		245,379 72
Amount bonded on teas, silks, &c		557,330 85
Balance of duties on teas which should have been in store, remaining unbonded, viz:		
Per William Savary	$74,859 64	
Addison	89,299 48	
Woodrop Sims	90,755 05	
Benjamin Rush	94,820 54	
Thomas Scattergood	88,182 04	
	437,916 75	
Actually in store, the duties thereon estimated at	85,000 00	
		352,916 75
		910,247 60

Debentures on the above estimated at $53,000.

I believe the above to be as near the truth as I have the means of ascertaining.

I am, repectfully, your obedient servant,

JOHN KERN, *Deputy Collector.*

SAMUEL H. SMITH, Esq.

B.—*Quantity and kind of teas imported by Edward Thomson in* 1825.

	Amount of duties.	GUNPOWDER TEA.					IMPERIAL TEA.					YOUNG HYSON TEA.					HYSON TEA.			HYSON SKIN AND TONKAY.		SOUCHONG.
		Qr. ch.	Hf. ch.	15 catty.	10 catty.	5 catty.	Qr. ch.	Hf. ch.	12 catty.	10 catty.	5 catty.	Qr. ch.	Hf. ch.	10 catty.	5 catty.	48 catty.	Qr. ch.	Hf. ch.	10 catty.	Qr ch	Hf. ch.	Qr. ch.
February 28, 1855, ship William Savary, quantity stored	$149,800 04	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,041	645	1,000	1,000	.....	234	137	.....	2,930	.....	.....
Do.....do.....quantity bonded	74,940 40	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	820	430	340	1,000	.....	234	137	.....	1,660	.....	.....
Balance quantity unpermitted, which should have been in store	74,859 64	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,221	215	660	.....	.....	.....	.....	.....	1,270	.....	.....
April 5, 1825, ship Addison, quantity stored	129,859 98	5	.....	144	180	732	7	20	255	300	.....	1,162	360	1,000	500	.....	465	.....	.....	2,212	200	572
Do.....do.....quantity bonded	40,560 50	5	.....	144	180	732	7	20	255	300	.....	300	100	960	100	.....	100	.....	.....	300	.....	210
Balance quantity unpermitted, which should have been in store	89,299 48	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	862	260	40	400	.....	365	.....	.....	1,912	200	362
April 13, 1825, ship Woodrop Sims, quantity stored	153,341 05	5	.....	.....	760	344	15	.....	.....	259	.....	1,869	580	.....	500	.....	.....	155	160	3,173	.....	510
Do.....do.....quantity bonded	62,586 00	5	.....	.....	760	344	15	.....	.....	259	.....	650	420	.....	500	.....	.....	155	160	990	.....	160
Balance quantity unpermitted, which should have been in store	90,755 05	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,219	160	.....	.....	.....	.....	.....	.....	2,183	.....	350
July 1, 1825, ship Benjamin Rush, quantity stored	114,474 54	.....	.....	.....	500	631	.....	.....	.....	500	631	866	.....	.....	.....	.....	10	.....	.....	4,049	.....	.....
Do.....do.....quantity bonded	19,654 00	.....	.....	.....	300	631	.....	.....	.....	400	631	182	.....	.....	.....	.....	.....	.....	.....	245	.....	.....
Balance quantity unpermitted, which should have been in store	94,820 54	.....	.....	.....	200	.....	.....	.....	.....	100	.....	684	.....	.....	.....	.....	10	.....	.....	*3,804	.....	.....
																				50		
																				3,754		
July 2, 1825, ship Thomas Scattergood, quantity stored	121,526 04	.....	20	.....	700	600	.....	170	.....	600	.....	893	443	.....	.....	2	848	.....	.....	2,257	.....	.....
Do.....do.....quantity bonded	33,344 00	.....	20	.....	200	500	.....	130	.....	300	.....	172	210	.....	.....	.....	303	.....	.....	400	.....	....
Balance quantity unpermitted, which should have been in store	88,182 04	.....	.....	.....	500	100	.....	40	.....	300	.....	721	233	.....	.....	2	545	.....	.....	1,857	.....	.....
RECAPITULATION OF DEFICIENCY NOT BONDED.																						
William Savary	74,859 64	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,221	215	660	.....	.....	.....	.....	.....	1,270	.....	.....
Addison	89,299 48	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	862	260	40	400	.....	365	.....	.....	1,912	200	362
Woodrop Sims	90,755 05	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,219	160	.....	.....	.....	.....	.....	.....	2,183	.....	350
Benjamin Rush	94,820 54	.....	.....	.....	200	.....	.....	.....	.....	100	.....	684	.....	.....	.....	.....	10	.....	.....	*3,804	.....	.....
Thomas Scattergood	88,182 04	.....	.....	.....	500	100	.....	40	.....	300	.....	721	233	.....	.....	2	545	.....	.....	1,857	.....	.....
Total unbonded	437,916 75	.....	.....	.....	700	100	.....	40	.....	400	.....	4,707	868	700	400	2	920	.....	.....	11,026	200	712
Quantity in store, (correctness of which to be determined)	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,021	66	.....	.....	.....	9	.....	.....	2,575	.....	.....
Quantity removed without permit	.....	.....	.....	.....	700	100	.....	40	.....	400	.....	3,686	802	700	400	2	911	.....	.....	8,451	200	712
																				add 50		
Quantity seized as per enclosed list F	.....	1	.....	.....	35	.....	.....	.....	.....	.....	.....	982	77	.....	.....	.....	210	.....	.....	7,104	.....	.....

* Fifty of these were seized on board the Enterprise at Philadelphia, and put into custom-house stores.

C.

List of teas seized by the Collector of Baltimore.

93 chests Young Hyson tea, per William Savary.
1 chest Gunpowder tea,* } per Benjamin Rush.
7 boxes Gunpowder tea, }
37 chests Young Hyson tea, }
10 chests Hyson Skin tea, } per Woodrop Sims.
28 boxes Gunpowder tea,* }
1 chest Young Hyson tea, }
1 half-chest Young Hyson tea, }
1 chest Young Hyson tea, per Addison.

179

Teas seized by the Collector at Boston.

67 chests Young Hyson tea, } per Thomas Scattergood.
84 chests Hyson tea, }
80 chests Hyson Skin tea, }
125 chests Young Hyson tea, per William Savary.
460 chests Young Hyson tea, per Woodrop Sims.
137 chests Hyson Skin tea, per Benjamin Rush.

953

Teas seized at New York.

92 chests Young Hyson tea, } per Benjamin Rush.
350 chests Hyson Skin tea, }
651 chests Hyson Skin tea, }
2 half-chests Young Hyson tea, } per William Savary.
85 chests Young Hyson tea, }
50 chests Hyson tea, } per Thomas Scattergood.
56 half-chests Young Hyson tea, }
18 half-chests Young Hyson tea, }
5 chests Young Hyson tea, }
16 chests Young Hyson tea, } per Addison.
76 chests Hyson tea, }

1,401

300 chests Hyson Skin tea, per Benjamin Rush.
500 chests Hyson Skin tea, } per Thoms Scattergood.
1,445 chests Tonkay tea, }
2,459 chests Hyson Skin tea, per Woodrop Sims.
693 chests Hyson Skin tea, } per Addison.
223 chests Tonkay tea, }
256 chests Hyson Skin tea, per William Savary.

5,876

7,277 New York
953 Boston.
179 Baltimore.

8,409 packages.

* No deficiency of these.

19TH CONGRESS.] No. 753. [1ST SESSION.

COMPLETION OF ENTRIES FOR THE BENEFIT OF DRAWBACK, UNDER ACT MARCH 3, 1825.

COMMUNICATED TO THE SENATE MARCH 24, 1826.

TREASURY DEPARTMENT, *March* 22, 1826.

SIR: In obedience to a resolution of the Senate of the 14th ultimo, directing "the Secretary of the Treasury to cause to be laid before the Senate a statement showing the number of cases, and the amount

and circumstances thereof, in which certificates or debentures have been issued under the provisions of 'An act authorizing the Secretary of the Treasury to direct the completion of entries for the benefit of drawback after the period of twenty days,' passed March 3, 1825, and the construction which has been given by the Department to the act aforesaid," I have the honor to transmit herewith a statement, marked A, exhibiting the number, amount, and circumstances attending the cases for the benefit of drawback, which have been completed by direction of this Department under the authority of the act recited in the resolution.

The correspondence, also transmitted, numbered from 1 to 4, inclusive, will show the construction which has been given to the said act.

I have the honor to remain, with the highest respect, your most obedient servant,

RICHARD RUSH.

The Honorable the PRESIDENT *of the Senate.*

A.

Statement of cases that have arisen under the act authorizing the Secretary of the Treasury to direct the completion of entries for the benefit of drawback after the period of twenty days, passed March 3, 1825.

No.	Amount of debenture.	Circumstances under which the omissions occurred.	No.	Amount of debenture.	Circumstances under which the omissions occurred.
1	$84 53	Absence from the port of entry	28	40 00	Absence from the port of entry
2	1,228 18	Having escaped the applicant's memory	29	225 41	Ignorance of the law
3	183 88	Ignorance of the law	30	114 60	Do.
4	157 56	Absence from the port of entry	31	†	Absence from the port of entry
5	192 06	Ignorance of the law	32	65 56	Illness
6	491 52	Do.	33	†	Ignorance of the law
7	106 28	Neglect to comply with the law on account of the pressure of business	34	†	Having escaped the applicant's memory
			35	146 40	Ignorance of the law
8	58 50	Neglect to comply with the law on account of the pressure of business	36	*213 56	Do.
			37	58 50	Having escaped the applicant's memory
9	468 00	Illness	38	79 03	Ignorance of the law
10	73 27	Ignorance of the law	39	†	Absence from the port of entry
11	1,787 13	Having escaped the applicant's memory	40	134 49	Ignorance of the law
12	746 12	Absence from the port of entry	41	110 17	Absence from the port of entry
13	*2,462 61	Having escaped the applicant's memory	42	81 04	Ignorance of the law
14	774 39		43	930 50	Pressure of business at the custom-house, and subsequently the absence of sureties
15	246 63	Ignorance of the law			
16	707 85	Absence from the port of entry	44	88 45	Neglect to comply with the law on account of the pressure of business
17	236 69	Ignorance of the law			
18	653 57	Having escaped the applicant's memory	45	490 89	Ignorance of the law
19	253 55	Ignorance of the law	46	196 53	Do.
20	254 48	Having escaped the applicant's memory	47	509 19	Do.
21	55 77	Ignorance of the law	48	†	Do.
22	67 27	Neglect of the applicant's clerk	49	†	Do.
23	76 54	Neglect to comply with the law on account of the pressure of business	50	61 89	Do.
			51	409 47	Illness
24	513 71	Illness	52	121 88	Absence from the port of entry
25	91 41	Absence from the port of entry	53	†	Ignorance of the law
26	49 53	Ignorance of the law			
27	101 79	Absence from the port of entry		15,198 38	

* Quantity only partially given. † Quantity not given.

TREASURY DEPARTMENT, *March* 16, 1825.

SIR: I have the honor to enclose to you a copy of a law passed on the 3d of March, 1825, entitled "An act authorizing the Secretary of the Treasury to direct the completion of entries for the benefit of drawback after the period of twenty days," and to request the favor of an official opinion on the construction of the said law; whether it applies to omissions previous to its passage, or only to such as shall occur subsequently. Has the Secretary of the Treasury the power "to direct the entry to be completed, and the certificates, or debentures, (as the case may be,) to issue," &c., in cases existing before the passage of the law, as well as those occurring subsequently to it?

I have the honor to be, &c.,

S. L. S.

The ATTORNEY GENERAL *of the United States.*

OFFICE OF THE ATTORNEY GENERAL OF THE UNITED STATES, *March* 23, 1825.

SIR: I have, according to your request, examined the act of the 3d March, instant, relative to the completion of entries for the benefit of drawback.

The law is one of a public and permanent nature, and is therefore to be construed by its language only, and not by reference to the particular occasion which may have produced it. Construed in this way the law is, in my opinion, prospective only. The language "Be it enacted, that *whenever* the exporter

entering any goods for the benefit of drawback, *shall not have completed* such entry, &c., it shall be lawful for the Secretary of the Treasury to direct the entry to be completed," naturally leads the mind forward to future cases. One would certainly not be apt, of his own accord, to apply it to past cases, and that, too, with an unlimited extent in the retrospection. The most that can be said in favor of the opinion that the law is retrospective is, that the language is ambiguous; and, in such a case, as the natural action of every law of a public and permanent nature is prospective, this consideration alone ought to cast the balance in favor of the prospective construction. The *ex post facto* operation of a law of a general and permanent nature, being an unusual operation, it is reasonable to suppose that where the purpose to produce such an operation existed, that purpose would be marked by the most unambiguous and explicit language. This has not been done in the present instance; and, acting upon those established rules of interpretation which are the only safe rules, I hold it better to advise that the law be executed in its prospective sense only, leaving it to Congress to express their purpose in a future law, if this construction shall be in conflict with that purpose.

On the ground of expediency, if the law is to be considered as retrospective, there being no limit fixed to its action in this direction, it must look back to the foundation of the Government; and is there no danger that such a construction would overwhelm the Department with a flood of obsolete claims? Is it not reasonable to suppose that Congress would have thought it better to apply the relief to particular cases than to expose the Department to an inundation from all past claims, by a law of general and unlimited retroaction?

In every respect it seems to me that the only correct construction of the law is that which shall confine its operations to future cases.

I have the honor to be, &c.,

WM. WIRT.

The Hon. SAM. L. SOUTHARD.

TREASURY DEPARTMENT, *April* 28, 1825.

SIR: I have examined the law passed at the last session, respecting drawback, with the assistance afforded by your views and information, and those of the Attorney General; and I have satisfied myself that it will permit me to consider all cases as pending and present cases, and in which relief may be afforded, where the time has not expired within which proof of the landing of the goods abroad is required to be furnished.

Under this construction, I have examined the cases mentioned by yourself, and which were referred to me by a resolution of Congress of the 2d March last, and I now take the liberty of communicating the result to you as the best mode of informing the persons interested.

Henry Barbey.—The law requires the application to be "under oath," and to be accompanied by "a statement of the Collector of all the circumstances attending the transaction within the knowledge of such Collectors." This statement is wanting. In other respects the case is made out. I return to you the papers that the statement may be annexed to them.

John B. Murray & Son.—Neither the oath of the applicant nor the statement of the Collector accompanies the petition.

Cæsar Gateran.—Wants the statement of the Collector.

Agosteno Trumento.—Wants both the oath and statement.

When these several papers are added, I shall be glad to receive them again.

Respectfully, &c.,

S. L. SOUTHARD.

P. S. I was not here when your letter respecting Mrs. Eckin arrived. Mr. Hay informed me that he had written you on the subject.

TREASURY DEPARTMENT, *June* 4, 1824.

SIR: I have had the honor to receive your letter of the 27th ultimo, enclosing the application of Mr. H. G. Rice, for the benefit of drawback on the exportation of certain cotton goods in the year 1819. The act of Congress of 3d March, 1825, authorizing the Secretary of the Treasury to direct the completion of entries for the benefit of drawback, has not been construed by this Department to have a retrospective operation; it accordingly does not embrace the case of Mr. Rice, and his petition is returned to you herewith.

This construction of the act, however, does not exclude from its provisions those cases in which, although the exportation was made prior to the passage of the act, the period had not elapsed for the production of the evidence of landing.

I am, &c.,

S. L. SOUTHARD.

H. A. S. DEARBORN, Esq., *Collector of Boston.*

19TH CONGRESS.] **No. 754.** [1ST SESSION.

NET REVENUE AND EXPENDITURES AT CERTAIN PORTS IN THE UNITED STATES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES MARCH 25, 1826.

To the House of Representatives of the United States:

In compliance with a resolution of the House of the 16th ultimo, requesting statements of the net amount of revenue derived from imposts and tonnage received by the Treasury, from the ports within the bay of Delaware, the bay of Chesapeake, the harbor of New York, and at Boston, from the 1st of January, 1790, to the last of December, 1825, and of the amount of expenditures paid from the Treasury for forts, light-houses, beacons, and other public works, erected to aid commerce, or for purposes of defence, within the said bays and harbors during the said time, I transmit herewith a report from the Secretary of the Treasury, with several documents containing the information desired by the resolution.

JOHN QUINCY ADAMS.

WASHINGTON, *March* 24, 1826.

TREASURY DEPARTMENT, *March* 22, 1826.

The Secretary of the Treasury, to whom was referred a resolution of the House of Representatives of the 16th of February, 1826, "requesting the President of the United States to cause to be laid before the House a statement showing the net amount of revenue derived from imposts and tonnage received by the Treasury from the ports within the bay of Delaware from the 1st of January, 1790, to the last of December, 1825, and the amount of expenditures paid from the Treasury for forts, light houses, beacons, and other public works, erected to aid commerce, or for the purposes of defence, within the said bay, during the said time; to give the like information of the receipts and expenditures within the bay of Chesapeake; to give the like information of the receipts and expenditures within and appurtenant to the harbor of New York; and to give the like information of the receipts and expenditures at Boston and the harbor thereof;" has the honor to transmit herewith to the President a letter of the Register of the Treasury, accompanied by statements marked A, B, C, D, which contain the information required by the said resolution.

Respectfully submitted.

RICHARD RUSH.

The PRESIDENT *of the United States.*

TREASURY DEPARTMENT, *Register's Office, March* 21, 1826.

SIR: In compliance with your instructions predicated on the resolution of the House of Representatives, requesting the President of the United States to cause to be laid before that House statements in relation to the commerce of certain ports and bays of the United States, I have the honor to transmit the following statements, viz:

A statement, marked A, showing the net amount of revenue derived from imposts and tonnage, received by the Treasury from the ports within the bay of Delaware from the 1st of January, 1790, to the last of December, 1825, and the amount of expenditures paid from the Treasury for forts, light-houses, beacons, and other public works, erected to aid commerce, or for the purposes of defence, within the said bay, during the said time.

A similar statement, marked B, "of the receipts and expenditures within the bay of Chesapeake."

A statement, marked C, "of the receipts and expenditures within, and appurtenant to, the harbor of New York;" and a similar statement, marked D, "of the receipts and expenditures at Boston, and the harbor thereof."

I have the honor to be, sir, your most obedient servant,

JOSEPH NOURSE, *Register.*

An abstract of the foregoing, marked E.

	Revenue from commerce.	Expenditure.
Delaware bay	$80,313,721 06	$835,483 38
Chesapeake bay	56,963,669 33	3,253,611 09
Harbor of New York	144,055,315 08	4,185,481 88
Harbor of Boston	64,517,667 72	916,957 16

A.—*Statement showing the net amount of revenue derived from imports and tonnage received by the Treasury of the United States from the ports within the Bay of Delaware from the first of January,* 1790, *to the last of December,* 1825; *and the amount of expenditures paid from the Treasury for forts, light-houses, beacons, and other public works, erected to aid commerce, or for the purposes of defence, within said bay, during the said time.*

Years.	Net revenue.	EXPENDITURES.			
		Forts.	Light-houses and beacons.	Support of light-houses.	Total expenditures.
1790					
1791	$1,535,009 09				
1792	1,116,315 08				
1793	1,864,430 57				
1794	1,498,620 07				
1795	2,296,212 12				
1796	2,026,151 39				
1797	1,789,638 04				
1798	1,088,205 47				
1799	1,333,791 87				
1800	2,059,122 01				
1801	2,223,621 14				
1802	1,494,612 36				
1803	1,685,342 85				
1804	2,626,538 43				
1805	2,413,881 95				
1806	3,020,291 23				
1807	3,251,972 34				
1808	1,666,078 38				
1809	1,473,808 95				
1810	2,441,261 13				
1811	1,840,827 21				
1812	2,460,663 45				
1813	382,275 77				
1814	261,131 61				
1815	7,175,083 31				
1816	5,500,763 97				
1817	3,557,351 69				
1818	3,712,135 43				
1819	3,230,009 56				
1820	2,136,333 07				
1821	2,204,557 87				
1822	3,310,136 29				
1823	3,326,563 93				
1824	3,310,992 43				
1825					
	80,313,721 06	$616,471 86	$194,783 52	$24,228 00	$835,483 38

TREASURY DEPARTMENT, *Register's Office, March* 20, 1826.

JOSEPH NOURSE, *Register.*

B.—*Statement showing the net amount of revenue derived from imports and tonnage received by the Treasury of the United States from the ports within the Bay of Chesapeake from the first of January,* 1790, *to the last of December,* 1825; *and the amount of expenditures paid from the Treasury for forts, light-houses, beacons, and other public works erected to aid commerce, and for the purposes of defence, within the said bay, during the said time.*

Years.	Net revenue.	EXPENDITURES.			
		Forts.	Light-houses and beacons.	Support of light-houses.	Total expenditures.
1790					
1791	$1,492,937 57				
1792	924,025 35				
1793	1,258,340 47				
1794	1,165,704 15				
1795	922,160 33				
1796	1,361,485 66				
1797	1,753,572 43				
1798	1,517,166 54				
1799	2,064,154 82				
1800	1,277,618 47				
1801	1,845,592 68				
1802	1,458,532 85				
1803	1,661,459 08				
1804	2,572,225 35				
1805	2,059,776 91				

B—Continued.

Years.	Net revenue.	EXPENDITURES.			
		Forts.	Light-houses and beacons.	Support of light-houses.	Total expenditures.
1806	$2,209,992 05				
1807	2,266,544 34				
1808	723,730 89				
1809	468,823 38				
1810	1,441,817 42				
1811	963,892 02				
1812	1,553,037 19				
1813	298,695 91				
1814	16,909 96				
1815	5,762,791 76				
1816	4,491,072 58				
1817	2,452,475 84				
1818	2,950,798 96				
1819	2,206,736 61				
1820	907,806 30				
1821	1,016,931 33				
1822	1,501,562 58				
1823	1,223,982 84				
1824	1,151,304 71				
1825					
	56,963,669 33	$2,944,685 03	$235,818 06	$73,108 00	$3,253,611 09

TREASURY DEPARTMENT, *Register's Office, March* 20, 1826. JOSEPH NOURSE, *Register.*

C.—*Statement showing the net amount of revenue derived from imports and tonnage received by the Treasury of the United States from the port of New York from the* 1st *of January,* 1790, *to the last of December,* 1825; *and the amount of expenditures paid from the Treasury for forts, light-houses, beacons, and other public works, erected to aid commerce, or for the purposes of defence, within the said port, during the said time.*

Years.	Net revenue.	EXPENDITURES.			
		Forts.	Light-houses and beacons.	Support of light-houses.	Total expenditures.
1790-91	$1,363,096 45				
1792	1,168,689 88				
1793	1,195,511 23				
1794	1,855,080 16				
1795	1,999,181 19				
1796	2,154,428 59				
1797	2,058,099 66				
1798	1,752,112 62				
1799	2,368,923 40				
1800	2,736,014 84				
1801	3,807,289 85				
1802	2,486,257 41				
1803	3,521,106 18				
1804	3,865,760 81				
1805	4,872,156 20				
1806	4,867,095 10				
1807	4,923,100 48				
1808	2,767,227 17				
1809	2,973,942 96				
1810	4,412,038 00				
1811	1,978,105 23				
1812	2,860,005 21				
1813	1,391,108 52				
1814	592,426 64				
1815	14,409,790 27				
1816	9,458,795 16				
1817	5,248,130 83				
1818	7,562,247 67				
1819	5,644,573 34				
1820	4,552,626 61				
1821	6,483,879 62				
1822	9,281,925 61				
1823	7,800,368 78				
1824	9,644,219 39				
1825					
	144,055,315 08	$3,907,011 36	$239,246 52	$39,224 00	$4,185,481 88

TREASURY DEPARTMENT, *Register's Office, March* 20, 1826. JOSEPH NOURSE, *Register.*

D.—*Statement showing the net amount of revenue derived from imports and tonnage received by the Treasury of the United States from the port of Boston from the 1st of January, 1790, to the last of December, 1825; and the amount of expenditures paid from the Treasury for forts, light-houses, beacons, and other public works, erected to aid commerce, or for purposes of defence, within the said port, during the said time.*

Years.	Net revenue.	EXPENDITURES.			
		Forts.	Light-houses and beacons.	Support of light-houses.	Total expenditures.
1790-91	$623,677 80				
1792	445,748 88				
1793	619,100 17				
1794	735,183 18				
1795	1,189,242 32				
1796	1,103,030 15				
1797	1,019,010 29				
1798	737,807 34				
1799	1,206,944 38				
1800	1,441,446 30				
1801	2,041,482 10				
1802	1,096,752 38				
1803	1,546,468 73				
1804	2,673,531 43				
1805	2,350,975 25				
1806	2,631,308 45				
1807	2,602,000 98				
1808	999,736 16				
1809	1,079,209 75				
1810	2,205,324 83				
1811	1,160,093 92				
1812	1,548,582 80				
1813	860,567 10				
1814	474,555 30				
1815	4,763,793 87				
1816	4,035,035 93				
1817	2,657,915 90				
1818	3,016,424 74				
1819	3,088,160 38				
1820	2,187,659 36				
1821	3,126,968 05				
1822	3,630,874 45				
1823	2,624,695 75				
1824	2,994,359 30				
1825					
	64,517,667 72	$340,322 83	$552,359 23	24,275 00	$916,957 16

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, March* 20, 1826.

19TH CONGRESS.] No. 755. [1ST SESSION.

UNCLAIMED DIVIDENDS ON THE PUBLIC DEBT.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES MARCH 25, 1826.

Mr. M'LANE, of Delaware, from the Committee of Ways and Means, to whom the subject had been referred, made the following report:

The Committee of Ways and Means, to whom was referred, on the 19th of December last, a resolution submitted by Mr. Livingston on the 14th of the same month, proposing to direct the Secretary of the Treasury "to lay before this House a detailed account, containing the names of the several persons to whom the unclaimed dividends of the funded debt of the United States appear to be due; the species of stock on which they have grown due, and the period since which the dividend has not been claimed; and that he also give a like detailed account of all such dividends as, having been unclaimed for three years or more, have afterwards been paid to any one appearing to represent the stockholder or his representatives, as attorney in fact, together with the name and residence of such attorney," with instructions to report their opinion of the expediency of adopting such resolution, or any other measures in relation to the subject of it, report:

That they have made the necessary inquiry at the Department of the Treasury as to the state of these unclaimed dividends, and the policy by which the Government has been guided in relation to them. The letter from the Secretary of the Treasury, and the documents from the office of the Register herewith submitted, contain all the information which the committee have been able to obtain.

It is apparent from these documents that the amount of unclaimed dividends has been liable to considerable fluctuations in different years; that the causes of the accumulation are various and conjectural, and that the policy of the Government in refraining from publishing the names of the respective proprietors has been dictated by a regard to their interests.

In the opinion of the committee this is a just and sound policy, not to be departed from without some cogent reason. It is never the duty of a Government to publish the names of its creditors, unless it be essential to their interest; and of this there ought to be very satisfactory evidence to warrant a departure from the uniform policy of all Governments.

There is great reason to believe that the accumulation of these dividends is, in a considerable measure, attributable to the fact of their being payable only at Washington, according to the provision of the act of the 4th of August, 1790; and to give publicity to the names of the proprietors without changing the place of payment would not materially increase the facilities of demanding it, and might at once prejudice the rights of the individual owner, and open a door to numerous frauds very difficult to be guarded against.

The committee believe that the transmission of the names to the Bank of the United States and its various branches, acting as Loan Offices in the different parts of the Union in which proprietors reside, with authority to give notice to the respective owners or their agents when known, and to pay to them their dividends when properly claimed, much of the evil now complained of would be obviated; and, as a greater or less knowledge of each individual claimant would be had by the officers of the Bank of the United States, or the branch thereof in each district, there would be fewer opportunities of fraudulent applications.

This course, however, may well be adopted for the purpose of experiment, rather than rashly to risk a violation of individual right; and, in case such experiment prove inadequate, a different remedy may hereafter be applied, in the discretion of Congress, for the correction of the evil, if any be found really to exist.

In consequence of the provision of the act of the 4th of August, 1790, making the interest on the public debt not demanded before the expiration of a third quarter demandable only at the Treasury, some further provision will be necessary to authorize the expedient proposed by the committee. To such provision no sound objection is perceived. The object of the act of 1790 was to prevent too great an accumulation of funds in the hands of the Commissioners of Loans, who were without the facilities now afforded by the banks for the deposit of the public money. But, under the present system, the President of the Bank of the United States and the President of the several branches of that bank act as Commissioners of Loans, and the bank is liable for all sums advanced to the Presidents, respectively, for the payment of interest on the public debt.

The committee therefore beg leave to report a bill conformably to the suggestions herein contained.

TREASURY DEPARTMENT, *February* 15, 1826.

SIR: Your letter of the 21st of December last was duly received, accompanied by a resolution proposed in the House of Representatives, and requesting information in regard to unclaimed dividends on the funded debt of the United States; which, having been referred to the Register of the Treasury, I have the honor to transmit his report herewith, which embraces the information desired by the committee.

In regard to the 6th and 7th queries contained in your letter, as to the propriety of making the list of claimants public, and the provisions which, in such an event, ought to be adopted for the prevention of frauds, I beg leave to add, that I entirely concur in the views expressed by the Register in answer to the said queries.

I have the honor to be, with great respect, your most obedient servant,

RICHARD RUSH.

Hon. LOUIS M'LANE, *Chairman of Committee of Ways and Means.*

TREASURY DEPARTMENT, *Register's Office, February* 13, 1826.

SIR: I had the honor to receive, in your communication to this office, the resolution of the House of Representatives of the United States, accompanied by a letter from the Chairman of the Committee of Ways and Means of that House, on the subject of unclaimed dividends on the funded debt of the United States, and, agreeably to your instructions, "to give all the information, and to make as full a report as practicable."

I beg leave to make the following statement, premising that, by the act of Congress of the 4th of August, 1790, (vol. 2, page 126,) it is enacted, "if the interest of one quarter shall not be demanded before the expiration of a third quarter, the same shall afterwards be demandable only at the Treasury."

In reply to the first question of the committee, "What is the amount of the unclaimed dividends at the present time?" the following answer is submitted:

The unclaimed dividends or lists of creditors who did not apply at the Loan Offices for their interest due for one quarter before the expiration of a third quarter, and who have not, up to the present time, received their interest at the Treasury, exhibit an aggregate due to them of.....	$223,107 79

To meet the payment of such sums as may be demanded, advances are made by the Treasury to the Branch Bank of the United States in this city; the Cashier, who is the sole agent for paying the unclaimed dividends, settles his accounts as often as called on for that purpose; the sum now in his hands to meet demands on these dividends is..... $13,146 74

Leaving to be advanced from the Treasury, to meet the whole amount now demandable at the said bank, the sum of*..... 209,961 05

223,107 79

The second question is: "How long have they been standing, and what fluctuations have they been liable to?"

With respect to the time the unclaimed dividends have been standing, it may be stated that they commenced with 1791, and are continued up to the present time. With respect to the fluctuations to which they have been liable, the aggregate amount has varied at different periods, corresponding in some measure with the increase or decrease of the public debt. The following statement exhibits the aggregate of unclaimed dividends on the 1st of January, in the years 1806 to 1825, inclusive:

Years.	Aggregate unclaimed.	Whereof there was advanced to the bank.	Retained in the Treasury.	Dividends returned unclaimed from the Loan Offices annually, from 1816 to 1825, inclusive.
January 1, 1806	$193,495 65	$185,703 99	$7,791 66	.....
1807	195,367 15	174,252 32	21,114 83	.....
1808	195,229 31	181,427 78	13,801 53	.....
1809	203,293 00	186,824 28	16,468 72	.....
1810	202,999 04	154,619 24	48,379 80	.....
1811	208,145 48	138,095 04	70,050 44	.....
1812	245,152 14	47,170 66	197,981 48	.....
1813	248,214 22	13,440 04	234,774 18	.....
1814	253,598 11	52,243 00	201,355 11	.....
1815	202,621 08	.....	202,621 08	.....
1816	293,562 69	.....	293,562 69	$50,440 77
1817	242,552 64	17,482 58	225,070 06	52,633 59
1818	235,281 60	57,577 95	177,703 65	45,780 56
1819	241,271 61	17,787 40	223,484 21	28,283 51
1820	231,648 37	79,880 65	151,767 72	23,632 21
1821	229,232 82	53,832 89	175,399 93	26,436 09
1822	224,834 10	22,998 08	201,836 02	31,681 91
1823	230,411 86	21,893 93	208,517 93	24,104 08
1824	232,747 84	125 83	232,622 01	22,346 62
1825	231,791 64	26,823 01	204,968 63	22,360 12

The payments to claimants for unclaimed dividends during the last ten years have averaged about $38,000 annually.

Under this head it may be observed that the unclaimed dividends are contained in twenty folio books deposited at the Branch Bank of the United States at the city of Washington, and are paid as called for, either to the proprietors personally, or to their legal attorneys.

The books exhibit the following particulars:

1. The name of each person entitled to the dividend, in number exceeding four thousand.
2. The species of stock, and the amount of principal upon which the said dividends are predicated.
3. The quarter-yearly periods at which they become payable; and
4. The amount of each quarter-yearly dividend, arranged in such manner that the aggregate due to each individual is easily ascertained.

In reply to the third question: "Whether the aggregate be composed of large or small balances?"

The aggregate before stated..... $223,107 79

May be distributed into the following classes, viz:

1. Amount supposed to be due to foreigners..... $45,000 00
2. Amount due to citizens..... 178,107 79

223,107 79

Caveats have been entered against the payment of certain sums, viz:

Of the amount due to foreigners..... $14,160
To citizens..... 600

3. Of the amount due to foreigners, the largest sum is about..... $14,000 00
The smallest..... 4 00
Of the amount due to citizens, the largest sum is about..... 2,200 00
The smallest..... 25

In reply to the fourth question: "What have been the causes of these dividends having remained unclaimed for such a length of time?"

They may be stated:

1. With respect to foreigners: From the facility with which the certificates expressing the amount of debt due to the holders were, in the foreign market, transferred by power of attorney, whereby the debt

* Statement B, which accompanied the report of the Commissioners of the Sinking Fund of the 4th instant, exhibits as short provided on account of unclaimed dividends, on January 1, 1825, the sum of..... $204,968 63
Add estimated amount unpaid on dividends subsequently returned..... 4,992 42

Short advanced to the bank, as above stated..... 209,961 05

passed from one holder to another, until the last holder made a transfer at the Treasury, or at any one of the Loan Offices, in the books whereon the credit existed—from the nature of such transactions the dividends of interest were lost sight of—and from this circumstance, it is presumed, a proportion of the amount due to foreigners may be attributed.

2. With respect to citizens: From the unclaimed dividends being demandable only at the seat of Government; from the death of the proprietors; from the smallness of the claim, (in many cases amounting to less than one dollar;) and from the ignorance of the parties.

In reply to the fifth question: "What have been the reasons which have heretofore forbid the disclosure of these unclaimed dividends?"

The usage of the Treasury Department has invariably been not to withhold information from the parties themselves, or their attorneys, with respect to their own dividends, but it has been withheld from others not immediately interested, because their disclosure might affect the credit of the individual proprietors.

In reply to the sixth question: "Would it now be improper or inexpedient to make them public?"

Should any weight be attached to the answer to the foregoing question, whatever that may be, it is presumed, applies in regard to the present impropriety or inexpediency to make them public at this time.

In reply to the seventh question: "What provisions or guards would be useful to prevent fraud upon the Government or individuals?"

Should it be deemed expedient to give publicity in the case, it may be useful, when the parties applying are not known at the Treasury, to require of them the presentation of the certificate of stock, if in their possession, or, if the certificate has been transferred or reimbursed, satisfactory evidence of their identity.

I have the honor to be, sir, with great respect, your obedient servant,

JOSEPH NOURSE, *Register.*

Hon. RICHARD RUSH, *Secretary of the Treasury.*

19TH CONGRESS.] **No. 756.** [1ST SESSION.

REMISSION OF FORFEITURE FOR SMUGGLING BY AN AGENT OF THE OWNERS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES APRIL 27, 1826.

Mr. NEWTON, from the Committee on Commerce, to whom was referred the petition of John Peters and Sabin Pond, made the following report:

That the petitioners, citizens of Boston, in the State of Massachusetts, were merchants and joint owners of a brig called the Anna. In the spring of the year 1813, during the war between the United States and Great Britain, the petitioners were desirous of employing the said vessel; to effect that object, and elude British cruisers, they procured for her Swedish papers. A certain Reuben Newcombe, a citizen of Boston, sailed in the said vessel as master and agent for the petitioners, and with full and complete powers from the nominal Swedish owner. It further appears, that on the arrival of the said vessel at the port of Lisbon, in the Kingdom of Portugal, the said Newcombe changed the Swedish for the Portuguese flag, and took on board said vessel about forty packages of valuable merchandise, and cleared out for Amelia island, but was, when on the American coast, by stress of weather, compelled to steer for the port of Savannah, in Georgia, at which she arrived some time in the month of February, 1814. The cargo, under the laws then in operation, could not be entered. The coast was blockaded by British cruisers. Under such circumstances, the day after the arrival of the said vessel the said Newcombe, as it is stated, without any privity or understanding with the petitioners, who knew nothing of his arrival in the United States, they being in Boston, attempted to smuggle, in violation of law, the cargo of the said vessel.

The officers of the customs, being apprised of the violation of law on the part of the said Newcombe, seized the vessel and cargo. The said vessel and cargo were libelled, and the competent authority decreed the condemnation of the vessel and cargo.

The amount of the sales of vessel and cargo were distributed according to law; one moiety the informers received, the other was paid into the Treasury of the United States.

The vessel and cargo sold for the sum of.....	$37,685 80
The moiety paid into the Treasury of the United States for their benefit, after deducting all expense, amounted to.....	17,822 45

It further appears by document (D,) certified by the Register of the Treasury Department, that the said Newcombe received $502 25 as one of the informers. Since the seizure and condemnation of the said brig and cargo, the said Newcombe, although his family was in Boston, did not return there, but has since that time removed them from that place. The fair and moral character of the petitioners is sustained by the testimony of some of the most respectable citizens of Boston. The petitioners disclaim all participation with the said Newcombe in his attempt to violate the laws of the United States, and state that by his conduct they have been subjected to heavy losses. During the embargo and restrictive systems many violations of the laws were committed by the masters and agents of vessels in direct disobedience of orders; in all such cases, on satisfactory proof being made of disobedience of orders or instructions, the Secretary of the Treasury unhesitatingly granted relief, by the restoration of the property seized; and the same principle has been applied to cases under the revenue laws since that period, when there appeared no intention of committing a violation of law by the persons whose property had been seized.

From an examination of the whole case, it appears to the committee that the petitioners are innocent

sufferers. That the said Newcombe, the master and agent of the petitioners, when he arrived at Savannah, acted without instructions from them, and, by so doing, subjected them to great losses. Had he acted otherwise, their property, both in the vessel and her cargo, might have been preserved to them. Had the said Newcombe, under the circumstances in which he was placed, made known his situation, as he ought to have done, to the Collector of the Customs, and given up the vessel and cargo to him, and at the same time informed the petitioners of the fact, they would have been enabled to petition the Secretary of the Treasury for the restoration of their property. No doubt is entertained that the Secretary of the Treasury, if he possessed the power, would have restored both to them, as such conduct on the part of the said Newcombe would have prevented any suspicion of fraudulent intentions. If the Secretary could not have relieved the petitioners, Congress would, on application, have authorized the entry of the cargo, and the restoration of the latter, together with the vessel, to the petitioners.

From the document (D,) certified by the Register of the Treasury Department, the said Newcombe is therein named as one of the informers against the brig and cargo. It is also stated in the same that he received, as such, $502 25 out of the portion of the forfeitures which accrued to the officers of the customs for the seizure of the brig and her cargo, and prosecuting both to condemnation in the District Court of the United States for the district of Georgia.

With this last mentioned fact before them, and other circumstances which the statement of the case reveals, and which the documents strengthen, the committee hesitate not to report a bill for the relief of the petitioners.

To the honorable the Senate and House of Representatives of the United States of America in Congress assembled:

The memorial and petition of John Peters and Sabin Pond, citizens of Boston, in the State of Massachusetts, and formerly carrying on business as copartners, under the firm of Peters & Pond, respectfully represent:

That, during the late war between the United States and Great Britain, your petitioners were deeply interested in, and sole agents for, a brig called the Anna, originally a vessel of the United States, but documented and appearing as a Portuguese vessel, to elude the cruisers of the enemy, having previously been documented as Swedish for the same purpose; that said brig, on her voyage from Lisbon for Amelia island, having about forty packages of valuable merchandise on board, was forced, by bad weather, to make a harbor in Savannah, and arrived there in February, 1814; that, on the next day after her arrival, one Reuben Newcomb, who had the charge and command of said vessel, without any authority so to do from your petitioners, and without consulting or advising them of his intentions, and contrary to the instructions they had uniformly given their masters, attempted to unlade said goods without a permit, in a secret and unlawful manner, in consequence of which the said brig and her whole cargo were seized, libelled, and decreed forfeited for a violation of the revenue laws, and the proceeds thereof were distributed according to law, and the amount paid into the Treasury of the United States was seventeen thousand eight hundred and twenty-two dollars and forty-five cents. Since the seizure and condemnation of the brig and cargo, said Newcomb has never communicated with your petitioners, or given them any account of his conduct in any way whatever, and, at this late period, your petitioners have despaired of ever being able to call him to account for his conduct; they believe his feeling conscious of having, by his misconduct and unauthorized act, involved your petitioners in this immense loss, he has avoided them, and does not intend to come within their reach; and from his conduct in receiving a share of the money as complainant, your petitioners have strong reasons to believe that the seizure was caused at his instance.

Nothing could be further from the views of the petitioners than jeopardizing their property by the violation of any of the laws of the United States; for the truth of this assertion, they appeal with confidence to the whole course of their dealings as merchants; and they beg leave to add, as a further reason for a compassionate consideration of their case, that they have sustained, within a few years past, by British, Spanish, and piratical captures, and other commercial misfortunes, losses amounting to not less than seventy-five thousand dollars, exclusive of the forfeiture above stated.

Your petitioners therefore pray that, by authority of your honorable body, the sum paid into the Treasury, arising from said brig and cargo, may be restored and repaid to them, or that such other relief may be extended as the justice and equity of their case may seem to require.

And, as in duty bound, they will ever pray.

JOHN PETERS.
SABIN POND.

BOSTON, *December* 26, 1825.

A.

Petition of Peters & Pond, to William H. Crawford, Secretary of the Treasury.

BOSTON, *August* 26, 1817.

SIR: Your petitioners beg leave most respectfully to represent to you, for your consideration, the following case, the severity of which has nearly ruined your petitioners: In the month of February, 1814, the brig Anna arrived at Savannah, from Lisbon, bound to Amelia, with about forty packages of goods on board. The brig was compelled, by bad weather, to make a harbor at Savannah. The captain or agent went to town; there made an arrangement to smuggle his goods on shore, which he attempted to do; the goods were many of them landed; the officers of the customs seized them, also the brig; all of which were condemned and sold by order of the Government. The brig and goods amounted to about forty-seven thousand dollars, all of which was a total loss to the owners. Had we ever expected the captain would have attempted to smuggle his cargo, or any part of it, we should never have given him employment. The whole transaction was done without the least knowledge of your petitioners. And your petitioners most earnestly pray that they may be so far indemnified as to have restored to them the moiety paid into

the Treasury of the United States, which was not less, in our opinion, than twenty-three thousand dollars. This sum, divided among the citizens of the United States, is a paltry sum; but, sir, when this sum is taken from one which is his all, it makes him ever poor and miserable, and does not benefit the public only in a comparative degree.

We most earnestly request that you would give our case a mature reflection. We submit this case, under a full conviction that we are in the hands of the benevolent, who takes a pride in building up and making happy his citizens, when founded upon the strictest principles of justice.

We have not seen, nor scarcely heard from the captain of the brig since the seizure; and we have been waiting for him for a statement of facts and a self-justification of his conduct for three years, and are now without hope of ever seeing him.

We are strongly inclined to believe that he was the complainant, and received his share of the amount of property seized and condemned.

We remain, dear sir, your most obedient and very humble servants,

PETERS & POND.

Hon. WILLIAM H. CRAWFORD.

B.

TREASURY DEPARTMENT, *October* 4, 1817.

GENTLEMEN: Your communication of the 26th August has been received, and would have been sooner answered but for my absence from Washington.

The restoration to the owners of that part of the brig Anna and cargo which has been paid into the public treasury can be effected only by an act of Congress. To that body the petitioners must apply, if they conceive that, upon principles of justice or equity, restoration ought to be made. I am, &c.,

WM. H. CRAWFORD.

Messrs. PETERS & POND.

C.

TREASURY DEPARTMENT, *December* 31, 1817.

SIR: In obedience to a resolution of the Senate of the 22d instant, referring to this Department the petition of John Peters and Sabin Pond, I have the honor to enclose a statement of the proceeds of the brig Anna and cargo, exhibiting the amount paid into the Treasury, to the custom-house officers, and to the informers.

From this statement it appears that Reuben Newcomb, master of the said brig, received, of the proceeds of the said sale, the sum of $502 25, and that there was paid into the Treasury $17,822 45.

There is no other evidence in this Department which has any relation to the case of the petitioner.

I have the honor to be, with great respect, your obedient servant,

WM. H. CRAWFORD.

The Hon. the PRESIDENT *of the Senate.*

DISTRICT COURT, GEORGIA.

THE UNITED STATES *vs.* THE BRIG ANNA AND CARGO. } Condemned for smuggling.

To amount of sale of the brig Anna, her tackle, apparel, and furniture		$7,000 00
To amount of sales of the cargo of the brig Anna	$28,758 54	
To amount of sales of 29 barrels coffee	746 27	
To amount of sales of 40 pieces Irish linen	907 24	
To amount of sales of thread	273 75	
		30,685 80
		37,685 80
To J. S. Bulloch, clerk, his fees		$59 01
To C. Harris, attorney		59 00
To J. Eppinger, marshal, his fees	1,344 34	
To J. Eppinger, compensation allowed as custodee	70 00	
To J. Eppinger, commission allowed on sales, &c	508 57	
		1,922 91
Balance, being net proceeds		35,644 88
		37,685 80
To A. S. Bulloch, Collector, his proportion of net proceeds		$2,970 41
To H. McIntosh, naval officer, his proportion of net proceeds		2,970 40
To Thomas Bourk, surveyor, his proportion of net proceeds		2,970 40
To H. B. Jones and H. Slaughter, informers	7,457 19	
To Reuben Newcomb, informer	502 25	
Carried forward	7,959 44	8,911 21

Brought forward	$7,959 44	$8,911 21
To J. C. C. Gunn, informer	248 17	
To James Clarke, informer	133 07	
To C. D. Lebbey, informer	117 81	
To A. Robb, (linen and thread,) informer	432 73	
		8,911 22
The United States, their moiety of net proceeds		17,822 45
		35,644 88

TREASURY DEPARTMENT, *Register's Office, February* 15, 1825.

I certify that the within is a true copy from the original on file in this office.

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *January* 14, 1818.

SIR: I have the honor to return the petition of John Peters and Sabin Pond.

In corroboration of the facts stated by the petitioners, I beg leave to refer you to the report which I had the honor to make on this subject to the Senate on the 31st ultimo.

The act giving authority to the Secretary of the Treasury to mitigate or remit the forfeitures, penalties, and disabilities accruing in several cases therein mentioned requires that it should be proven to the satisfaction of that officer that the forfeiture, penalty, or disability "shall have been incurred without wilful negligence or any intention of fraud in the person or persons incurring the same." The laws in many cases direct the forfeiture of the vessel and cargo for acts done by the master of the vessel, who frequently has no interest in either. In most cases of this kind the owner can safely allege that the penalties incurred by him "have been incurred without wilful negligence or any intention of fraud."

If the employment of agents who prove to be unfaithful, not only to the laws but to their employer, does not amount to a presumption of fraud or of wilful negligence, from everything that appears in this case, the petitioners have been innocent sufferers, unless the changing of their flag in time of war should strip them of that character.

The distinction taken between the acts of the owner and of the agent, by which forfeitures and penalties have been incurred, it is believed was first introduced during the embargo and restrictive systems. In many of those cases it was satisfactorily proven that the violation of the laws was committed in direct violation of the instructions of the owners. Relief, in several cases, was granted by this department, and the principle has since that period been applied to other cases under the revenue laws.

I have the honor to be, with great respect, your obedient servant,

WILLIAM H. CRAWFORD

Hon. JONATHAN ROBERTS,
Chairman of the Committee of Claims, Senate.

TREASURY DEPARTMENT, *February* 15, 1826.

SIR: In compliance with the request contained in your letter of the 6th instant, referring to this Department the petition of Messrs. John Peters and Sabin Pond, I have the honor to transmit the enclosed papers, marked A, B, C, D, and E, which contain all the information in this Department relating to the case of the petitioners.

It may be necessary to state that the original letter of Messrs. Peters & Pond to the Secretary of the Treasury is not on file in this office. It is presumed that it accompanied the Secretary's report to the Senate. The copy, however, is believed to be correct, having been taken from the printed documents.

I have the honor to be, with great respect, your obedient servant,

RICHARD RUSH.

Hon. THOS. NEWTON,
Of the Committee of Claims, House of Representatives.

BOSTON, *December* 19, 1825.

We, the subscribers, citizens of Boston, were acquainted with Captain Reuben Newcomb in the year 1813, and were knowing to his leaving Boston in that year in charge of a Swedish brig, which Peters & Pond appeared to exercise all the right of ownership over; she was under their direction above a year after his leaving Boston. We understood from Peters & Pond that, by the conduct of said Newcomb in violating the revenue laws of the United States, the brig and cargo were forfeited to the United States. We never have seen said Newcomb since he sailed in the brig; and we are confident that he never has been at Boston since he left the brig. His family were withdrawn from Boston in the year 1814, and we presume by the order of said Newcomb. We are confident that Peters & Pond have not seen said Newcomb since his sailing in the said brig.

Whatever might have been the conduct of said Newcomb at Savannah we are confident was done without the order or knowledge of Peters & Pond.

ROBERT WILLIAMS,
SAMUEL DORR.

CUSTOM-HOUSE, *Surveyor's Office, Boston, December* 24, 1825.

SIR: In compliance with your request, it gives me pleasure to state that as far as I have any knowledge of your transactions with the custom-house in this district they have always been those of an honorable man who was desirous of complying with the revenue laws in every particular.

Respectfully, your most obedient servant,

E. GERRY, *Surveyor.*

Mr. JOHN PETERS.

CUSTOM-HOUSE, *Boston, December* 19, 1825.

SIR: In conformity to your request, I can say with propriety that, so far as my knowledge extends, you have not violated any of the revenue laws, and that your transactions with the custom-house, as a merchant of long standing in this city, have been correct.

Respectfully, your obedient servant,

H. S. DEARBORN, *Collector.*

JOHN PETERS, Esq.

I have been acquainted with Mr. Peters for many years, and I concur entirely in the opinion expressed by General Dearborn, the Collector of Boston, respecting his standing and character.

GEORGE BLAKE.

JANUARY 8, 1826.

Amount paid into the Treasury, say 30th June, 1814	$17,822 45
Deduct duty	3,244 90
	14,577 55
Interest for eight years, annually	8,656 78
	23,234 33
Amount	14,577 55
Interest for 11 years and 9 months, annually	14,269 72
	28,847 27
Amount	14,577 55
Interest 11 years and 9 months, annually	10,277 13
	24,854 68
Amount paid into the Treasury	17,822 45
Half duty	1,622 45
	16,200 00
Eight years' interest, annually	9,620 32
	25,820 32
Amount	16,200 00
Interest for eight years	7,776 00
	23,976 00
Amount	14,577 55
Interest for eight years	6,997 22
	21,574 77

The undersigned, his Swedish and Norwegian Majesty's vice-consul for the States of Massachusetts and New Hampshire, certifies, that John Peters and Sabin Pond, copartners under the firm of Peters & Pond, dwelling and transacting business in Boston, are well known to me to have the entire, sole, and exclusive management and control of a certain brig called the Anna, and her cargo, formerly documented as a Swedish vessel, but subsequently, as I have understood, as a Portuguese vessel; and that I have ever understood the said Peters & Pond to possess full power and authority to direct and dispose of the said brig and cargo, and the proceeds thereof, as they should think proper.

In testimony whereof I have hereunto set my hand and affixed my seal of office, at Boston, this eighth day of December, 1817.

SAMUEL BLAGGE, *Swedish and Norwegian Consul.*

19TH CONGRESS.] No. 757. [1ST SESSION.

DRAWBACK ALLOWED AFTER EXPIRATION OF LIMITED TIME.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES MAY 2, 1826.

Mr. McLANE, from the Committee of Ways and Means, to which was referred the petition of John Abraham Willink, made the following report:

That the petitioner, in the month of June, 1823, exported from the city of New York, in the brig Pilgrim, to Antwerp, one hundred and eighty-two boxes of brown Havana sugar, for the benefit of drawback, for which he made the usual export entry, and that the said sugar has been regularly imported and the duties paid according to law.

The petitioner also states that he attended at the custom-house at least six times within the period of twenty days, as prescribed by law, for the purpose of executing the export bond, but that on no occasion did he find Mr. Platt, the clerk, ready or at leisure to attend to that duty, and afford him an opportunity of signing the bond; that, after these repeated calls, and before the expiration of the twenty days, the petitioner was called to Philadelphia, where he was detained by pressing business and the sickness of the person with whom his business lay, until after the twenty days had expired. In consequence of this delay the export bond was not executed within the time allowed by law, and the petitioner was, consequently, denied the benefit of drawback upon his exportation.

It does not appear that the petitioner ever made any application to the Collector, or any complaint of the neglect of the clerk.

Though his case was deemed entitled to relief by the Treasury Department, to which he made application, it was not considered as embraced by the provisions of the act of the last session of Congress.

The committee think it would have been the duty of the petitioner in this case, when the clerk disregarded his repeated applications to complete his entry, to have complained to the Collector and demanded his interference, and have thus avoided an expensive application to Congress. His failure to do so is attributable to his own fault. But as the committee suppose that Congress, in passing the act of the last session, declared the expediency of granting relief, in all cases of recent occurrence, in which there appeared no intention to commit a fraud upon the revenue, and the failure to complete the entry was not owing to the neglect of the party, are of opinion that the present petitioner is entitled to relief, and for that purpose report a bill.

But the committee deem this a fit occasion to bring the attention of the House, and of the Department of the Treasury, to the serious inconveniences arising from the negligence of the officers of the customs in the discharge of their ordinary duties. In the present instance, as in a majority of the cases presented to Congress for relief, the failure to comply with the usual forms of the export entry is ascribed to the neglect of the clerks to attend to the reasonable application of the merchant to complete his entry. The twenty days prescribed by law is for the convenience of the merchant, and it is the duty of the officers to afford him the facilities of completing his entry when his business enables him to do so. It is too evident that these frequent omissions on the part of the officers lead to very serious expense in calling for the legislation of Congress, and ought, in future, to be prevented.

19TH CONGRESS.] No. 758. [1ST SESSION.

REVENUE AT KEY WEST IN 1822-'3-'4.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES MAY 6, 1826.

TREASURY DEPARTMENT, *May* 5, 1826.

SIR: In obedience to a resolution of the House of Representatives of the 28th ultimo, directing the Secretary of the Treasury to furnish the House with a statement of the revenue which has accrued and the amount of revenue collected at Key West, since it was made a port of entry, and to inform the House whether regular returns and remittances of the revenue have been made by the Collector of that district, I have the honor to transmit, herewith, a report from the Comptroller of the Treasury, embracing documents numbered from one to fourteen, inclusive; a statement, prepared by the Register of the Treasury, of the gross and net revenue which accrued at Key West, from the year 1822 to 1824; and copies of the correspondence of this office, numbered from 15 to 32, which contain all the information in possession of the Department on the subject of the resolution.

I have the honor to remain, with the highest respect, your most obedient servant,

RICHARD RUSH.

The Honorable the SPEAKER *of the House of Representatives.*

TREASURY DEPARTMENT, *Comptroller's Office.*

SIR: On the subject of the resolution of the House of Representatives of the United States of the 28th ultimo, which you have referred to me, and which is in these words:

"*Resolved*, That the Secretary of the Treasury be directed to furnish this House with a statement of

the revenue which has accrued, and of the amount of revenue collected, at Key West, since it was made a port of entry, and to inform the House whether regular returns and remittances of the revenue have been made by the Collector of that district," I have the honor to communicate the following documents as containing all the information in possession of this Department on the several points of inquiry in the resolution, viz:

1. Copy of letter to the Collector, under date of the 10th July, 1824, enclosing his commission, blank official bond, oaths of office, forms, &c.

2. Copy of my letter to him under date of the 2d of August, 1824, acknowledging the receipt of his official bond and oaths, the same having been approved.

3. Copy of his answer, dated 28th of October, 1824, enclosing lists of bonds transferred to him, and stating that the office was unprovided with the Laws of the United States, as well as with the forms and instructions for rendering his accounts.

4. Copy of my letter to him, under date of the 17th of January, 1825, enclosing a new commission, on his appointment having been confirmed by the Senate, and blank bond and oaths of office, to be taken and executed.

5. Copy of my letter to him, under date of the 11th of February, 1825, enclosing another set of forms and instructions.

6. Copy of his letter, dated April 1, 1825, enclosing certain returns for the quarter ending the 31st of March, 1825.

7. Copy of my letter to him, under date of the 2d of April, 1825, stating that his official bond being defective another one was enclosed to him.

8. Copy of my letter to him, under date of the 5th of April, 1825, containing instructions as to the manner of stating his accounts; returning some imperfect ones, in order that others might be rendered in their stead; and enclosing another set of forms and instructions.

9. Copy of his letter, dated April 6, 1825, acknowledging the receipt of forms and instructions, and promising that his accounts should, thereafter, be rendered in the manner prescribed by this Department.

10. Copy of my letter to him, under date of the 9th of May, 1825, returning certain imperfect accounts, and requesting others to be rendered in their stead.

11. Copy of his letter, dated 15th of December, 1825, enclosing a bill of exchange for $3,500, (which has been paid,) stating the circumstances which prevented him from rendering his accounts conformably to the instructions of this Department, and promising to make out complete returns from the time he entered upon the duties of his office.

12. Copy of my letter to him, dated the 20th of December, 1825, from which it will be seen that a letter from this Department, returning some accounts to him, came back to the Department as a dead letter.

13. Copy of my letter to him, dated April 11, 1826, stating that if he did not forward his accounts, without further delay, his delinquency would be reported to the President of the United States.

14. Copy of my letter to him, dated the 15th of April, 1826, stating that if his official bond and oaths, required under his new commission, were not forwarded without further delay, the delinquency would be reported to the President of the United States.

I deem it proper to add, that the accounts promised to be rendered by him, in his letter of the 15th of December, 1825, in the form prescribed by this Department, not having yet come to hand, a settlement with him has necessarily been deferred.

I take leave further to remark, that having, by my correspondence with the Collector at Key West, discovered that the conveyance to that place by mail was quite uncertain, and having recently been informed by Mr. Simmington, a resident of Key West, that my communications would go safe if sent to the care of Mr J. G. Hoggewerff, merchant, of Baltimore, he having frequent opportunities of sending letters to Key West, the latter course has been adopted, but sufficient time has not yet elapsed to judge of the result of this means of communication.

With great respect, I have the honor to be your obedient servant, JOS. ANDERSON.

Hon. RICHARD RUSH, *Secretary of the Treasury.*

No. 1.

TREASURY DEPARTMENT, *Comptroller's Office, July* 10, 1824.

SIR: The President of the United States having been pleased to appoint you to the office of Collector of the Customs for the district, and inspector of the revenue for the port of Key West, your commission is enclosed. On the receipt of it you will take the oath prescribed by law, and enter into bond, with two or more sureties, in the sum $2,000, for the faithful discharge of the trust. Forms of the oath and bond are also enclosed. When taken and executed you will transmit them to this office for approbation, together with the certificate of the Collector at Baltimore, touching the sufficiency of the sureties.

Joel Yancey, esq., your predecessor in office, will deliver to you on application all the public property, books, and papers in his possession, together with the instructions relating to the duties of the office, with which he has been furnished by this Department, for all which you will give him duplicate receipts, specifying every article.

In relation to the tranfer of bonds outstanding it is deemed necessary to give you some special instructions in order to obviate any difficulty that may arise in the settlement of your own or your predecessor's accounts. With that view I have to request that the following lists of the bonds outstanding may be made out by you, to be forwarded by your predecessor:

1. A list of the bonds put in suit on which judgments have been obtained.

2. A list of the bonds put in suit on which judgments have not been obtained.

3. A list of the bonds not yet due and placed in your hands.

Forms of those lists are enclosed, from which you will perceive that, with respect to the bonds in suit, it is particularly necessary that the partial payments made on them, and to whom made, should be ascertained with the greatest precision, because, for the balance of these bonds, after deducting the partial payments, added to the amount of bonds not yet due and placed in your hands, you will be debited and your predecessor credited.

Respectfully, JOS. ANDERSON, *Comptroller.*

WM. PINKNEY, Esq., *Collector, Key West, Florida.*

No. 2.

TREASURY DEPARTMENT, *Comptroller's Office, August* 2, 1824.

SIR: Your official bond and oaths have been received and approved. The Secretary of the Treasury authorizes you to procure a suitable boat and to employ hands as boatmen, but declines authorizing you to charge the United States with the rent of an office, there being no law justifying it.

Respectfully,

JOS. ANDERSON, *Comptroller.*

WM. PINKNEY, Esq., *Collector, Key West, East Florida, now at Baltimore.*

No. 3.

KEY WEST, *October* 28, 1824.

SIR: In obedience to your instructions I now enclose two abstracts, showing the amount of bonds received by me from the late acting Collector, Mr. Mc McIntosh; also, the bonds left by Mr. Ayres in Mr. Mc McIntosh's possession, and the amount received by Mr. Ayres on those bonds. I have also given receipts to Mr. Mc McIntosh for the amount of cash received by him and which will appear in my quarterly accounts.

I have passed receipts for the other property belonging to this Department.

I beg leave to observe that there are no bonds in this district unpaid, none as yet having become due.

Among the list of bonds returned there are several upon which two and a half per cent. only will be receivable, as they are for goods shipped with benefit of drawback. This office is entirely unprovided with the laws of the United States, as well as instructions and forms of keeping and transacting accounts. I trust I may be furnished ere long.

Respectfully,

WM. PINKNEY, *Collector.*

Hon. JOSEPH ANDERSON, *Comptroller.*

No. 4.

TREASURY DEPARTMENT, *Comptroller's Office, January* 17, 1825.

SIR: The Senate having confirmed your appointment to the office of Collector of the Customs for the district and inspector of the revenue for the port of Key West, a new commission is enclosed. On receipt of it you will take the oaths prescribed by law and enter into bond, with two or more sufficient sureties, in the sum of two thousand dollars, for the faithful discharge of the trust. Forms of the oaths and bond are also enclosed. When taken and executed you will return them to this office for approbation, together with the certificate of a judge or clerk of a court, or of some other prominent and respectable character, touching the sufficiency of the sureties.

Respectfully,

JOS. ANDERSON, *Comptroller.*

WM. PINKNEY, Esq., *Collector, Key West, East Florida.*

No. 5.

TREASURY DEPARTMENT, *Comptroller's Office, February* 11, 1825.

SIR: I duly received your letter of the 28th ultimo, with the abstracts which accompanied it.

Having furnished your predecessors with the laws of the United States and the instructions and forms for keeping and rendering the accounts of the office, who ought to have delivered them over to you, I regret to learn that you are unprovided in those respects.

Another set of forms and instructions are, therefore, transmitted herewith.

If it be practicable to procure another set of laws of the United States, they shall be forwarded with the least possible delay.

Respectfully,

JOS. ANDERSON, *Comptroller.*

W. PINKNEY, Esq., *Collector, Key West.*

No. 6.

KEY WEST, *April* 1, 1825.

Enclosed I have the honor to transmit a cash account current, also a bond account, for the quarter ending 31st ultimo.

Also, the vouchers for disbursements made during the same period.

Respectfully,

W. PINKNEY, *Collector.*

Hon. JOSEPH ANDERSON, *Comptroller.*

No. 7.

TREASURY DEPARTMENT, *Comptroller's Office, April* 2, 1825.

SIR: Your official bond being defective, for want of seals to the names of the obligors, a new one is enclosed.

Respectfully,

JOSEPH ANDERSON, *Comptroller.*

WM. PINKNEY, Esq., *Collector, Key West, East Florida.*

No. 8.

TREASURY DEPARTMENT, *Comptroller's Office, April* 5, 1825.

SIR: It is to be regretted that the forms and instructions furnished to both of your predecessors had not been delivered over to you, as your accounts from the time of your appointment up to the 31st December last might then have been stated in the manner required by this Department, instead of which, they are found, upon examination, to be rendered in a form altogether different from that prescribed.

Having recently furnished you with a complete set of the forms and instructions, you will, on referring to them, readily perceive where the difference exists.

It may be well, however, to observe, that on the importation of goods into your district you are to render quarter yearly an abstract of the duties arising on such goods, and credit the United States in your account current of the customs with the amount of such duties.

A part of these duties may be paid in cash, and for the other part bonds will be taken, of which a particular account should be rendered, agreeably to the form prescribed. With the cash received and the bonds taken you account for the amount of duties credited by you.

When goods are exported for benefit of drawback you ought to issue debentures according to the directions contained in the 8th section of the collection law of the 2d March, 1799, making them payable at the times, respectively, at which the duty bonds on which they are predicated become payable.

When the duty bonds shall be paid you are to surrender them to the party, crediting the bond account with the amount, and thereupon you are to pay the debentures predicated on them, taking a receipt on the back, cancelling them by punching a hole through your signature, and rendering an abstract of them, the amount of which you are to charge in your account current of the customs.

Where the importer is also the exporter of the goods for the benefit of drawback, and he continues to hold the debentures until the duty bonds become due, the former will, of course, be an offset *pro tanto* to the latter, and by giving a receipt to you on the back of the debentures and paying the difference between the duty bond and the debentures, (which will be the amount required by law to be retained,) you will surrender the duty bond, as you will receive credit at the Treasury for the amount of the debentures, and he will have paid you the usual retention.

The bond account is, of course, to be credited with the duty bonds thus discharged.

In order to a settlement of your accounts at the Treasury to the 31st December, 1824, it will be necessary that all the proceedings mentioned should be observed in relation to the transactions which have taken place at your office up to that time, and to be continued thereafter.

For instance, you are to render an abstract of the duties on the goods imported and an account of the bonds given for such duties.

You are then to issue debentures for the duties (deducting the usual retention) on the goods exported for benefit of drawback, taking a receipt on the back of the debentures, cancelling them in the manner stated, rendering an abstract of them, and charging the amount in your account of the customs.

You are also to render abstracts of the tonnage duties and light money, and of the marine hospital money collected by you, agreeably to forms prescribed.

The accounts of the inspector and weigher paid by you, not having been verified as required by the act of the 7th May, 1822, are returned herewith, in order that the deficiency may be supplied.

Your early compliance with the present instructions is desirable; and lest the forms and instructions recently transmitted to you may not have got to hand, another set is enclosed herewith.

Respectfully,

J. ANDERSON, *Comptroller.*

W. PINKNEY, *Collector, Key West.*

No. 9.

KEY WEST, *April* 6, 1825.

I had the honor to receive your letter of the 11th February, transmitting the forms and instructions for keeping and transacting the accounts of this office.

The accounts for the last quarter have [not] been made up, because it would be impossible to render them in the precise manner required by those forms, they not having been received until this day. Although the accounts hitherto rendered are not in the precise form required, they are perfectly accurate and supported by duplicate vouchers in every instance. Hereafter they will be rendered in the manner required.

Respectfully,

WM. PINKNEY, *Collector.*

Hon. JOSEPH ANDERSON, *Comptroller.*

No. 10.

TREASURY DEPARTMENT, *Comptroller's Office, May* 9, 1825.

SIR: For similar reasons with those stated in my letter to you of the 5th ultimo your cash and bond account for the quarter ending on the 31st March last, together with the accounts of the inspectors and weighers, are returned herewith.

In lieu of them you are requested to furnish, as early as possible, other accounts agreeably to the forms prescribed.

Respectfully,

JOS. ANDERSON, *Comptroller.*

W. PINKNEY, Esq., *Collector, Key West.*

No. 11.

KEY WEST, *December* 15, 1825.

SIR: I have the honor to transmit to you a bill of exchange for $3,500, (first,) drawn by Lieutenant Commandant Paine, upon the Navy Department, and for which bill I have furnished the money by order of Commodore Warrington, and under instructions from the late acting Secretary of the Treasury, (the Hon. Mr. Southard, Secretary of the Navy.) The second bill (of same tenor and date) I shall transmit by another conveyance, as well as a copy of the letter of Commodore Warrington, making requisition for the above sum. The third I shall transmit to the Treasury as a voucher with my quarterly accounts.

These bills will be endorsed by me, payable to the honorable the Secretary of the Treasury.

Circumstances beyond my control, owing to my ill health upon this Key, and consequent absence to the north, together with the want of forms and instructions relative to keeping the accounts to be rendered to the Treasury, together with the decease of the late Isaac Merrick, inspector of the revenue, have prevented me returning these abstracts.

The forms and instructions above alluded to have only reached here in May last, at which time I was in the United States, (New York,) and the inspector, Mr. Merrick, wife, and family, were at the point of death. Under these circumstances he was compelled to leave this Key, and Mr. T. A. Brown was left in charge of this office. He is since deceased, and I have only been able to reach here on the 5th November last. I have therefore been the whole time engaged in making up the returns and accounts, which will be forwarded as soon as possible, to embrace the *whole period*, from the time I arrived on this Key to the quarter ending December 31, 1825.

It is a subject of much regret to me that I should have found, in entering upon the duties of this office, not a single instruction, form, or paper from the Treasury, Mr. Ayres (as I am informed) having removed them to Norfolk; of course, when I arrived here, compelled as I was to enter upon the duties of this office, I was totally ignorant of the different abstracts required by the Treasury, as well as the form of accounts current.

I furnished accounts current to the Department for two quarters ending 30th April last, but not being in *form* they are returned. May I beg the favor of you to lay this letter before the honorable the Secretary of the Treasury, which will explain why the returns have not been made hitherto according to law.

The inspector being deceased, I am now obliged to perform his duty as well as my own.

Respectfully,

W. PINKNEY, *Collector.*

Hon. JOSEPH ANDERSON, *Comptroller, Washington.*

No. 12.

TREASURY DEPARTMENT, *Comptroller's Office, December* 20, 1825.

SIR: The enclosed documents are returned to you, the letter from this office which contained them having been returned to the post office as a dead letter.

Respectfully,

JOS. ANDERSON, *Comptroller.*

WM. PINKNEY, Esq., *Collector, Key West, East Florida.*

No. 13.

TREASURY DEPARTMENT, *Comptroller's Office, April* 11, 1826.

SIR: You have rendered no accounts for any quarter of the year 1825. For this omission you are subjected to a fine of $1,000, agreeably to the 21st section of the collection law of 1799. If you have any sufficient excuse for your neglect, it will be necessary for you to address it to the President of the United States, with whom only the power of remitting the fine is placed. Unless your accounts be rendered without further delay it will become my painful duty, enjoined by the act of January 31, 1823, to report your delinquency to the President.

Respectfully,

JOS. ANDERSON, *Comptroller.*

WM. PINKNEY, Esq., *Collector, Key West, East Florida.*

No. 14.

TREASURY DEPARTMENT, *Comptroller's Office, April* 15, 1826.

SIR: On the 17th of January, 1825, a letter was addressed to you from this office apprising you that the Senate had confirmed your appointment to the office of Collector, and enclosing a new commission. That letter required you to execute the bond, and take the oaths required by law. Forms of the bond and oaths were also enclosed. The compensation act of March 2, 1799, requires every Collector to give bond within three months after the date of his official oath. After the lapse of so many months beyond the time allowed you by law it becomes my duty to inform you that unless your bond and oaths be transmitted without further delay I shall be constrained, however reluctantly, to report your delinquency to the President of the United States.

Respectfully,

JOS. ANDERSON, *Comptroller.*

WM. PINKNEY, Esq., *Collector, Key West, East Florida.*

A statement exhibiting the amount of gross and net revenue which accrued in the district of Key West from the 19th of December, 1822, *to the* 31*st day of December,* 1824.

	1823.	1824.
Gross amount of duties on merchandise	$389 11	$14,108 79
Gross amount of duties on tonnage and light money	29 47	1,509 02
Net amount of hospital fund	50 43	85 88
Gross revenue	469 01	15,703 69
Payments for debentures issued		12,805 42
Payments for expenses of collection	764 83	2,012 20
Net revenue		886 07

[No account for 1825 received.]

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, May* 4, 1826.

No. 15.

TREASURY DEPARTMENT, *January* 1, 1823.

SIR: Your letter of the 27th ultimo was received by due course of mail and referred on the same day to the Navy Department. Enclosed is the reply of the Secretary.

I cannot, consistently with the law or the practice of the Treasury, authorize an inspector to receive at the rate of three dollars a day whether he is employed or not. It has been the practice of the Department to authorize the Collectors, under particular circumstances, to agree to a monthly compensation, always, however, much below the sum the inspector would receive at three dollars a day if constantly employed through the year. The practice has been particularly applied to cases where the inspector is stationed at places different from the port of entry, so that it was impossible for the Collector to know how many days he was employed. The compensation in such cases has been regulated by the degree of vigilance required of the inspector to prevent smuggling.

As it is presumed that the inspector you may employ will remain under your inspection at the port of entry, it is not deemed expedient to act upon the case at this time as one of a peculiar nature.

There is no objection to your appointing the measurer, gauger, &c., your deputy.

I am, &c.,

WM. H. CRAWFORD.

JOEL YANCEY, Esq., *Collector of Key West, Norfolk.*

No. 16.

RICHMOND, *January* 5, 1823.

SIR: Your favor of the 1st instant has been received. I thank you for your prompt attention to my request to obtain permission from the Secretary of the Navy for me to go with Commodore Porter to Key West. I have since addressed a letter to him soliciting his assent. When I get there I will write to you again and give a minute account of the place.

I remain, sir, your friend and humble servant,

JOEL YANCEY.

No. 17.

NORFOLK, *January* 28, 1823.

SIR: If the law tolerated an allowance for office rent, building warehouses, &c., as Key West is a new establishment, and consequently destitute of such accommodations, it would suit me very well; and my object in this address is to know if you consider it within your power, without an appropriation for the specific purposes alluded to, to authorize in such cases the building or renting an office and warehouse at the public expense. Will you be so obliging, on the reception of this, as to write me an answer?

I am, sir, your friend and most obedient servant,

JOEL YANCEY.

No. 18.

TREASURY DEPARTMENT, *February* 4, 1823.

SIR: Your letter of the 30th ultimo has been duly received, and I approve of the appointment of Samuel Ayres as an inspector of the customs at Key West, it being understood, however, that he cannot be entitled to receive any compensation until he has taken the oaths of office, and entered on the duties at Key West.

I am, &c.,

WM. H. CRAWFORD.

JOEL YANCEY, Esq., *Collector of Key West, Norfolk, Va.*

No. 19.

TREASURY DEPARTMENT, *July* 9, 1823.

SIR: The gentleman whom you left at Key West as Deputy Collector has died since your departure from it. I understand that he caught the yellow fever at Havana, and died shortly after his return. Your presence is therefore indispensable; the more so, as the revenue cutter is now ready for service.

Until you arrive, or until another deputy can be appointed, all business at the custom-house must be suspended. I have had several intimations that a plan was in contemplation to enter coffee and other West India articles there for reshipment to other ports of the Union. As it is difficult to conceive any fair or honest motive for such a course, the suspicion naturally arises that illicit practices will be resorted to by those who engage in it. It will therefore be an imperious duty to exercise the strictest inspection, and the utmost vigilance as to the solvency of those who offer themselves to bond duties at the custom-house. The best security among persons of doubtful credit will be a deposit of a sufficient portion of merchandise to secure the payment of the duties.

I am, &c.,

WM. H. CRAWFORD.

JOEL YANCY, Esq., *Collector, Key West, Glasgow, Key.*

No. 20.

NORFOLK, *February* 11, 1823.

SIR: Your favor of the 4th instant has been received, in which you were pleased to approve Samuel Ayres as inspector of the revenue for Key West. I have now to inform you that I have appointed Mr. Joseph Dawley, of the State of Virginia and county of Norfolk, Deputy Collector for the district of Key West. Mr. Dawley sustains an unsullied character, and has given very satisfactory security.

I am, sir, your friend, and most obedient servant,

JOEL YANCY, *Collector, Key West.*

No. 21.

THOMPSON'S ISLAND, *June* 15, 1823.

SIR: As merchants, residing at this place, we beg leave to represent that we are obliged to suspend our commercial operations, (owing to the death of the Deputy Collector of this port, and the resignation of Mr. Ayres, who was the inspector,) which cannot be revived until the Collector, Joel Yancey, esq., returns to the duties of his office, or appoints a deputy. As we shall be subjected to much inconvenience and a great loss if we are obliged to wait until arrangements are made by Mr. Yancey, who resides in Kentucky, we respectfully apply to your honor to prescribe some immediate remedy.

A vessel is now in port, on whose cargo duties would be payable to the amount of $2,500, the object of whose voyage is destroyed by not being able to secure them here. A large business has commenced with the port of Havana, which must be discontinued until the custom-house is re-established.

We pray your honor to take our situation into consideration, and to afford us the necessary relief immediately.

Your obedient servants,

JNO. R. MIFFLIN,
P. C. GREENE,
J. WHITEHEAD,
R. FITZPATRICK,
J. W. MONTON.

Hon. W. H. CRAWFORD, *Secretary of the Treasury, Washington city.*

No. 22.

U. S. GALLIOT SEA GULL, *Allenton, Thompson's Island, June* 24, 1823.

SIR: Apprehending that the Secretary of the Navy may be absent from Washington, I have taken the liberty of sending you a copy of my communication to him on a subject which claims an early attention.

The absence of the Collector and inspector, and the death of the Deputy Collector, has left no protection here to the revenue but myself. I have not allowed vessels coming from foreign ports to land their cargoes, but have sent them elsewhere, persuaded, as I am, that there can be no motive in their doing so but the interest which they hope to derive from illicit practices.

To vessels going coastwise I give a certificate, stating the cargo, if any, and the fact that there are no revenue officers here.

There are no custom-house fees collected, however, and this is the only inconvenience felt from the want of a Collector; a consideration not worth taking into account, as the number of vessels which arrive and depart is so limited.

I have the honor to be, with great respect, your obedient servant,

D. PORTER.

Hon. WILLIAM H. CRAWFORD.

SEA GULL, *Allenton, June* 24, 1823.

SIR: I have the honor to send, for your information, copy of a letter to the Captain General of Cuba, which so fully explains the object of writing it, that it leaves little more for me to say than that I hope the course pursued by me will meet your approbation.

I am under the impression that the practice of wrecking Spanish vessels on our coast by Colombian cruisers, in order to secure their cargoes, has, for a long time past, been pursued to a considerable extent, and that the establishment at Key Vacas was made with this object chiefly in view.

I feel myself somewhat at a loss how to act in this business, which appears to be one of peculiar delicacy. I thought that the first proper step was to remove all cause of suspicion and complaint from the authorities of Cuba, reserving to myself the right of acting as circumstances might hereafter make necessary.

I beg your early instructions on this subject, both as regards the disposal of the property and the course I ought to pursue toward the cruiser, (which claims the character of a Government vessel,) if she should be detected, and the individuals (aiders and abettors) residents at Key Vacas.

The goods from that place are invariably, I am informed, sent to Norfolk, where it is likely a strict scrutiny might detect a more extensive concern.

As wrecking on this coast is a business of great importance and extensively carried on, I should be glad to be informed whether there are any laws to regulate it. Previous to my coming here the neighboring keys were much frequented by English wreckers, who took the property to New Providence; but the detention of two of them, by Lieutenant Commanding Watson, occasioned an alarm which has since kept them from the coast. A correspondence took place between the Governor of Bahama and myself on the subject, which I have the honor to enclose you.

It is my opinion that much smuggling, if not already practiced, will be attempted. It is out of the power of any custom-house officer here to prevent it; and, having had some experience in these matters while at New Orleans, I know that, without being clothed with some authority from the Treasury Department, I cannot lawfully make a seizure. Whatever powers are given to me I will exercise whenever the public interest may require it; and I solicit from you early instructions how I am to proceed.

I have the honor to be, with great respect, your obedient servant,

DAVID PORTER.

Hon. SECRETARY OF THE NAVY.

True copy: P. WILSON.

No. 23.

GLASGOW, *July* 24, 1823.

SIR: On the 9th instant I wrote you a letter relative to one I wrote you 17th April last from Mobile; since which, on the 21st instant, I received from Mr. Fras. A. Thornton, Mr. Samuel Ayres, and my brother Charles, letters informing me of the death of Mr. Joseph Dawley, my late deputy at Key West; and Mr. Thornton informed me, as well as Mr. Ayres, that the laws, papers, blanks, &c., were sent on to Mr. Dawley's brother, at Norfolk; and Mr. Ayres observed that it was your advice, as well as the Comptroller's, that I should appoint a deputy to report from the papers. I have done so, and appointed my brother, Charles Yancey, of Richmond, Virginia, and have directed Mr. Dennis Dawley to bring all the business there to my brother, who will, no doubt, report as quick as possible. I am a good deal shocked at the account of the yellow fever appearing at Key West so soon, and have concluded not to return till fall, nor to order Mr. Ayres to return before, although I am very uneasy about the stagnation of business for want of officers, but before I would return there now I really would resign, even if I was not detained here, as I am, by indispensable business. What would you advise me to do? Had I better appoint a deputy, if I can get one, and send him on, and let him procure a temporary inspector if any business should occur? And although I dislike very much to be troublesome to you, should be extremely obliged to you for your advice, as I am very uneasy lest I should be the means of injuring the public service.

I am, sir, with great respect, your friend,

JOEL YANCEY.

No. 24.

TREASURY DEPARTMENT, *August* 9, 1823.

SIR: Yours of the 24th ultimo has been received by this day's mail. It is important that an officer should be at Key West as soon as practicable. The cutter has sailed for that station and will have frequent occasions for instructions and advice.

Key West is considered healthy. Your deputy caught the yellow fever at Havana, as have all those who have been afflicted with that disease. If he had remained at his post it is highly probable that he would have escaped and continued in health.

I am, &c.,

WM. H. CRAWFORD.

JOEL YANCEY, Esq., *Collector, Key West, Glasgow, Kentucky.*

No. 25.

GLASGOW, *Kentucky, August* 29, 1823.

SIR: On the 26th instant I had the honor of receiving yours of the 9th instant, and have, some time since, on the 6th instant, received yours of the 9th ultimo; but a most severe and distressing affliction among some of my very near relations prevented my going on to Key West or sending a deputy, even if I had not have been a good deal panic struck about sickness at the island. I have now appointed Mr. Braxton B. Winn, of this county, my deputy, who will go on immediately, and I shall soon follow him; he is a man of business and integrity. I have given him the most particular and pointed instructions to have a very vigilant inspection observed, and to be very cautious as to taking securities for duties, and, in fact, that he had better, in all cases, keep, according to your advice, a sufficiency of merchandise to pay the duties when there is the least doubt of solvency, and, as the Collector will be very much unacquainted, he had better, perhaps, resort to the method advised in all cases. I am very much gratified at the account of the health of Key West given by you in your favor of the 9th instant; also, at the liberal and friendly manner you have acted towards me, as to the suspension of business, on account of Mr. Dawley's unfortunate death. I have been detained here by imperious causes, and I am happy that there has been no expression of blame, as it would have been extremely mortifying to me, as I know that I had made great exertions to have the office properly carried on, and I am happy to find that, if there is a proper disposition manifested by public officers to do their duty, even if there should arise a suspension of business from such cause as the one at Key West, you are, as I know you would be, disposed to act liberally. I sincerely hope the business will be very shortly resumed and executed correctly. I am very glad you have sent a revenue cutter, as it, no doubt, will be very essential in a district so well situated for smuggling as that is. There being no office nor warehouse yet will be a very great inconvenience, but I hope it will soon be obviated by the erection of suitable buildings. I shall observe a due attention to economy, and shall only rent a warehouse in case of absolute necessity, as you directed. I have discovered no disposition on the part of any that might probably have buildings to rent to show any quarters as to price.

Accept assurances of my esteem, and believe me to be your sincere friend,

JOEL YANCEY.

No. 26.

WASHINGTON CITY, *January* 3, 1824.

SIR: I do hereby resign my commission as Collector of the Customs for the district of Key West, in East Florida.

I am, sir, your friend and most obedient servant,

JOEL YANCEY.

No. 27.

HAVANA, *February* 4, 1824.

SIR: I arrived here this morning, and shall take passage in the United States schooner Wild Cat, this evening, for Key West. By conversation with John Warner, esq., our commercial agent at this place, and also with Captain Ramage, of the Navy, (both of whom are direct from Key West,) I am informed that there is no Collector there, and that it is absolutely necessary for one to be there, or that I be instructed by you how to act in regard to the revenue of that place.

I have the honor to be, sir, your most obedient servant,

S. AYRES.

Hon. SECRETARY OF THE TREASURY.

No. 28.

ALLENTON, *Thompson's Island, February* 20, 1824.

SIR: On my arrival here, and seeing the absolute necessity for a Collector at this place, I was induced, by the advice and consent of the commanding officer of this station, to act also as Collector until I could be instructed from your Department. I have heard nothing of the recently appointed Collector except that he was in New Orleans about four months since, soon after he was appointed deputy to the former Collector, Mr. Yancy. For further information I beg leave to refer you to Captain Rosseau, of the Navy, who has commanded here for the last four months, and by whom this will be handed you.

I would further state that it appears very necessary that an inspector should be appointed to reside

at Key Vacas, owing to the great number of English wreckers that cruise and rendezvous in that neighborhood; and, likewise, that a set of the United States Laws and a seal are greatly wanted at this office.

I have the honor to be, &c.,

S. AYRES.

Hon. W. H. CRAWFORD, *Secretary of the Treasury.*

No. 29.

TREASURY DEPARTMENT, *April* 23, 1825.

SIR: As no returns have been received from you at this office since your appointment as Collector at Key West, and as it is not known whether the instructions transmitted to your predecessor were turned over to you, it is proper to inform you that a punctual transmission of your accounts to the Comptroller of the Treasury for settlement, pursuant to the 21st section of the collection law, is deemed to be a matter of the first importance.

The documents required for this office, and which must also be rendered with punctuality, are the following:

A monthly return of moneys received and paid by you. In regard to this return the following particulars must be observed: First, it must uniformly bear date on the last day of the month, and must contain all the receipts and payments of the entire month. Second, the moneys received on bonds paid at maturity and on bonds in suit; for duties on merchandise paid at the time of importation; for duties on tonnage; and moneys received from seamen as hospital money must be respectively distinguished from each other; and also from moneys received on any other account. Third, the payments made into the Treasury; the payments for debentures falling due on the same day with the duties on the same parcel of merchandise; for debentures issued for drawback of duties already paid; for bounties on pickled fish and salted provisions; for drawbacks on the exportation of domestic distilled spirits; and for expenses attending the collection of the revenue, must be respectively distinguished from each other and from payments on any other accounts.

A monthly return of debentures issued during the month for drawbacks, and of such entries made during the month as will hereafter entitle the person making the same to either a drawback or bounty.

A monthly abstract of bonds put in suit during the month, designating those paid, and noting also, at the foot of the abstract, the bonds put in suit at any time previous to the month embraced by the abstract, and which may have been paid during said month.

A monthly schedule of liquidated bonds.

A quarterly return of moneys received and paid by you for the temporary relief and maintenance of sick and disabled seamen.

If, on the receipt of this letter, no returns have been prepared by you for transmission, the first return may be made to embrace the whole period from your appointment till the last of the present month, after which your returns will be made monthly and quarterly, as before required.

The public moneys which may be collected by you, over and above the current expenses of your office, must be retained in your hands to meet the expenditures of the Government in your district. The date of all payments made by you on Treasury drafts or otherwise will be entered in your monthly return.

I will only further add that, in taking bonds for securing the payment of duties on imports, it is indispensably necessary that you should be fully satisfied of the solvency of the parties, and that whenever you have any doubts on that point it will be advisable to refuse to accept the security which may be offered.

I am, &c.,

S. L. SOUTHARD, *A. S. T.*

WM. PINKNEY, Esq., *Collector, Thompson's Island.*

No. 30.

TREASURY DEPARTMENT, *May* 14, 1825.

SIR: By a letter addressed to the Secretary of the Navy on the 19th ultimo by Captain Warrington, it appears that both you and he are desirous of making an arrangement by which he may be enabled occasionally to draw from you so much of the public moneys received by you as may be required for the disbursements of the United States naval squadron on that station. You are therefore authorized and requested to dispose of any moneys which may be in your hands from time to time as Collector, over and above what may be required for the purposes of the revenue, to purchase the bills of the commanding officer on that station upon the Secretary of the Navy to any amount for which he may exhibit to you the authority of the Secretary of the Navy so to draw, and the bills so purchased are to be sent by you to this Department as a remittance of so much of the public money in your hands as Collector, and charged in your account with the United States.

These bills must be drawn in triplicate in your favor, and by you endorsed to the Treasurer of the United States. Two of the set must be transmitted to this Department by different conveyances and by the earliest opportunities. The third must accompany your quarterly account, in which it is to be charged.

I am, sir, your most obedient servant.

To ——— ———, *Collector of the Customs, Key West.*

No. 31.

KEY WEST, *December* 15, 1825.

SIR: Enclosed I have the honor to transmit to you a bill of exchange, (second,) first of same tenor and date transmitted, (by schooner Ardent, via New York,) for $3,500, being for a sum of money paid to Lieutenant Paine, commanding this Key, by requisition of Commodore Warrington, and under the authority of the honorable the Secretary of the Navy, (late acting Secretary of the Treasury.)

I have the honor to be, with great consideration, your obedient servant,

WILLIAM PINKNEY, *Collector.*

Hon. JOSEPH ANDERSON, *First Comptroller.*

No. 32.

TREASURY DEPARTMENT, *April* 14, 1826.

SIR: It is proper to inform you that no returns of any kind have been received at this office since your appointment to the collectorship of Key West, and that, with one exception, no quarterly accounts have been received from you at the Comptroller's office. Although the peculiar situation of your district is unfavorable to a regular intercourse, it is nevertheless believed that frequent opportunities offer by way of the Havana, and occasionally by the revenue cutters, bound to Mobile or Charleston, from both of which places your communications to this Department would find a ready conveyance.

I have, therefore, to request that you will, as soon as practicable after the receipt of this letter, transmit to me a general statement of your receipts and expenditures from the time you assumed the duties of the office down to the latest period, and that at the end of every succeeding month you furnish me with a return, agreeably to the enclosed form.

I have further to request that when Captain Doane, of the revenue cutter Marion, leaves Key West for Charleston in order to obtain supplies you will send by him, to be deposited to the credit of the Treasurer in the Branch Bank of the United States at that place, all the public moneys in your hands beyond the sum required to defray the current expenses of your office, observing to take duplicate receipts therefor from Captain Doane, who is also to take duplicate receipts from the Cashier of the bank, one of which he must transmit to this office.

I am, very respectfully, your obedient servant,

RICHARD RUSH.

WILLIAM PINKNEY, Esq., *Collector, Key West.*

19TH CONGRESS.] **No. 759.** [1ST SESSION.

ADMISSION OF ARTICLES FOR CHURCH SERVICE FREE OF DUTY.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES MAY 10, 1826.

Mr. MARVIN, from the Committee of Ways and Means, to whom was referred the petition of Benedict Joseph Flaget, Bishop of Bardstown, in the State of Kentucky, made the following report:

The petitioner prays to be exonerated from the payment of the duties upon certain articles, consisting of vestments, furniture, and paintings, presented to him for the use of the church over which he presides, and which have been imported into the United States, and which are intended solely for the use of said church, as connected with its religious worship.

The committee are of opinion, the articles referred to by the memorialist not having been purchased or imported by him with a view to any commercial profits, and not being articles of consumption except as connected with the service of the church over which he presides, it is but reasonable to exempt them from the payment of duties. In adopting this principle the committee are satisfied they propose only to extend to the Bishop of bardstown privileges similar in character to those which have from time to time been extended to various religious societies and institutions in different sections of the country. The committee have therefore reported a bill.

19TH CONGRESS.] **No. 760.** [1ST SESSION.

DISTRIBUTION OF THE SURPLUS REVENUE AMONG THE SEVERAL STATES FOR EDUCATION, INTERNAL IMPROVEMENTS, &c.

COMMUNICATED TO THE SENATE MAY 11, 1826.

Mr. DICKERSON, from the committee to whom was referred the resolution proposing to divide among the States annually a portion of the revenues of the General Government for the purposes of education and internal improvement, made the following report:

That the committee, from as careful an examination of the subject as a due attention to their other duties would permit them to make, have come to the conclusion that great advantages would result to

the United States from an annual distribution among them, by some equitable ratio, of a portion of our national revenue for the purposes of education and internal improvement, or for such other purposes as the State governments may respectively deem most to their advantage.

Whether the United States shall devote the whole of their revenues beyond what are required for the usual expenditures of the Government, domestic and foreign, civil, military, and naval, to the reduction of our public debt until the whole of it shall be extinguished; or whether they shall apply a portion of those revenues, as proposed, for the most important purposes, and thereby cause a more gradual reduction of the public debt, resolves itself into a question of expediency.

It remains for Congress to determine which of these courses will most effectually promote the present as well as future prosperity of the country.

There can be no doubt that money distributed among the States as proposed would be invested in a way to give them much greater profit than the interest on such money would yield at three, four and a half, or even five per cent., which are the rates of interest now paid upon the greater part of our public debt.

As a large portion of this debt is payable to persons in Europe, to discharge it as fast as our means would permit would be to send from the country sooner than necessary funds that are wanted at home, the inconvenience of which would be sensibly felt in the present embarrassed state of our moneyed market, and most probably for several years to come.

Money distributed as proposed would give new activity to industry and enterprise in all the States, and that equally and simultaneously.

It would create a vigilance on the part of the State governments over the expenditure of the General Government, and thereby prevent the waste of money and the adoption of extravagant measures that might diminish the amount of the annual dividends.

It would secure impartial justice to all the States in the distribution of the expenditures of our revenue, a failure of which, at present, is a subject of loud and just complaint.

It would relieve the General Government of the serious inconvenience of an overflowing Treasury, which, if not provided for in the manner proposed or by a reduction of our revenue, will impair the most important principles of our Constitution.

It would relieve the two Houses of Congress of a large portion of legislation now devoted to the disposal of our surplus funds—legislation of the worst kind, calculated to produce combinations, sectional feelings, injustice, and waste of the public treasure.

It would transfer to the States the regulation of the expenditures for internal improvements by roads and canals, which, if retained and exercised by the General Government contrary, as is believed by many, to the spirit and letter of our Constitution, will, in time, so far decrease the powers of the State governments, and increase those of the United States Government, as to destroy the federative principle of our Union, and convert our system of confederated Republics into a consolidated Government.

It would remove the cause of the great and increasing difficulties, arising from an objection on constitutional grounds, to the exercise of the right claimed on the part of the United States of making roads and canals through the different States of the Union.

It would enable the General Government to keep in operation an efficient system of finance and revenue with advantage to the States; and, should the exigencies of the country require the application of all our means to some object connected with our national peace and prosperity, those means could soon be brought into operation by suspending for a time the dividends to the States. By this our Treasury would be filled without a sudden resort to new taxes, which might be oppressive to agriculture, and which might create much inconvenience by interrupting the pursuits and industry of our citizens.

Money collected from the sources which now give us our revenues, and distributed among the States as proposed, would produce a rapid and profitable circulation of our funds from the centre to the extremities of the Union, and thus add to the force of the moneyed capital of the country.

By the following calculation it will appear that on the 1st day of January, 1831, the six per cent. debt may be extinguished, twenty millions of dollars divided among the States, and more than a million and a half of dollars left in the Treasury, and that thirteen millions of dollars might be annually divided among the States thereafter, should it be deemed expedient to leave the five per cent. and four and a half per cent. debt, as well as the three per cent. debt, unredeemed.

The calculation, however, is continued under a presumption that it may be deemed expedient to extinguish the five and four and a half per cent. debt in the reasonable time proposed.

On the 1st day of January, 1838, the whole of the six per cent., five per cent., and four and a half per cent. debt may be extinguished, amounting to $67,689,306 27; interest paid upon the same, and upon the three per cent. debt up to that date, to the amount of $23,428,021 03; and that dividends may be made among the States in that time to the amount of $89,666,734 48; in all, $180,784,061 78.

By this calculation it appears that the sum for distribution on the 1st of January, 1838, falls short of the proposed amount of $10,000,000 by $333,265 52; and that there will remain chargeable to the annual assumed fund of $15,000,000 the interest on the three per cent. debt, amounting to $398,886 94. These sums, however, may be provided for from retrenchments, to be made before the year 1838, in the expenditures for the Navy and fortifications; and $10,000,000, instead of the sum stated, may be divided among the States on the 1st of January in that year, and $15,000,000 annually thereafter.

In 1827 the appropriation of half a million of dollars a year for the gradual increase of the Navy is to cease, and, as our most expensive fortifications are nearly completed, there will soon be a considerable reduction of expenditures under that head; and it is believed that important reductions may be made in other subjects of expenditure, by which the charges above stated may not only be provided for, but large additions made to the sums proposed for distribution.

By making payments on the public debt quarter-yearly, there would be a reduction of the amount of interest not embraced in this calculation.

As this plan, if adopted, will be an experiment, the distant operation of which cannot be foreseen, the committee do not think it advisable to provide, in the first instance, by law, for making the dividends proposed beyond the year 1831, by which time they believe that $20,000,000 may be divided among the States; and for that purpose they beg leave to submit a bill.

Under a plan to distribute among the States a portion of our national revenue, and at the same time to provide for the gradual reduction of the public debt, it is proposed to divide annually, after the year 1827, one-half of the amount appropriated for the Sinking Fund, to wit: $5,000,000 among the several States, by some equitable ratio, until the funded debt bearing six per cent. interest shall be extinguished;

after that, to divide among the States $10,000,000 annually until the funded debt bearing five per cent. interest, and that bearing four and a half per cent. interest, shall be extinguished; and after that, to divide among the States $15,000,000 annually, leaving the residue of the funded debt, bearing three per cent. interest, to be redeemed at some distant period.

By the report of the Secretary of the Treasury, of the 22d December, 1825, it appears that the funded debt of the United States would amount, on the 1st day of January, 1826, to $80,985,537 25; which, divided into the different classes of which it is composed, may be stated thus:

Aggregate of debt bearing six per cent. interest		$38,857,439 24
Annual interest on do	$2,331,446 35	
Aggregate of debt bearing five per cent. interest		12,792,000 20
Annual interest on do	639,600 00	
Aggregate of debt bearing four and a half per cent. interest		16,039,866 83
Annual interest on do	721,794 00	
Aggregate of debt bearing three per cent. interest		13,296,231 45
Annual interest on do	398,886 94	
		80,985,537 25
Annual interest of the whole debt	4,091,727 29	
Total of six, five, and four and a half per cent. debt		$67,689,306 27
Amount of three per cent. debt		13,296,231 45

By the report it appears that of the revenues of 1825, after paying the expenditures of the year, including the interest on the public debt to the 1st day of January, 1826, there would remain in the Treasury the sum of $5,284,061 78, of which $3,500,000 are subject to former appropriations, and $1,000,000 of unavailable funds, leaving for the year 1826 the sum of $784,061 78; and by estimate in that report of the receipts and expenditures of the year 1826, after applying the amount of the Sinking Fund, $10,000,000, to the discharge of the interest and principal of the public debt, there will remain in the Treasury on the 31st of December, 1826, a balance of $4,915,269 98, applicable to the same purpose, if deemed expedient.

Although it is in contemplation to reduce the duties on tea, coffee, and some other articles, this measure, if adopted, will not produce a correspondent reduction of the revenues; for there will be an increased consumption of the articles in consequence of such reduction of the duties, while the revenue will be gradually augmented as our population shall increase, and with it the consumption of articles on which our duties are collected.

It is, therefore, believed that there will be an increase rather than a decrease of public revenue for many years to come, and it may be safely assumed that the two sums mentioned, to wit: the amount of the Sinking Fund of $10,000,000, and the balance of $4,915,269 98, which may be taken at $5,000,000, will be the annual fund, from which may be paid the dividends proposed to be made, the interest on the public debt, and the sums necessary for the gradual reduction and final extinction of the six per cent., five per cent., and four and a half per cent. debt—all of which debt, except such portions of it as are not yet due, may be discharged at such times and in such portions as may suit the convenience of the General Government; and the loans not yet due may be discharged in like manner as they fall due, the last of which will be in the year 1835.

Upon this basis the Committee of Ways and Means of the House of Representatives, in their report of the 6th of February last, have stated that the debt bearing six per cent. interest may be extinguished on the 1st day of July, 1829, provided the whole of the proposed fund, except what may be necessary for discharging the interest on the public debt, should be applied to that purpose.

Upon the fund thus assumed the following calculations are made:

The amount of the balance of 1825, applicable to the year 1826, as before stated	$784,061 78
The sum appropriated to the Sinking Fund	10,000,000 00
Balance in Treasury on the 31st December, 1826, $4,915,269 98, assumed at	5,000,000 00
	15,000,000 00
Available for the year 1826	15,784,061 78
Deduct 1 year's interest on the funded debt	4,091,727 29
Leaving applicable to payment of principal on the 6 per cent. debt	11,692,334 49
January 1, 1827, deduct for payment on the 6 per cent. debt	11,000,000 00
Leaving a balance of	692,334 49
Add the 10 and 5 millions of dollars	15,000,000 00
	15,692,334 49
Deduct 1 year's interest	3,431,727 29
	12,260,607 20
January 1, 1828, deduct for the first distribution	5,000,000 00
Applicable to the principal of 6 per cent. debt	7,260,607 20
Deduct for payment on 6 per cent. debt	7,000,000 00
Leaving a balance of	260,607 20
Add as before	15,000,000 00
Carried forward	15,260,607 20

Brought forward	$15,260,607 20
Deduct 1 year's interest	3,011,727 29
	12,248,879 91
January 1, 1829, deduct for distribution	5,000,000 00
Applicable to the reduction of 6 per cent. debt	7,248,879 91
Deduct for payment on 6 per cent. debt	7,000,000 00
Leaving a balance of	248,879 91
Add as before	15,000,000 00
	15,248,879 91
Deduct 1 year's interest	2,591,727 29
	12,657,152 62
January 1, 1830, deduct for distribution	5,000,000 00
Applicable to reduction of 6 per cent. debt	7,657,152 62
Deduct for payment on 6 per cent. debt	7,000,000 00
Leaving a balance of	657,152 62
Add as before	15,000,000 00
	15,657,152 62
Deduct for 1 year's interest	2,171,727 29
	13,485,425 33
January 1, 1831, deduct for distribution	5,000,000 00
Applicable to payment of 6 per cent. and 5 per cent. debt	8,485,425 33
Deduct for payment of residue of 6 per cent. debt	6,857,439 24
Applicable to the reduction of the 5 per cent. debt	1,627,986 09
Deduct for payment on 5 per cent. debt	1,592,000 20
Leaving a balance of	35,985 89
Add as before	15,000,000 00
	15,035,985 89
Deduct 1 year's interest	1,680,680 94
	13,355,304 95
January 1, 1832, deduct for distribution	10,000,000 00
Applicable to payment of 5 per cent. debt	3,355,304 95
Deduct for payment on 5 per cent. debt	3,200,000 00
Leaving a balance of	155,304 95
Add as before	15,000,000 00
	15,155,304 95
Deduct 1 year's interest	1,520,680 94
	13,634,624 01
January 1, 1833, deduct for distribution	10,000,000 00
Applicable to reduction of 5 per cent. debt	3,634,624 01
Deduct for payment on 5 per cent. debt	3,500,000 10
Leaving a balance of	134,624 01
Add as before	15,000,000 00
	15,134,624 01
Deduct 1 year's interest	1,345,680 94
	13,788,943 07
January 1, 1834, deduct for distribution	10,000,000 00
Applicable to payment on 5 per cent. debt	3,788,943 07
Deduct for payment on 5 per cent. debt	3,500,000 00
Leaving a balance of	288,943 07
Add as before	15,000,000 00
	15,288,943 07
Deduct 1 year's interest	1,170,680 94
Carried forward	14,118,262 13

Brought forward	$14,118,262 13
January 1, 1835, deduct for distribution	10,000,000 00
Applicable to the extinguishment of the 5 per cent. debt	4,118,262 13
Deduct for payment of the residue of 5 per cent. debt	1,000,000 00
Applicable to the reduction of 4½ per cent. debt	3,118,262 13
Deduct for payment on the 4½ per cent. debt	3,039,866 83
Leaving a balance of	78,395 30
Add as before	15,000,000 00
	15,078,395 30
Deduct 1 year's interest	983,886 94
	14,094,508 36
January 1, 1836, deduct for distribution	10,000,000 00
Applicable to the reduction of the 4½ per cent. debt	4,094,508 36
Deduct for payment on 4½ per cent. debt	4,000,000 00
Leaving a balance of	94,508 36
Add as before	15,000,000 00
	15,094,508 36
Deduct 1 year's interest	803,886 94
	14,290,621 42
January 1, 1837, deduct for distribution	10,000,000 00
Applicable to the payment of 4½ per cent. debt	4,290,621 42
Deduct for payment on 4½ per cent. debt	4,000,000 00
Leaving a balance of	290,621 42
Add as before	15,000,000 00
	15,290,621 42
Deduct 1 year's interest	623,886 94
	14,666,734 48
January 1, 1838, deduct for distribution	9,666,734 48
Applicable to extinguishment of 4½ per cent. debt	5,000,000 00
Deduct for residue of 4½ per cent. debt	5,000,000 00

Payments under the foregoing calculation:

Date	Dividends.	Interest.	Debt.	Per cent.
January 1, 1827		$4,091,727 29	$11,000,000 00	
1, 1828	$5,000,000 00	3,431,727 29	7,000,000 00	
1, 1829	5,000,000 00	3,011,727 29	7,000,000 00	6 per cent.
1, 1830	5,000,000 00	2,591,727 29	7,000,000 00	
1, 1831	5,000,000 00	2,171,727 29	6,857,439 24 1,592,000 20	
1, 1832	10,000,000 00	1,680,680 94	3,200,000 00	
1, 1833	10,000,000 00	1,520,680 94	3,500,000 00	5 per cent.
1, 1834	10,000,000 00	1,345,680 94	3,500,000 00	
1, 1835	10,000,000 00	1,170,680 94	1,000,000 00 3,039,866 83	
1, 1836	10,000,000 00	983,886 94	4,000,000 00	4½ per cent.
1, 1837	10,000,000 00	803,886 94	4,000,000 00	
1, 1838	9,666,734 48	623,886 94	5,000,000 00	
	89,666,734 48	23,428,021 03	67,689,306 27	

Whole amount applicable to the payment of dividends, interest, and debt		$180,784,061 78
Total of dividends	$89,666,734 48	
Total of interest	23,428,021 03	
Total of debt	67,689,306 27	
		180,784,061 78

19TH CONGRESS.] **No. 761.** [1ST SESSION.

FRAUDS UPON THE REVENUE LAWS.

COMMUNICATED TO THE SENATE MAY 15, 1826.

To the Senate of the United States:

In compliance with a resolution of the Senate of the 23d of March last, requesting information concerning the official conduct of the Collector and other revenue officers of the port of Philadelphia, I transmit herewith a report from the Secretary of the Treasury, with documents containing the information desired by the resolution.

JOHN QUINCY ADAMS.

WASHINGTON, *May* 15, 1826.

TREASURY DEPARTMENT, *May* 13, 1826.

The Secretary of the Treasury, to whom was referred the resolution of the Senate of the 23d of March, requesting that the President would "transmit to the Senate any information he may possess in relation to the official conduct of the Collector and other revenue officers of the port of Philadelphia in the case of certain teas said to have been imported by Edward Thompson, of this city," has the honor to lay before the President the enclosed papers:

1. The letters of instruction to Samuel Harrison Smith, Esq., who was employed as the agent of the Department to examine into the situation of the custom-house at Philadelphia, and the circumstances attending the failure of Edward Thompson; a letter from the Department to John Steele, Esq.; and the documents to which the instructions refer, numbered from 1 to 10, and marked A, B, C, D.

2. The report of the agent, and the documents to which it refers, numbered from 1 to 84, inclusive, and marked A, B, C.

3. The report of the First Comptroller of the Treasury, and the documents to which it refers, numbered from 1 to 21, inclusive, which contain all the information in the possession of this Department upon the subject of the resolution; the whole being copies of papers and documents transmitted to the House of Representatives on the 22d of March, in obedience to a resolution of that body passed on the 27th of December preceding.*

Respectfully submitted.

RICHARD RUSH.

The PRESIDENT *of the United States.*

19TH CONGRESS.] **No. 762.** [1ST SESSION.

DUTY ON IMPORTED AND EXCISE ON DOMESTIC SPIRIT.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES MAY 19, 1826.

Mr. CONDICT, from the Select Committee, to whom were referred the resolutions "that it is expedient to increase the duty on all imported spirit, and to levy an excise on domestic liquors," and to apply the revenue from this source to purposes of "internal improvement and education," made the following report:

That before they could decide upon the expediency of an excise upon domestic spirit, which they consider to be the most material subject of their investigation, they deemed it proper to look to the experience of the Government in the operation of former laws, and ascertain the amount of revenue heretofore raised; the various rates of duty imposed; the quantity of spirit imported; the amount distilled at home, with the proportions from foreign and from domestic materials; the quantity consumed in the United States; the expense of collecting the tax, and what mode of collection was preferred.

These points, with some others connected with their inquiry, they undertook to investigate themselves, by examining the various reports and documents scattered throughout the records of this House. They, however, soon discovered the difficulties, as well as delays, of this mode, and in an interview which they requested of the Secretary of the Treasury, for the purpose of consultation, that gentleman expressed a willingness and readiness to afford the committee all the facilities for this information which the records of the Treasury Department could furnish. Accordingly, the various points were committed to writing and presented to the Secretary.

They required much investigation and labor, and the committee regret that the previous calls made by Congress upon that Department had been so numerous and important as to engage the constant attention of all the clerks until a late period of the session, and that this investigation was not begun as early as was desired. The answers to the queries could not be made out earlier than the 16th May, and is presented with this report, which the committee desire may be considered as part thereof.

* The several documents referred to in this communication of the Secretary of the Treasury will be found in antecedent No. 752 of this volume, March 23, 1826.

The committee have not had an hour to inspect these papers, but presume that they present, fairly and faithfully, the results of the excise laws of 1793 and of 1813, and their various supplements. Whether these results, in the existing state of our finances, are such as ought to induce Congress to carry into effect the wishes of that respectable portion of community who have petitioned us to levy an excise on domestic spirit, is a question which may well employ the wisdom and serious consideration of that body. The committee, however, have no hesitation in expressing it as their opinion that no fairer subject of taxation and revenue can be presented to the Government than *ardent spirit*, whether *foreign* or domestic; and they would desire to see a larger portion of our revenues derived from this source, and that some of the more immediate articles of prime necessity, to the comfort of the poor and of the middle classes in society, might be free of duty.

Foreign liquors now pay a considerable duty, and are used to considerable extent as articles of luxury. Domestic liquors are made from various materials, and in every section of the country. They are *used* by the citizens of the United States to an extent which many believe to be incompatible with the public good, and perhaps the consumption is increasing beyond the ratio of population. The consequences are deeply felt, and are greatly to be deplored by every friend of man.

The question presented is not whether, by sumptuary laws, we will prohibit intoxication; but whether intoxicating liquor is not a fair and lawful object of taxation, from which the Government may draw its revenues to pay the public debt, to distribute widely the blessing of *free schools*, and improve the internal condition of our country? And if, by the imposition of such a tax, the consumption of ardent spirits is diminished, will not the public morals, the comfort and happiness of the community, the wealth and character of the nation be advanced?

These points are merely glanced at for the present, as questions of magnitude and of vast importance to the statesman and patriot, the philanthropist and the Christian, and to which, the committee indulge the hope, that the serious attention of Congress will be directed at its next session.

It may also be important to the agriculture of our country, which now produces vastly beyond its own wants, to inquire how far it may be politic to increase the duties on foreign spirit and brandies, with a view to substitute for them the productions of our own soil. There can be no necessity, from the want of materials at home, to import our whiskey from Ireland, our gin from Holland, or our rum from the West India islands. The diversity of soil and climate, with suitable application and skill, can furnish home productions of equal quality; and there can be no doubt that in time we may produce our own wines and brandies, from American grapes, without being tributary to or dependent on other countries.

In respect to another branch of the inquiry referred to this committee, viz: the application of the revenue which might be derived from this source to purposes of education and internal improvement, it is deemed unnecessary at present to express themselves further than to say that the existence of our free institutions of government is intimately connected with the general diffusion of knowledge among the people, and that facility of intercourse is conducive to the prosperity, the welfare, and harmony of the various portions of our extensive empire.

How far a continuation of the excise on distilled spirit after the peace of 1815 might have comported with sound policy, is not now a matter of inquiry. Perhaps the embarrassments so generally felt, and the deranged state of the currency, required us to dispense with all demands on the pockets of the people, except such as are made by the regulations of the custom-house.

The committee have understood from the Treasury Department that, if further time were allowed to collect, digest, and arrange all the information relating to the subjects alluded to, many omissions might be supplied which have been necessarily passed over, and which would be important if Congress hereafter determine to levy an excise on domestic spirit. And with this view, the committee conclude this brief and imperfect report by recommending to the House the adoption of the following resolution, viz:

That the Secretary of the Treasury be instructed to collect such further information as he can obtain, connected with the subjects of this report, and especially with the inquiries submitted to him by the Select Committee, and submit the same at an early day of the next session of Congress.

HOUSE OF REPRESENTATIVES, *April* 3, 1826.

SIR: Since your interview with the Select Committee, raised on the subject of an excise on distilled spirits, I have been instructed, in their behalf, to ask from the Department information upon the several points alluded to in the enclosed paper.

In behalf of the committee, respectfully, your obedient servant,

LEWIS CONDICT.

The SECRETARY OF THE TREASURY.

Information is requested from the Treasury Department on the following points by the Select Committee appointed by the House of Representatives to inquire into the expediency of an excise on domestic distilled spirit:

1. The net revenue derived annually from the excise on domestic spirits during the two former periods of its operation, viz: 1793 and 1813, &c.
2. The rates of duty in those periods, and average expense of collection.
3. The average amount of spirits annually imported.
4. The average amount distilled annually in the United States from materials domestic and foreign, (separately stated,) in the years 1814 and 1815.
5. The average annual consumption of spirits of all kinds in the United States.
6. What mode of collecting an excise of domestic spirit has been found by experience to be most convenient, least vexatious and expensive?
7. Will a duty on the *capacity* of the still, and a duty on the *product*, *both* be necessary to insure an equal apportionment as well as a fair collection of the tax? If not, which mode is preferable?
8. Assuming 20 cents per gallon as a basis or rate of duty upon spirit of first proof distilled from grain, what would be a fair ratable proportion for spirits distilled from molasses, from fruit, and from roots?

9. Upon the same basis or rate of duty for domestic spirit, what would be a fair corresponding duty on imported spirit?

10. Would the same principles and rates which regulate the system of drawback of duty on other articles exported apply to domestic spirit when exported?

In behalf of the Select Committee.

LEWIS CONDICT.

COMMITTEE ROOM, *April* 3, 1826.

Hon. RICHARD RUSH, *Secretary of the Treasury.*

TREASURY DEPARTMENT, *May* 17, 1826.

SIR: I had the honor to receive your letter of the 3d of April, written on behalf of the Select Committee raised on the subject of an excise on distilled spirits, and requesting from this Department information upon the several points indicated in the paper that was enclosed in your letter. The proper offices of the Department, where the information desired was deposited, have accordingly been resorted to, and I now beg leave to transmit, in the form of a letter from the Fifth Auditor, dated the 28th of April, and another from the Register, dated yesterday, all that it has been found practicable to obtain. With a view of throwing additional light on some of the points, there have been subjoined to the letter of the Fifth Auditor copies of a series of letters addressed by the late Commissioner of the Revenue to the Secretary of the Treasury during the years 1815 and 1816, when the former system of internal duties was in operation in the United States.

I have the honor to remain, with great respect, your obedient servant,

RICHARD RUSH.

Hon. LEWIS CONDICT, *Chairman of the Committee.*

TREASURY DEPARTMENT, *Fifth Auditor's Office, April* 28, 1826.

SIR: In answer to the sixth and seventh branches of the inquiry contained in Mr. Condict's letter of the 3d instant, on the subject of levying and collecting an excise on domestic distilled spirits, which you referred to me, I have the honor to state that no plan or system for collecting an internal revenue which has presented itself to my mind appears to be better calculated to effect the object, both as it regards the public interest and the convenience of individuals, than that adopted in 1813. By this the several States were divided into convenient collection districts, for each of which a Collector was appointed, with authority to appoint a suitable number of deputies, accountable to him only, he himself being accountable, at short periods, immediately to the Treasury.

The system, however, having comprehended, besides a tax on distilled spirits, a direct tax, a tax upon carriages, licenses to retailers, sales at auction, stamps, and upon refined sugar, was administered at a much less expense to the United States than it can be if applied to stills and distilled spirits only. These several taxes, united, produced in each district a considerable sum, upon which the collectors were allowed a commission of six per centum if it did not annually exceed $40,000, and a reduced commission if it exceeded that sum. The Collectors were thus well compensated, and in general discharged their duties with fidelity and punctuality; but if the system be revived in relation only to distilled spirits, the sum to be collected, if the tax be levied as formerly, will be so materially reduced that the commission of six per cent. would not be an inducement for competent and responsible men to undertake the service.

Under the late system the tax was first levied on the capacity of the still and boiler by the act of the 24th July, 1813, and produced, for the year 1814, $1,674,358. To the tax on the capacity of the still and boiler was added, by the act of the 21st December, 1814, twenty cents per gallon on the quantity of spirits distilled. The two taxes united, from the 1st February, 1815, to the 31st December of that year, produced a revenue of $3,048,906.

On the 19th April, 1816, an act passed abolishing those duties and laying other duties on the capacity of the still and boiler at higher rates than those fixed by the first mentioned act of 24th July, 1813. The revenue arising under this act for the year 1817, the last year the act was in force, amounted to $847,572 only.

It will hence be seen that the mode of levying the tax underwent several modifications during the operation of the system, and that the one which experience recommended as preferable was upon the capacity of the still and boiler. As affording the views of the late Commissioner of the Revenue upon the subject from time to time, I subjoin a series of letters addressed by him to the Secretary of the Treasury between the 20th November, 1815, and the 3d December, 1816.

If the system be revived, and the tax levied upon the capacity of the still at the rates established by the last law upon the subject, (19th of April, 1816,) which were nearly double those fixed by the first law, (24th July, 1813,) with such an increased duty upon foreign spirits as will, by diminishing its importation and consumption in the country, encourage the production of domestic spirits, the revenue to be derived from it may be estimated at about $2,000,000 annually.

To insure the collection of this sum by competent and responsible men, a less commission than twelve per cent. cannot be relied on; and if three per cent. be added for insolvencies, a net revenue will result of $1,700,000.

Under the late system there were 199 Collectors in the different States and Territories, and the same number, on a revival of it, would be required. The commission of twelve per cent., above estimated, would afford an average compensation of about $1,200, but it might be so graduated as to allow none less than $600 nor none more than $1,600, according to the collections they might respectively make.

I have the honor to be, very respectfully, sir, your obedient servant,

S. PLEASONTON,

Fifth Auditor and Acting Commissioner of the Revenue.

Hon. SECRETARY OF THE TREASURY.

The Register of the Treasury, to whom was referred the communication from the Hon. Mr. Condict, chairman of the Select Committee appointed by the House of Representatives to inquire into the expediency of an excise on domestic distilled spirits, respectfully reports:

Upon the first point of inquiry, "the net revenue derived annually from the excise of domestic distilled spirits during the two former periods of its operations, viz: 1793 and 1813, &c."

The excise of 1793, from its general unpopularity, and from considerable opposition to its collection, did not go fairly into operation until the year 1796; and that of 1813 until after the 1st of January, 1814.

NET REVENUE.

The annual net revenue derived from domestic distilled spirits and stills, on the average of seven years, from 1794 to 1801, amounted to	$464,675 81
During the year ending on the 31st of December, 1814	1,624,697 23
During the year ending on the 31st of December, 1815	2,812,570 80
During the year ending on the 31st of December, 1816	1,861,066 02
During the year ending on the 31st of December, 1817	775,803 91

2d point of inquiry: "The rates of duty during those periods, and average expense of collection."

1. *Rates of duty.*

In 1791* the following duties were directed to be paid upon all spirits distilled within the United States, after the 30th of June, wholly or in part from molasses, sugar, or other foreign materials, viz:

1. For every gallon more than 10 per cent. below proof,† 11 cents.
2. For every gallon under 5 and not more than 10 per cent. below proof, 12 cents.
3. For every gallon of proof, and not more than 5 per cent. below, 13 cents.
4. For every gallon above proof, and not exceeding 20 per cent., 15 cents.
5. For every gallon more than 20 and not more than 40 per cent. above proof, 20 cents.
6. For every gallon more than 40 per cent. above proof, 20 cents.

Upon spirits distilled in any city, town, or village, from articles the growth or produce of the United States, at the following rates, viz:

1. For every gallon more than 10 per cent. below proof, 9 cents.
2. For every gallon under 5 and not more than 10 per cent. below proof, 10 cents.
3. For every gallon of proof, and not more than 5 per cent. below proof, 11 cents.
4. For every gallon above proof, but not exceeding 20 per cent., 13 cents.
5. For every gallon more than 20 and not more than 40 per cent. above proof, 17 cents.
6. For every gallon more than 40 per cent. above proof, 25 cents.

An annual duty of sixty cents per gallon was imposed on the capacity of every still, including the head thereof, employed in any other place than a city, town, or village, for the distillation of spirits from articles the growth or produce of the United States.

In 1792,‡ after the 30th of June, the following duties were directed to be paid on spirits distilled and stills employed within the United States, in lieu of those imposed by the act of March 3, 1791, viz:

1st. Upon spirits distilled wholly or in part from molasses, sugar, or other foreign materials, viz:

For every gallon of the 1st class of proof, 10 cents.
For every gallon of the 2d class of proof, 11 cents.
For every gallon of the 3d class of proof, 12 cents.
For every gallon of the 4th class of proof, 14 cents.
For every gallon of the 5th class of proof, 18 cents.
For every gallon of the 6th class of proof, 25 cents.

2. Upon spirits distilled from materials the growth or produce of the United States, in any city, town, or village, at any distillery at which there were one or more stills, which, singly or together, were of the capacity of four hundred gallons or upwards, the following rates of duty, viz:

For every gallon of the 1st class of proof, 7 cents.
For every gallon of the 2d class of proof, 8 cents.
For every gallon of the 3d class of proof, 9 cents.
For every gallon of the 4th class of proof, 11 cents.
For every gallon of the 5th class of proof, 13 cents.
For every gallon of the 6th class of proof, 18 cents.

When domestic materials were employed, and the still or stills, singly or together, were of a capacity less than four hundred gallons, an annual duty of 54 cents was laid on every gallon of the capacity thereof; or the proprietor of the stills, in lieu of the annual duty, might pay at the rate of seven cents for every gallon of spirits distilled; or at the rate of 10 cents per gallon of the capacity of the stills employed for every month they were made use of.

In 1797§ the option to pay an annual duty of 54 cents upon every gallon of the capacity of certain stills employed, or to pay at the rate of seven cents per gallon of spirits distilled, &c., as per act of May 8, 1792, was discontinued after the 30th of June, 1797; and other rates of duties were thenceforth to be paid by the proprietors of the stills above referred to, viz:

For a license to use each and every of such still during the term of two weeks, 6 cents per gallon, according to the capacity thereof, including the head.

For a license for one month, 10 cents per gallon, as aforesaid.
For a license for two months, 18 cents per gallon, as aforesaid.
For a license for three months, 24 cents per gallon, as aforesaid.
For a license for four months, 30 cents per gallon, as aforesaid.
For a license for five months, 36 cents per gallon, as aforesaid.
For a license for six months, 42 cents per gallon, as aforesaid.

* Act of March 3, 1791.
† The proof to be according to Dycas' hydrometer.
‡ Act of May 8, 1792.
§ Act of March 3, 1797.

In 1802* the duties imposed upon spirits distilled, and on stills employed within the United States, ceased after the 30th of June, 1802.

In 1813,† after the 1st of January, 1814, a duty was directed to be paid by every person who should use any still, or other implement in lieu of a still, employed for the purpose of distilling spirituous liquors within the United States. The duty was laid on the capacity of the still, including the head thereof, as follows, viz:

1st. For stills employed on domestic materials—

For a license to use the same during two weeks, 9 cents per gallon on the capacity

For a license to use the same during one month, 18 cents per gallon on the capacity.

For a license to use the same during two months, 32 cents per gallon on the capacity.

For a license to use the same during three months, 42 cents per gallon on the capacity.

For a license to use the same during four months, 52 cents per gallon on the capacity.

For a license to use the same during six months, 70 cents per gallon on the capacity.

For a license to use the same during one year, 108 cents per gallon on the capacity.

Half the aforegoing rates were paid on the capacity of such stills as were employed wholly in the distillation of roots.

2d. For stills employed on foreign materials—

For a license to use the same during one month, 25 cents for each gallon of the capacity.

For a license to use the same during three months, 60 cents for each gallon of the capacity.

For a license to use the same during six months, 105 cents for each gallon of the capacity.

For a license to use the same during one year, 135 cents for each gallon of the capacity.

In all cases where steam was substituted to the immediate application of fire to the materials from which the spirituous liquors were distilled, however the boiler so employed to generate the steam might be constructed, a duty double the amount of the rates above enumerated was laid upon each gallon of the capacity of such boiler, &c., including the head thereof.

In 1814‡ a duty of twenty cents per gallon upon all spirits distilled within the United States and the Territories thereof, whether from domestic or foreign materials, in stills or boilers, was to be paid from the 1st of February, 1815, in addition to the duties imposed by the act of the 24th of July, 1813.

The duties imposed by acts of 24th of July, 1813, and 21st of December, 1814, were applicable to every still or boiler employed in the rectification of spirituous liquors, and to the spirits rectified therein.

The owner of one still only, whose capacity did not exceed one hundred gallons, or of one boiler only, whose capacity did not exceed fifty gallons, if employed in distilling spirits from domestic materials, was allowed the option to comply with the terms and conditions of the present act and those of the act of 24th of July, 1813, or to pay at the rate of twenty-five cents upon every gallon of spirits distilled.

By the same act (21st December, 1814,) other licenses, in addition to those granted by the act of 24th of July, 1813, were authorized to be issued for stills or boilers, on payment of the following duties for every gallon of the capacity thereof, viz:

For stills employed for one week in distilling spirits from domestic materials, five cents.

For boilers employed for the same time and on the same materials, ten cents.

Only one-half of these rates of duties was paid for stills or boilers employed wholly in the distillation of roots.

After the 30th of June, 1816,§ the provisions of the act of the 1st of December, 1814, were suspended, and the following duties were paid in lieu thereof, viz:

1st. For licenses to use stills in the distillation of spirits from domestic materials—

For one week, 4½ cents for every gallon of the capacity thereof, including the head.

For two weeks, 9 cents for every gallon of the capacity thereof, including the head.

For one month, 18 cents for every gallon of the capacity thereof, including the head.

For two months, 36 cents for every gallon of the capacity thereof, including the head.

For three months, 54 cents for every gallon of the capacity thereof, including the head.

For four months, 72 cents for every gallon of the capacity thereof, including the head.

For five months, 90 cents for every gallon of the capacity thereof, including the head.

For six months, 108 cents for every gallon of the capacity thereof, including the head.

For one year, 216 cents for every gallon of the capacity thereof, including the head.

When the stills were employed wholly in the distillation of roots one-half of the above rates of duties only was paid.

2d. For licenses to use stills in the distillation of spirits from foreign materials—

For one month, 23 cents for every gallon of the capacity thereof, including the head.

For two months, 46 cents for every gallon of the capacity thereof, including the head.

For three months, 68 cents for every gallon of the capacity thereof, including the head.

For four months, 90 cents for every gallon of the capacity thereof, including the head.

For six months, 135 cents for every gallon of the capacity thereof, including the head.

For eight months, 180 cents for every gallon of the capacity thereof, including the head.

For one year, 270 cents for every gallon of the capacity thereof, including the head.

For all boilers, however constructed, where steam was substituted to the immediate application of fire to the materials from which the spirituous liquors were distilled, double the aforesaid rates of duties was paid on every gallon of the capacity, including the head thereof.

In 1817‖ the duties laid upon spirits distilled within the United States and Territories thereof ceased after the 31st of December, 1817.

2. *Expenses of collection.*

The first system of excise was laid, as has been already observed, in 1791; the subject was then novel; difficulties which opposed themselves on every side had to be overcome, prejudices weakened or removed, its utility developed by experience, and, from its complex character, a great number of auxiliary officers subordinate to the supervisors were employed, which increased the expenses of collection so much that they have been estimated at twenty-four and one-half per cent.

* Act of 6th April, 1802

† Act of 24th July, 1813.

‡ Act of 21st December, 1814.

§ Act of 19th April, 1816.

‖ Act of 23d December, 1817.

When the exigencies of the country called for additional revenues the Treasury was in possession of all the imperfections and the difficulties which opposed themselves in the collection of the duties under the first system; and the second, that of 1813, was presented in a more simple form, with a single officer for each collection district, who was immediately accountable to the Treasury.* Hence the expenses incident to the collection of this branch of revenue was not only much diminished but reduced to a low per centage.

The expenses of collection for the following years on domestic distilled spirits is estimated by a proportion of the whole amount of duties on spirits to the whole amount of the internal duties, viz:

		Per cent.
In 1814, on distilled spirits, &c.....	$56,252 18, equal to	3.31
In 1815, on distilled spirits, &c.....	130,179 13, equal to	4.26
In 1816, on distilled spirits, &c.....	115,081 89, equal to	5.76
In 1817, on distilled spirits, &c.....	52,126 58, equal to	5.94
	353,639 78	4.81¾

Which gives an average amount of 4.81¾ per cent. The late Commissioner of the Revenue† estimated the expenses of collection incident to the whole of the internal duties in the year 1816 at four and eight-tenths per centum on the amount paid into the Treasury.

It may be remarked here, that upon so much as relates to the expenses of collection under the first system a very definite opinion cannot be given, as the records which contained the details were lost when the Treasury was destroyed in 1814; and to make the selection from the official papers, in order to ascertain the true amount, would not only be attended with considerable labor, but would also require a considerable consumption of time to complete it. Upon such an investigation it is believed the expenses of collection would be considerably reduced. Yet, after all, perhaps no valuable or very important purpose would be answered.

The expenses of collection in 1814, 1815, 1816, and 1817, have been made in proportion to those of other revenues, but, if confined to spirits alone, will no doubt fall short of the true amount, particularly if we take into consideration the expenses of an office and its contingencies at the seat of Government to superintend the collection of the duties.

3d point of inquiry: "The average amount of spirits annually imported."

Spirits imported.

The average quantity of spirits annually imported in periods of ten years, from 1790 to 1820, have been—

	Gallons.
From 1790 to 1800.....	5,317,327
1800 to 1810.....	8,561,531
1810 to 1820.....	4,245,628
And from 1820 to 1825.....	4,672,461

4th point of inquiry: "The average amount distilled annually in the United States from materials domestic and foreign, (separately stated,) during the years 1814, 1815," &c.

This point can only be treated comparatively. By the act of the 24th of July, 1813, the duties were laid wholly upon the capacity of the still, and by that of the 21st of December, 1814, which took effect after the 2d of February, 1815, as well upon the capacity as on the quantity distilled, with certain optional privileges hereinbefore mentioned; then followed the act of the 19th April, 1816, which repealed that of the 21st December, 1814, and continued the duty on the capacity at new rates. The last act took effect after the 30th June, 1816.

By the act of the 21st of December, 1814, the duty laid on the quantity distilled, in addition to that on the capacity, was 20 cents on every gallon of spirits from domestic or foreign materials. Taking this duty as a data, the following are the results agreeably to the returns of the Collectors:

Domestic distilled spirits.

Year.	From domestic materials.	From foreign materials.	Total.
1814.....	8,107,714	297,722	8,405,436
1815.....	9,808,080	796,145	10,604,225
1816.....	6,774,931	605,152	7,380,083
1817.....	3,849,907	630,921	4,480,828
Total gallons ...	28,540,632	2,329,940	30,870,572
Annual average.	7,135,158	582,485	7,717,643

5th point of inquiry: "The average annual consumption of spirits of all kinds in the United States."

* This system was prepared by the Hon. Mr. Gallatin, then Secretary of the Treasury.
† Samuel Harrison Smith, Esq.

Consumption.

The following annual statement exhibits by estimate as near an approximation to fact as the above data will admit of:

Years.	DISTILLED SPIRITS.					Estimated population.	Average per head.
	Imported foreign.	Domestic distilled.	Total.	Foreign and domestic exported.	Consumed.		
1814.....	567,210	8,405,436	8,972,646	15,794	8,956,852	8,200,000	1.092
1815.....	4,030,570	10,601,225	14,631,795	243,302	14,391,493	8,440,000	1.705
1816.....	6,910,867	7,380,083	14,290,950	1,219,716	13,071,234	8,680,000	1.506
1817.....	4,692,454	4,480,828	9,173,282	830,385	8,342 897	8,920,000	0.936
Total gallons.....	16,201,101	30,870,572	47,071,673	2,309,197	44,762,476	.....	5.239
Average of 4 years...	4,050,255	7,717,643	11,767,918	577,299	11,190,619	8,560,000	1.047

It then appears that the average annual consumption of the above four years was 11,190,619 gallons by an estimated population of 8,560,000, giving one gallon and a fraction per head.

6th point of inquiry: "What mode of collecting an excise of domestic spirit has been found by experience to be most convenient, least vexatious and expensive."

On this point I beg leave to introduce an extract from "*A Sketch of the Finances of the United States*," by Hon. ALBERT GALLATIN, printed in 1796, who, speaking of the mode of laying a tax of this description, says: "The most eligible mode of doing it that has been suggested is to lay a moderate monthly or yearly duty on stills, proportionate to their capacity, repealing altogether the option now given by law to pay in proportion to the quantity distilled. It is believed the following valuable purposes will be answered by the change. The difficulty of discovering the quantity of spirits manufactured naturally causes evasions of the duty equally injurious to the revenue, to the fair trader, and to the morals of the people—a premium, indeed, seems to be offered by the present law to those who shall violate their oaths, a temptation, perhaps, too strong to be always resisted by all the individuals of the numerous class of people to whom it is presented. Every distiller feels interested that the duty be paid by all; on the present plan he can by no means check the frauds committed by others; on the plan proposed he will contribute to secure the public against them. In every point of view the expenses of collection will be diminished; evasions of the duty will become almost impossible; and the distiller, after having paid for his license, will be liberated from the visits of the officers and from the duty now imposed on all, however inconvenient to many, of keeping correct books and accounts. The only objection to the adoption of this mode is a fear of its being unequal. It will fall more heavily upon small stills, which are commonly owned by men of less capital and used in less advantageous situations.

"This, however, may be remedied by making the duty something less, in proportion to their capacity, upon stills under a certain dimension. It may be further observed that, however improper and dangerous it may be for Government to pass laws with a view of giving a certain direction to industry and capital, it cannot be doubted that the effects of a provision which tended gradually and without any injury to the capital now vested in that species of property, to diminish the immense number of small distilleries would prove favorable to the general wealth and to the morals of the community. The same quantity of labor produces, perhaps, a double quantity of spirits in large than in small distilleries; and if these may sometimes fall under the favorable denomination of family manufactures, that advantage is more than counterbalanced by their becoming the tippling houses of every neighborhood where they prevail."

On these sentiments, in general, was based the system of 1813, which experience has proved answered all the purposes expected by the Government. In 1814 a duty was laid on the quantity distilled, in addition to that on the capacity, which continued until the 30th of June, 1816. Hence it may be inferred that Congress was fully satisfied that the mode of laying a tax on the capacity and quantity distilled, or on the product alone, was more vexatious and expensive than when confined to the capacity of the still or boiler employed; for the act of the 19th of April, 1816, repealed the duty laid on the product, and restored the system of 1813.

What has been said on this point may be considered as applicable to the 7th point of inquiry, which is, "Will a duty on the capacity of the *still* and a duty on the *product, both* be necessary to insure an equal apportionment as well as a fair collection of the tax?"

8th point of inquiry: "Assuming 20 cents per gallon as a basis or rate of duty upon spirits of first proof distilled from grain, what would be a fair ratable proportion for spirits distilled from molasses, from fruit, and from roots?"

Upon this inquiry, by a reference to the act of the 21st of December, 1814, it will be seen that the additional duty imposed on spirits distilled was 20 cents per gallon, whether the material was foreign or domestic, without any regard to the proof; and for the discrimination of duties laid on the capacity of stills and boilers employed on domestic or foreign materials the committee are referred to the preceding part of this report.

9th point of inquiry: "Upon the same basis or rate of duty for domestic spirit, what would be a fair corresponding duty on imported spirit?"

This inquiry involves difficulties not easily solved, inasmuch as the consumption of foreign spirits depends so much upon taste. While the greater number on the Atlantic board will give a preference to the foreign manufacture, the inhabitants of the interior, in general, are satisfied with the domestic as a beverage. Under this view no adequate materials exist at present for giving a distinctive or satisfactory opinion under this head of the inquiry.

10th point of inquiry: "Would the same principles and rates which regulate the system of drawback of duty on other articles exported apply to domestic spirit when exported?"

Drawback.

By the act of the 3d of March, 1791, an allowance was made to the exporter, by way of drawback, equal to the duties thereupon, according to the rates in each case by that act imposed, deducting therefrom half a cent per gallon, and adding to the allowance upon spirits distilled within the United States from molasses which shall be so exported three cents per gallon, as an equivalent for the duty laid upon molasses by the act of the 10th of August, 1790.

By the act of the 5th of June, 1794, the drawback on domestic distilled spirits was allowed only when the quantity amounted to 150 gallons or upwards.

The act of the 30th of April, 1816, allowed a drawback of six cents per gallon on domestic distilled spirits, not below first proof, when exported to any foreign place other than the dominions of any foreign State not immediately adjoining the United States, adding four cents to the allowance for every gallon of such spirits so distilled from foreign molasses; provided, the quantity exported was not less than 150 gallons; and that the exportation was made in vessels of thirty tons burden or upwards.

For information upon some of the preceding points of inquiry reference may be had to Document No. 32, vol. 1, Reports, &c., 2d session of the 14th Congress, which complies with a resolution of the House of Representatives of the 9th of March, 1816, requiring the Secretary of the Treasury to report to the next session of Congress "whether any, and if any, what, alterations are necessary to equalize the duty on the capacity of stills and boilers and other instruments used in distillation."

All which is respectfully submitted.

JOSEPH NOURSE, *Register.*

MAY 16, 1826.

HON. RICHARD RUSH, *Secretary of the Treasury.*

Statement of spirits distilled in the United States in the year 1815.

States.	Spirits distilled from domestic materials.				Spirits distilled from foreign materials.	
	At 26 cents per gallon.		At 25 cents per gallon.		At 20 cents per gallon.	
	Gallons.	Amount.	Gallons.	Amount.	Gallons.	Amount.
New Hampshire	3,089	$737 80	595	$148 75	26,221	$5,244 20
Massachusetts	161,838	32,367 60	6,708	1,677 00	596,631	119,326 20
Vermont	97,595	19,519 00	3,587	884 25	.....	.....
Rhode Island	33,029	6,605 80	.....	.....	66,008	13,201 60
Connecticut	287,062	57,412 40	15,999	3,999 75	30,578	6,115 60
New York	1,081,416	216,283 20	24,580	6,145 00	84,065	16,813 00
New Jersey	374,191	74,838 20	44,758	11,189 50	29,668	5,983 60
Pennsylvania	2,066,375	413,275 00	166,368	41,592 00	.....	.....
Delaware	3,252	650 40	96,613	24,153 25	.....	.....
Maryland	358,460	71,692 00	140,522	35,130 50	.....	.....
Virginia	971,685	194,337 00	873,456	218,364 00	.....	.....
North Carolina	118,956	23,791 20	762,329	190,582 25	.....	.....
Ohio	306,874	61,374 80	65,558	16,389 50	.....	.....
Kentucky	620,991	124,198 20	171,478	42,869 50	.....	.....
South Carolina	106,388	21,277 60	295,132	73,783 00	18,369	3,673 80
Tennessee	299,458	59,891 60	245,152	61,288 00	.....	.....
Georgia	95,133	19,026 60	282,372	70,593 00	10,950	2,190 00
Louisiana	69,098	13,819 60	769	192 25	.....	.....
Mississippi	3,159	631 80	4,532	1,133 00	.....	.....
Illinois	2,975	595 00	3,039	759 75	.....	.....
Michigan	.....	.....	.....	.....	.....	.....
Indiana	3,479	695 80	10,868	2,717 00	.....	.....
Missouri	4,515	903 00	2,696	674 00	.....	.....
District of Columbia	.....	.....	.....	.....	.....	.....
Totals	7,069,618	1,413,923 60	3,217,061	804,265 25	862,490	172,498 00

RECAPITULATION.

7,069,618 gallons from domestic materials, at 20 cents per gallon		$1,413,923 60
3,217,061 ....do....do....25....do		804,265 25
862,490 ....do ....foreign materials, at 20....do		172,498 00
11,149,169 gallons of spirits distilled in 1815, amounting to		2,390,686 85
Add amount which accrued on the capacity of stills—		
From domestic materials	$750,503 22	
From foreign materials	91,616 59	
		842,119 81
		3,232,806 66

NOTE.—The duty of 25 cents a gallon was paid by persons employing but one still, or one boiler, in distilling spirituous liquors from domestic materials, without taking out a license to employ said still or boiler, and paying the duty on the capacity thereof.

TREASURY DEPARTMENT, *Revenue Office, November* 20, 1815.

SIR: I have the honor, in compliance with your letter of the 30th of August, to submit the following statements:

1. Statement of the amounts of the respective internal duties which accrued during the year 1814:

On licenses for stills and boilers employed on domestic materials	$1,614,813 86	
On licenses for stills and boilers employed on foreign materials	59,544 33	
		$1,674,358 19
On carriages		225,123 72
On licenses to retailers		784,442 12
On sales at auction		154,629 20
On refined sugar		11,670 27
On stamps, viz:		
On stamped paper and bank notes	$370,666 42	
On compositions of banks	39,571 25	
		410,237 67
Interest received		1,196 85
Moiety of fines, penalties, and forfeitures		2,647 34
Total accruing duties		3,264,305 36
Deduct amount of duties refunded or remitted		11,793 84
		3,252,511 52

There remain to be received partial returns from two districts, by which the above amount will be in a small degree augmented.

2. Statement of the amounts received from the respective internal duties during the year 1814, with the existing balances on the 31st of December, 1814:

Amount of duties received by the Collectors	$2,071,918 40
Amount of payments to the Treasurer	$1,762,003 23
Balances on the 31st of December, 1814, viz:	
In bonds uncollected	$1,168,382 29
In duties not bonded	1,396 29
In cash and Treasury notes	195,168 39
	1,364,946 97

The deficient returns, as stated above, will also affect the amount of these balances.

The two foregoing statements, being formed from the accounts of the Collectors as transmitted to this office, uncorrected by the revision of the accounting officers of the Treasury, do not precisely balance, and may not precisely correspond with the results of the accounts as finally settled.

As distinct and more detailed statements are required by law to be laid before Congress, which will be made the subject of a separate and early communication, I beg leave to refer you to them for any more particular information that you may require.

3. Estimate of the probable amounts of the internal duties which will accrue for the year 1815:

On licenses for stills and boilers	$1,000,000
On distilled spirits	2,500,000
On carriages	175,000
On licenses to retailers	900,000
On sales at auction	850,000
On refined sugar	50,000
On stamps	400,000
On furniture and watches	300,000
On manufactured articles, other than the foregoing	874,000
	7,049,000
From these duties, and the outstanding balances on the 31st of December, 1814, it is computed that there will be received by the Collectors, during the year 1815, the amount of	$5,000,000
Computing the expenses of collection at six per centum	300,000
There will remain a net revenue of	4,700,000
Leaving a balance outstanding on the 31st of December, 1815, of	3,413,946

In the estimate rendered on the 16th of December, 1814, it was computed that the whole accruing internal duties, including those contemplated in pending bills to be imposed, for an entire year after they should be in full operation, would amount to $10,379,000. The preceding estimate falls considerably short of this sum. This difference arises from the omission of the duties on postage of letters; from several of the new duties not being in operation during a considerable portion of 1815, some of the acts imposing them not having been passed as early as was contemplated; from the entire rejection of some, and radical changes in other of the proposed duties; from the modifications of several of the suggested provisions for their collection, and from the effects of peace. For instance, the duties on lotteries and on horses, which it was calculated would produce $220,000, were not imposed; the proposed duty on leather was reduced one-half, by which its estimated proceeds would be diminished $300,000; that on candles was so limited as to except candles of spermaceti, and all tallow candles other than mould; while the duties on hats,

paper, and playing cards, were considerably diminished. In the case of carriages, the proposed rates of duty were not only greatly reduced, but provisions rejected that were viewed as necessary to its fair collection. But the greatest effect has probably ensued from the state of peace, by which the quantity of spirits distilled, as well as of various other dutiable objects of manufacture, has been considerably diminished, especially from the subtracted war demand for the former by the army, and generally from the apprehension of foreign competition.

4. Your letter calls, in the next place, for a statement of such of the internal duties as may, in my opinion, be most advantageously reduced, or entirely taken off.

At the threshold of this inquiry, it is proper to observe that much embarrassment must attend the expression of any definite opinion, without the previous assumption of the total amount of revenue annually required; of the probable proceeds of the duties on customs; and of the degree, if at all, in which it may be proposed to reduce the existing duties of this description, and the direct tax. As these points, however, do not fall within the sphere of the duties assigned to this office, which does not, consequently, furnish the materials for forming a correct judgment upon them, I shall abstain altogether from their direct consideration, only so far incidentally noticing such of them as the inquiry demands.

Combining the various circumstances that enter into a consideration of the subject, I am of opinion that the existing branches of internal revenue are eligible in the following order:

Duty on stills.
Direct tax.
Duty on sales at auction.
Duty on stamps.
Duty on licenses to retail.
Duty on carriages.
Duty on distilled spirits.
Duty on various goods manufactured, including refined sugar.
Duty on household furniture, and gold and silver watches.

The principal circumstances that have led to the formation of this opinion, of the preference of some over other of these as subjects of taxation, are their comparative productiveness, the certainty of their products, their equality of operation, either individual or geographical, and the ease with which they may be collected.

The duty on stills and the direct tax eminently, although in different degrees, possess these qualities. Should the former be raised fifty per centum, and the latter be diminished one-half of its present amount, these qualities will, it is believed, be more completely insured than by the imposition of either at a higher rate. The product of each will be considerable and sufficiently certain; that of the duty on stills will be augmented, while that of the direct tax will remain unaffected by a state of external embarrassment; the duty on stills will fall heaviest on those districts that are the least affected by the direct tax; the duty on stills will, in the first instance, be drawn from a few, while the direct tax will be payable by nearly every member of the community; and both may be collected without oppression, and at a moderate expense.

The duties on sales at auction, on stamps, and on licenses to retailers, possess, though not in equal or in so high a degree, the same qualities.

The duty on sales at auction is very uncertain in its amount. In a period of prosperous commerce it may be estimated at $600,000, while, under contrary circumstances, it may sink to $300,000. It is, however, collected with the greatest ease and certainty; and although paid by a few persons, and in a few places, its operation is nearly the same with that of the duties on customs. It may be proper here to observe that, however correct the opinion generally expressed by economical writers may be under the circumstances assumed by them that this duty falls principally, if not exclusively, on the seller, there is the best reason, under the circumstances and limitations of the existing duty, to think this opinion inapplicable to it, as it attaches to few objects other than foreign merchandise, on the sales of which, by auction, the importer is understood, generally, to gain a higher profit than by private sales. Should this duty be continued, it is proposed that its amount remain unchanged.

Although the duty on stamps appears, on first impressions, to fall exclusively on a particular class of the community, yet it is obvious that it is a class which, from dealing more extensively in money or in articles consumed by others who eventually pay the taxes imposed on them, would not, but for some such tax, pay a due proportion of the public burdens. The product, moreover, of this duty is considerable; it is collected with scarce any difficulty, and from the diffusive effects of money and credit its eventual operation may be viewed as sufficiently equal. It is also proposed that this duty, if not abandoned, remain unchanged in its amount.

The duty on licenses to retailers is calculated to yield a considerable revenue. It has the disadvantage, in common with the duty on sales at auction, of sinking in its amount when it will be most wanted, and in almost an equal degree. It is, however, probable that this defalcation would be fully supplied by the augmented proceeds of the duty on stills; it is easily collected, and is not exposed to much objection on local grounds, but it must be admitted to be extremely unequal in its operation on individuals; so unequal that nothing but its moderation justifies it. For this reason it is submitted that this duty be reduced to its original amount.

I cannot refrain, on this occasion, from suggesting that this duty has fallen with a severity greatly to be regretted on destitute orphans and widows, who have sought relief in the limited profits of a small store, and who are often totally unable to pay a duty the same in amount with that payable by the most opulent retailer. If it should comport with the wisdom of Congress, without infringing the constitutional provision which requires all duties to be uniform throughout the United States, to exempt this unfortunate class of persons from the duty, I think the exemption can be so extended as to guard the revenue from any serious incidental abuse.

Should the internal duties and the direct tax be retained, under the suggested modifications, they may be computed to produce the following amounts:

Duty on stills	$1,800,000
Direct tax	3,000,000
Duty on sales at auction	400,000
Duty on stamps	400,000
Duty on licenses to retailers	750,000
Carried forward	6,350,000

Brought forward.....	$6,350,000
Allowing for the expenses of collection and bad debts.....	350,000
There will remain a net revenue of	6,000,000

While a prosperous condition of the nation will gradually increase the proceeds of these duties, it is not believed that they would be materially diminished by a contrary state of affairs; and it may be added in their favor that their modes of collection have become familiar, and are generally satisfactory to those on whom they are imposed.

The entire abrogation of the duties on carriages, on distilled spirits, (except, perhaps, where distilled in small distilleries,) on various goods manufactured, including refined sugar, on household furniture, and on gold and silver watches, is respectfully suggested.

The duties on carriages will not, it is believed, produce more than $175,000. The amount, in most instances, payable is so small, and the number of persons on whom it operates so large, being not less than seventy-six thousand, by which its collection is rendered peculiarly troublesome, as to render the policy of its continuance very doubtful, notwithstanding its abstract correctness. It should be added, that while every owner of a carriage is permitted, as under the present act, to affix his own value to it, the duty must continue to operate very unequally.

The duty on distilled spirits would, undoubtedly, if retained, be productive. It is not, however, believed that it will, under any modification of which it is susceptible, be equally productive with that which may be imposed on stills. The various strengths to which spirits are now raised, without being, in any considerable degree, under the present system, subjected to proportionate duties, necessarily renders this duty unequal; nor has any mode been as yet devised, except the hydrometrical test, of ascertaining these strengths with precision. If the application of this test shall be still considered by Congress as impolitic, if not impracticable, in a country of such wide extent, and in which the distilleries are so numerous, a steadily increasing inequality will characterize the continuance of this duty, much dissatisfaction will be felt by those who consider themselves as extraordinarily burdened, and a disposition be too likely to prevail to evade an honest compliance with the requisitions of law. The information which I have received from different districts of the United States leaves no doubt on my mind of the gratification which would generally be felt at a commutation of the duty on spirits into one on stills; especially if the latter shall not exceed double the amount of the existing duty, as fixed by the act of July 24, 1813. I am not prepared to say that this change would be generally satisfactory in those districts in which the stills are small, and principally used in the distillation of fruit. Although it is very questionable whether an adherence to the present system, so far as it applies to small stills, will not eventually be found to be impolitic and unsafe, it is not apprehended that any great immediate defalcation of revenue will ensue from it.

The duties on various manufactured articles, of which that on refined sugar, although laid by a distinct act, is considered as falling under the same principle, have been always viewed as of doubtful policy, and a state of peace has weakened many of the reasons for their imposition. Although the present system for their collection was revised with a view to supersede a resort to the odious features of an excise, the existing provisions would seem to be far from being generally satisfactory to the manufacturers. The impression certainly does exist, to a considerable degree, that they are burdensome and oppressive. As it is not perceived that they could be collected on any plan less obnoxious to the manufacturer, as their product will not, considering the number of the objects, be great, and as the trouble incident to their collection, both to the individual and the officer, is considerable, it is proposed that they be entirely taken off.

It seems scarcely necessary to add a word in favor of repealing the act imposing a duty on household furniture, and on gold and silver watches. The smallness of its product must make it manifest, either that it is an improper subject of taxation, or that the mode of its assessment is radically incorrect.

It may be useful to notice that the acts laying stamp duties on promissory notes, &c., and on refined sugar, expire by their own limitation on the 18th of February next.

5. I proceed, in the last place, conformably to your request, to state such existing defects in the laws for imposing and collecting internal duties as have come to my knowledge, and which require amendment.

Duty on licenses to distillers.

No drawback of the duty is at present allowed on domestic spirits exported. It seems reasonable that it should be. As, however, great, if not insuperable, difficulty must arise in ascertaining the identity of the domestic spirits exported, and the heavy drawback allowed on foreign spirits exported may, consequently, be fraudulently exacted on domestic spirits, I would propose that an invariable sum, to be somewhat less than the virtual duty on domestic spirits, be allowed on the exportation of all spirits, whether foreign or domestic. In case the duty on spirits be taken off, and that on stills be increased fifty per centum, the drawback might be six cents a gallon. This will operate as a bounty on the domestic manufacture, and may so far be considered as beneficial; the drawback to be paid by the collectors of the customs, subject to the same conditions as other drawbacks, only, however, on spirits not below first proof. As the drawback will be paid solely at the ports of exportation, the strength of the spirits can be easily ascertained by the officers employed in the collection of the customs.

Under the old revenue laws, in the case of the exportation of domestic spirits made out of molasses, the drawback allowed included the duty paid on the importation of that article. If, in like cases, the present duty on molasses, which is ten cents a gallon, be allowed to be drawn back, great fraud may be practiced on the revenue, from the improved process of distillation, by which it is understood that spirits made from molasses may be so refined as to be incapable of being distinguished from the higher kinds of spirits made from grain; whence the drawback allowed on the former may be exacted for the latter. I perceive no effectual remedy for this inequality of burden, except in the reduction of the duty on imported molasses, or in the subjecting the distilleries in which spirits are made from foreign materials to a more rigid inspection and control than are sanctioned by the existing laws, or would, perhaps, be agreeable to the manufacturer.

Duty on licenses to retailers.

Numerous cases occur of persons who have received licenses in one place removing to another in which a higher rate of duty is paid, who, under the existing provisions of law, are obliged to take a new license, thus losing a portion of the duty originally paid commensurate with the unexpired period for which it was issued. It is proposed that an authority, under suitable regulations, be given to the Collectors to grant in these cases a new license on the payment of the difference of duty, and that a like authority be given to grant other licenses in all cases in which they are chargeable with higher duties than those originally granted.

Stamp duty on notes, &c.

The same duty is now laid upon discounted promissory notes of like value, without regard to the length of time for which they may be given or discounted. It was, nevertheless, probably imposed under the idea that the period for which they would be discounted would be within sixty days. Some banks, to reduce the duty, discount notes for a much longer term, while others continue their loans for an enlarged period on the same note given for sixty days, which is retained by them as a security, after it becomes payable. Although the effects thus actually produced may not be considerable, as their causes are as yet partial, so far as they do exist, they create a corresponding inequality in the duty, and are, from this and other circumstances, likely to be much extended. To remedy the evil it is proposed that the act laying this duty be so amended as to require any bank that shall discount notes having more than sixty days to run, exclusive of the days of grace, to account for and pay at the same rate for the time beyond sixty days as is now imposed, considering the existing duty as laid on notes given for sixty days, unless such notes be stamped with a sum in the ratio, under this aspect of the present duty, or unless an endorsement of the payment of such excess shall have been made on them by the collector, who will in that case account for it. I have not been able to devise a more adequate amendment, and this can only be viewed as such on the presumption that the banks will act with strict correctness, on which, indeed, the avails of the existing duty greatly depend.

It is proper to add that the first section of the act of March 3, 1815, "to fix the compensations," &c., of Collectors of the direct tax and internal duties, applying only to the year 1815, should no new provision be enacted previous to the 1st of January, 1816, the provisions of the seventh section of the act of August 2, 1813, "making further provision for the collection of internal duties," &c., will be reinstated; by which a commission of six per centum on the internal duties, and a graduated commission on the direct tax, are, under certain limitations, allowed to the Collectors.

I am, with great respect, your obedient servant,

S. H. SMITH, *Commissioner of the Revenue.*

Hon. A. J. DALLAS, *Secretary of the Treasury.*

TREASURY DEPARTMENT, *Revenue Office, January* 1, 1816.

SIR: I have received your favor of the 30th ultimo, enclosing certain inquiries of the Committee of Ways and Means, relative to the internal duties, on which I have the honor to submit the following report:

1. The first inquiry is, "whether, on the supposition of its being determined to repeal the excise on distilled spirits, it may not be advisable, instead of an uniform addition to the present duty on the capacity of the still, so to modify it on stills of different construction as in some measure to equalize the operation of the tax."

The vessels used for distillation in the United States are of two descriptions, commonly distinguished by the names of stills and boilers, the duty on the latter of which is double that imposed on the former. Although these stills, as well as boilers, are greatly diversified in their construction, and their products of spirits correspond in a certain degree with this diversity, I am not sensible that any criterion can be formed by which a just scale of duties could be devised coresponding with their various constructions, so as to lay different rates of duties on differently constructed stills of the same capacities, or on differently constructed boilers of the same capacities. This will appear sufficiently obvious, not only from the great changes in the forms of these vessels already effected, but still more so from the radical alterations they are constantly undergoing. The inquiry of the committee may therefore be considered as confined to two points, viz: the equity of the existing proportion between the duty on stills and boilers, and the correctness of the present scale of duties, as it respects either the period for which licenses are granted, or the materials used in distillation.

The data do not exist at the Treasury for forming a positive opinion whether the proportion between the existing duty on stills and boilers is equitable. Without such information, there would be much hazard, it is apprehended, in disturbing it. The popular opinion undoubtedly is that the duty on boilers is relatively too low. But there is strong reason to distrust the correctness of this opinion. The accompanying statement shows the number of licenses, of different denominations, issued for boilers to the present time, amounting to 1,171. From an examination of the licenses for stills issued during the same period, they appear to amount to 45,396. As the boilers are, in general, of much smaller capacities than the stills, it is not thought, notwithstanding the double duty paid by them, that the relative product of the whole duty received for them will exceed the proportion which their number bears to that of the stills that have been licensed. If so, the duties received for boilers will not exceed a thirty-eighth part of that received for stills, and while the boilers may be computed to have contributed $56,195, the stills may be estimated as having contributed $2,079,246, from the commencement of the duty to the present time, so far as returns have been received. Had the distillation by boilers been attended with the superior profit ascribed to it, their relative numbers could have scarcely failed to have been augmented. There is, indeed, good reason to infer that their relative numbers have not increased during the past year, as I find that, on an enumeration of the stills and boilers ascertained on the 25th of November, 1814, to have been issued, there was found to have been granted 18,846 licenses for stills, and 542 for boilers. A comparison of those numbers with those specified above, shows that the proportion of boilers to stills has since been diminished.

It will be remarked that the general use of boilers is confined to a small part of the United States, about two-thirds of the whole number being in the State of New York. Did the boilers possess the superior advantages alleged, the aggregate *license duty* paid in that State should bear a decidedly lesser proportion to the *duty on spirits* than that of a State, say Pennsylvania, in which but sixty-five boilers have been issued, and the materials used for distillation are the same. But on recurring to facts, it is found that the amount of the duties accrued since the 1st of January last, in New York, on licenses, is $84,000, and that on spirits, at 20 cents per gallon, is $142,000; while in Pennsylvania the amount of the license duty is $133,000, and the same duty on spirits, $252,000. Did the same proportion between these two duties subsist in New York as in Pennsylvania, the amount of the duty on spirits in New York would be $17,000 more than it actually is. This result furnishes a strong argument that the duty on boilers is relatively sufficiently high.

The next point of inquiry is, whether the present scale of duties, as it respects the periods for which licenses are granted and the materials used in distillation, is correct.

Considering the importance of the distillation from fruits, and its character in general of a domestic manufacture, it would seem doubtful whether it is duly protected by the existing scale, which, rising in a rapid ratio with the diminutions of the periods for which licenses are granted, falls upon this species of the manufacture with disproportionate severity, notwithstanding the greater facility and celerity with which spirits may be extracted from fruits. Should the alternative of paying twenty-five cents on the gallon of spirits be abolished, and it be determined to augment the license duty as proposed by the Secretary of the Treasury, I would submit the expediency of substituting the following scale, requiring, however, that in all cases where the duty on a license does not exceed twenty dollars, it shall be paid at the time of obtaining it.

For a license for a still employed on domestic materials—

For 1 week	9 cents.
For 2 weeks	16 cents.
For 1 month	30 cents.
For 2 months	56 cents.
For 3 months	80 cents.
For 4 months	102 cents.
For 6 months	140 cents.
For 1 year	216 cents.

The great rise in the price of molasses, and the embarrassments therein incident to the ordinary habits of distillation from this material, recommend, in my opinion, the substitution, in lieu of the present scale of duties on stills employed on foreign materials, of one in all respects corresponding with that by which the issue of licenses for stills employed on domestic materials is regulated, excepting its augmentation, in the ratio of twenty-five per centum, which, while it will vary the rates paid for the shorter periods, will leave that payable for a year undisturbed. The equity of this modification seems to be strengthened by molasses having become in one section of the United States a domestic material, from which a considerable quantity of spirits is made, the duty on a license for making which, in that section, will be much less than on a like license in another section where the molasses used is foreign.

2. Estimate of the product for an entire year of each of the internal duties proposed by the Secretary of the Treasury to be continued permanently:

On licenses for stills and boilers	$2,400,000
On carriages	175,000
On licenses to retailers	750,000
On sales at auction	400,000
On stamps	400,000
On refined sugar	150,000
	4,275,000

3. Estimate of the product for an entire year of each of the duties proposed by the Secretary of the Treasury to be repealed:

On household furniture and gold and silver watches		$300,000
On various goods, manufactured within the United States, on which duties are imposed by the act of January 18, 1815		1,600,000
On licenses to retailers		375,000
On distilled spirits	$2,800,000	
But it is proposed to double the present duty on stills, by which it is computed that an increase of revenue from stills will accrue of	1,200,000	
Deducting the last sum there will remain	1,600,000	1,600,000
		3,875,000

I am, with great respect, your obedient servant,

S. H. SMITH, *Commissioner of the Revenue.*

Hon. SECRETARY OF THE TREASURY.

TREASURY DEPARTMENT, *Revenue Office, February* 22, 1816.

SIR: I have the honor to acknowledge the receipt of a letter from the Committee of Ways and Means, dated the 20th instant, which you have referred to me, and to make thereupon the following report:

The first inquiry made by the committee is, "What amount of duty should be imposed on those stills with which *heaters* are used for heating the liquor before it is put into the still, in order to equalize them with the common still?"

Of this description of stills, the kinds now in use are so various, and the facility of multiplying them so great, that it is not perceived how they can be designated by any definition that will effectually distinguish them from what the committee denominate common stills. It is believed that by far the greater part of spirits distilled in the United States is by their agency. The heater is sometimes connected with, and forms a part of, the still, subject, it is believed, as such, to the duty. Sometimes it forms a separate vessel. Whether the committee embrace both these kinds of stills, or only the former, does not distinctly appear from the terms of the inquiry. That the former have a considerable advantage over what are called common stills is undoubted; but it is an advantage which, with very little if any additional expense, is open to all. The ratio of this advantage will be necessarily as various as the diversity in the construction of the stills; and if this construction cannot be defined with precision, an ineffectual attempt to define it may be more productive of fraud than revenue. The most approved still now in use in the United States is, perhaps, that in which Witmer's improvement on Anderson is used, in which the heater forms a constituent part of the still, in the form of a globe at its top. Its superiority to other stills consists principally in the economy of fuel and the rapidity with which the process of distillation is conducted in it. There is good reason to believe that the expenses of distillation in it are at least one-sixth less than in the old still. While this fact may serve in some measure to graduate the ratio of the duty, it decisively proves that the principal advantage to the distiller must continue to flow, not from a difference of duty, but from the difference in the expense of distillation, independently of the duty.

The second inquiry of the committee is, "What amount of duty should be imposed on steam stills where the heat is communicated to a small boiler filled with water, and the liquor for distillation is put into wooden vessels, where it is boiled by the application of steam from the boiler?" On this point, having fully expressed my ideas, accompanied by a statement of official facts, in my letter to you of the 1st of January last, I beg leave to refer to it as conveying my present impressions.

The third inquiry of the committee is, "What scale of duties will equalize the tax upon the broad-bottomed shallow still and the common deep still?"

Most of the ideas expressed under the first head of inquiry equally apply to this, with this difference, that the line of separation in this last case will be still more difficult to be drawn, and that in point of fact the broad-bottomed stills have a very limited existence in this country. Whether, indeed, they bestow, according to the modes in which distillation is conducted in the United States, any decided advantages over the other stills may well be doubted. In some parts of Europe they certainly are attended with great relative benefits. But this, so far as I have attended to the subject, arises almost exclusively from their filling their stills with liquors free from the gross material—a course totally opposite to that practiced in the United States.

The fourth inquiry of the committee is, "Ought any alteration to be made in the rates imposed upon stills used in distilling foreign materials?"

Considering foreign materials as equivalent to molasses, the only foreign material extensively used in the United States, I shall confine my remarks to spirits made from it. The principal facts applicable to this species of distillation are, that the process is conducted with much greater rapidity, and, so far as regards machinery and labor, at a less expense than in that in which grain is the material. It was on this ground, connected with the policy of giving a preference to the consumption of the domestic material, it is presumed, that a higher rate of duty was originally imposed on distillations from foreign than from domestic materials. The justice of the discrimination does not appear to have been then questioned. As the supply of molasses was, at that time, abundant, and as its price was relatively much lower than it either is at present or is likely hereafter to be, the manufacture, notwithstanding the higher rate of duty, was prosperous, in consequence of which very expensive and costly establishments were formed in several of the eastern States. Since that period the price of molasses has risen probably more than any other foreign commodity, and there has been imposed upon it a high additional duty. The effect of these and other causes has been to paralyze, or entirely suspend the manufacture. An attempt is now making to revive it, the success of which is represented as equivocal, but which would be greatly aided by a reduction of the duty to that paid on stills employed on domestic materials. Representations which I have recently received on this point, in which I have great confidence, induce me to believe that such a reduction will augment the revenue without in anywise interfering with distillations from domestic materials.

The obvious conclusion, from the foregoing remarks, is, that it is not expedient to impose special duties on the stills mentioned in the first and third inquiries, inasmuch as it is impracticable to define them so as to distinguish them with precision from other stills. Even should it be possible to do this, so far as regards stills now in use, the equalization would probably be but temporary, as, by a modification of the principle of their construction, the additional duty would be soon evaded. This seems to be the necessary effect of the progressive improvements in the arts which are, perhaps, in no instance, more active or fruitful of change than in the formation of the implements of distillation in the United States.

If it shall, nevertheless, be determined by the committee to lay distinct duties on the kinds of stills stated by them, it will give me pleasure, in case of a more detailed statement of their views, to state the amounts of duty to which they ought, in my opinion, to be respectively subjected according to their productive capacities.

I am, with great respect, your obedient servant,

S. H. SMITH, *Commissioner of the Revenue.*

Hon. A. J. DALLAS, *Secretary of the Treasury.*

TREASURY DEPARTMENT, *Revenue Office, December* 3, 1816.

SIR: The Secretary of the Treasury having, on the 29th day of June last, referred to me a resolution of the House of Representatives of the 9th of March preceding, requiring him "to report to the next session of Congress whether any, and if any, what, alterations are necessary to equalize the duty on the capacity of stills, boilers, and other implements used in distillation," I have the honor to make thereon the following report:

To obtain the best materials for forming an opinion on the point referred to me, a letter was, on the 14th July, addressed to Dr. Samuel L. Mitchell, of New York, and to Alexander Anderson, Esq., of Philadelphia, a copy of which is annexed, (marked A.)

On the 15th of the same month a circular letter (marked B) was addressed to the respective Collectors of the internal revenue.

Messrs. Mitchell and Anderson, having promptly undertaken to fulfil the trust confided to them, have transmitted, as the result of their inquiries, the annexed communications, (marked C, D, E, and F.)

Answers have been received from most of the Collectors, from which it is computed that there are in the United States—

650 boilers, of an average capacity of one hundred and two gallons;
11,070 stills, of capacities not exceeding fifty gallons;
17,080 stills, of capacities between fifty and one hundred gallons;
9,160 stills, of capacities between one hundred and two hundred gallons, and
570 stills, of capacities exceeding two hundred gallons.

Agreeably to the information derived from these and other sources, aided by that previously in the Treasury, it appears—

That by far the greater number of stills, more, probably, than nine out of ten, are of the common old construction, which is generally very uniform.

That the shallow stills, though at present few in number, are increasing slowly.

That if the late changes and present most approved forms of construction be taken as a guide, the advantages, combining all the incidental circumstances of the shallow over the deep still, do not seem to be generally considered as great.

That the benefits attached to stills with Witmer's and Anderson's improvements appear to be much greater.

That the new stills in use exhibit a great variety of construction, and differ in their productive powers much from each other.

That the boilers, as well in their construction as their products, differ greatly from each other.

That, although the present duty on the boilers is generally considered as relatively lower than that on the stills, the former do not seem materially, if at all, to increase; that, on the contrary, the instances are frequent in which they have been abandoned for stills, a circumstance which arises, perhaps, principally from the inferior quality of the spirits made with the boilers. A contrary opinion is, however, expressed on this point, as well as others connected with boilers, by Mr. Anderson.

The inequalities in the operation of the existing duties do not, in my opinion, sensibly affect the revenue, or give to one description of vessels advantages, in their practical effects, greatly injurious to those of a different description. As, however, it satisfactorily appears that several cases exist of stills, as well as boilers, of a particular form, paying at present but an inconsiderable duty compared with that generally paid, it is probable that these inequalities, however limited at present, will, unless seasonably counteracted, become the germs of much greater inequalities.

It has been suggested that this counteraction may be effected by graduating the duty according to the size and form of each still or boiler, on a principle resulting from a combination of their form and size.

It was, in a great measure, with a view of ascertaining the practicability of this suggestion that the inquiry submitted to Messrs. Mitchell and Anderson was instituted. Their answers, and particularly the experiments of Mr. Anderson, will show the light they have been enabled to shed upon this point.

Although it does not appear, either from their researches or from a general consideration of the subject, that the adoption of such a principle is absolutely impracticable, the complexity attendant on any plan that has been devised for its application is so great as to render the result at least questionable; while, if the opinion of Mr. Anderson, on the relative products of shallow and deep stills, be received as correct, the necessity for adopting such a principle is greatly shaken.

Should, under the impression that shallow stills have, according to a given ratio, any advantage over deep ones, a duty be laid on their capacity up to a certain line, and a lower duty on their capacity above such a line, increasing at pleasure the several rates of duty, it must be obvious that, as the forms of the stills now in use are extremely different, and are daily becoming more so, the inevitable effect of such a principle would be, unless equal in its operation on all possible kinds of stills, to act as a bounty, at the expense of all the rest, on vessels so constructed as least sensibly to feel the duty.

To show how difficult it is to find and to apply such a principle, it may be useful to state the recent use of a deep still, with a large hollow cylinder, open at the bottom and rising at the centre to a considerable height, by which the surface around this centre exposed to the direct action of the fire, is greatly enlarged. Here, then, is an instance of a deep still, the duty on which would be relatively light, possessed, perhaps, of equal, if not greater, productive powers than a shallow still.

If it shall be deemed useful to adopt a principle doubtful in theory, and attended with such difficulties in its application, and it shall, nevertheless, be considered expedient to attempt a further equalization of the existing duties, the following is suggested as the most equitable and effectual plan:

It has been stated that by far the greater number of stills, more, probably, than nine out of ten, are of a uniform construction. As it is on considerations drawn from the productive powers of these that the present duties were imposed, all that is requisite to insure an equal and impartial operation of the duties, as well on existing stills of a different construction as on such as may be hereafter constructed, is to impose duties on these two classes, agreeably to their productive powers, proportionate to those paid on stills of the common kind. To effect this object it is respectfully proposed: That the present duties on stills be the minimum duties imposed, to be exacted in all cases not specially provided for; and that it be specially provided that, in the case of stills which deviate from the common construction, a particular survey be made of each still at the time it shall be first used, and that the duty on its capacity be specifically fixed on its computed productive powers, agreeably to the award on such survey: that this survey and award be made by the Collector, with such professional skill as he may call to his assistance; but that, in case the award be not satisfactory to the owner of the still, a reference be authorized to such person as may be named by the Collector and such person as may be named by the owner of the still, with power, in case of their disagreement, to name an umpire; that the expense, if there be no appeal from the original survey, be defrayed by the United States, and, if there be an appeal, by the owner of the still; and that the award thus given shall continue to regulate the duties payable until the still shall undergo a change in its former size, when a like survey shall be repeated.

In the case of boilers, it would seem best to submit them all to a special survey, adhering to the present as the minimum rates of duty.

An essential feature of this plan is, in no instance, to receive on any still or boiler a lower rate of duty than that now imposed: for, should the system admit, according to circumstances, of a diminution

as well as augmentation of duty, from the prescribed standard, it would be difficult to assign any limits to the consequent defalcation of revenue.

The objection to this plan, on the ground of expense, cannot be great, as the anomalous cases to which it would apply would not, probably, in the first year, amount to one thousand, while, in subsequent years, they would be comparatively few.

I have the honor to be, &c.,

S. H. SMITH.

Hon. WILLIAM H. CRAWFORD, *Secretary of the Treasury.*

19TH CONGRESS.] No. 763. [2D SESSION.

STATE OF THE FINANCES.

COMMUNICATED TO THE SENATE DECEMBER 13, 1826.

TREASURY DEPARTMENT, *December* 12, 1826.

SIR: I have the honor to transmit a report prepared in obedience to the directions of the act supplementary to the act entitled "An act to establish the Treasury Department," passed on the 10th of May, 1800.

I have the honor to be, with the highest respect, your obedient servant,

RICHARD RUSH.

The Hon. the PRESIDENT *of the Senate.*

REPORT.

In submitting to Congress the annual report required by law on the finances, the Secretary of the Treasury is happy in being able to represent them for the present year as in a satisfactory condition. Whilst other countries, and some with which the United States maintain extensive dealings, have beheld great branches of their industry, if not altogether prostrated, interrupted to an extent productive of a high degree of suffering, the United States have experienced within themselves no such calamitous occurrences, and have been freed from all other than a slight recoil of the pecuniary evils which have been seen to press so heavily in other regions. When adverting to the complicated connexions that bind together the pecuniary interests of commercial States having large exchanges with each other, the reaction from abroad has been less felt than might have been expected, and has brought with it no results afflictive to the community, or inauspicious to the regular operations of the Government. The public obligations have all been punctually fulfilled without any increase of the public burdens; and the national revenue, which derives no aid from the existence of direct taxes or internal duties of any kind, but rests upon the customs almost exclusively, has been unusually abundant in the sums realized for the year drawing to a close, and promises to be fully adequate to meet every stated head of the public expenditure, including the sums annually devoted to the extinguishment of the debt for the year that is to come. This substantial prosperity, the result of the general industry fostered by good laws and a just economy in the public administration—laws which, by enlarging the home demand for the productions of the soil, have aided in supplying deficiencies in the foreign demand, and which, by superadding to exports the results of manufacturing to those of agricultural labor, have tended to open new avenues to external traffic—this state of the country in its financial resources and concerns for the year will be seen in the recapitulations that follow. They will consist, first, of the amount of moneys paid into the Treasury in 1826 and in the year preceding, and the expenditures for those two years; next, of the state of the public debt, and the portions of it that have been paid off, which will be seen to exceed the sums regularly appropriated by law for that purpose within the year; and, lastly, of the estimates of the public revenue and expenditure for the year 1827.

I.—OF THE PUBLIC REVENUE AND EXPENDITURE OF THE YEARS 1825 AND 1826.

The net revenue which accrued from duties on imports and tonnage during the year 1825 amounted (see statement A) to		*$24,358,202 57
The actual receipts into the Treasury from all sources during the year 1825 amounted to		$26,840,858 02
Viz:		
Customs, (statement A)	$20,098,713 45	
Public lands, (statement D)	1,216,090 56	
Dividends on stock in the Bank of the United States, arrears of internal duties and direct taxes, and incidental receipts, (statement E)	482,134 69	
Repayments of advances made in the War Department for services or supplies prior to the 1st of July, 1815	43,919 32	
Loan of five millions, under the act of Congress of the 26th of May, 1824	5,000,000 00	
Making, with the balance in the Treasury on the 1st of January, 1825, of		1,946,597 13
An aggregate of		28,787,455 15

* Statements B and C, connected with this document, are reserved for a separate communication.

Brought forward			$28,787,455 15
The actual expenditures of the United States on all accounts during the year 1825 amounted (statement F) to			23,585,804 72
Viz:			
Civil, diplomatic, and miscellaneous		$2,748,544 89	
Military service including fortifications, ordnance, Indian Department, revolutionary and military pensions, arming the militia, and arrearages prior to the 1st of January, 1817		5,692,831 19	
Naval service, including the gradual increase of the Navy		3,049,083 86	
Public debt		12,095,344 78	
Leaving a balance in the Treasury on the 1st of January, 1826, of			5,201,650 43

The difference, amounting to $82,411 35, between this balance and that stated in the last annual report from the Treasury, which was $5,284,061 78, is owing to the balance last year having been given as an estimate only. Actual settlement has fixed it at the sum now stated.

The actual receipts into the Treasury during the first three quarters of the year 1826 are estimated to have amounted to			$19,585,932 50
Viz:			
Customs		$18,031,426 86	
Public lands (statement G)		1,053,961 29	
Dividends on stock in the Bank of the United States		402,500 00	
Arrears of internal duties and direct taxes and incidental receipts (statement H)		80,492 72	
Repayments of advances made in the War Department for services or supplies prior to the 1st of July, 1815		17,551 63	
And the actual receipts into the Treasury during the fourth quarter of the year are estimated at			6,300,000 00
Making the total estimated receipts into the Treasury during the year 1826			25,885,932 50
And with the balance in the Treasury on the 31st of December, 1825, of			5,201,650 43
An aggregate of			31,087,582 93
The expenditures of the first three quarters of the year 1826 are estimated to have amounted (statement I) to		$18,714,226 66	
Viz:			
Civil, diplomatic, and miscellaneous	$2,029,331 55		
Military service, including fortifications, ordnance, Indian Department, revolutionary and military pensions, arming the militia, and arrearages prior to the 1st of January, 1817	5,266,980 93		
Naval service, including the gradual increase of the Navy	3,321,332 79		
Public debt	8,096,581 39		
And the expenditures of the fourth quarter are estimated at		5,947,817 30	
Viz:			
Civil, diplomatic, and miscellaneous	840,000 00		
Military service, including fortifications, ordnance, Indian Department, revolutionary and military pensions, arming the militia, and arrearages prior to the 1st of January, 1817	1,293,000 00		
Naval service, including the gradual increase of the Navy	900,000 00		
Public debt, viz:			
Reimbursement of principal	$2,002,306 71		
Payment of interest	912,510 59		
	2,914,817 30		
Making the total estimated expenditure of the year 1826			24,662,043 96
And leaving in the Treasury, on the 1st of January, 1827, an estimated balance of			6,425,538 97

Should the estimate of receipts for the fourth quarter prove to be correct, the total amount of receipts for the year 1826 will have exceeded the total estimates presented to Congress last year by a sum approaching four hundred thousand dollars.

Of the balance of $6,425,538 97 stated, by estimate, as that which will be in the Treasury on the 1st of January, 1827, it is proper to remark that it will be subject to the following charges: 1. The balances of unapplied appropriations which will remain to be satisfied after the 1st of January, 1827, amounting, by estimate, to $3,425,000. 2. About one million of dollars in funds not at present effective, as particularly explained (page 8) in the last annual report. 3. The reservation of $2,000,000, under the fourth section of the act of Congress of the 3d of March, 1817, entitled "An act to provide for the redemption of the public debt."

The directions issued last year to the Receivers and Collectors of the public revenue in all parts of the United States not to receive, in any payments made to them, bank notes of any of the State banks of a less denomination than five dollars, continue in full force, and are lending their aid in discountenancing the circulation of small notes, and substituting in their stead a greater proportion of the metallic medium.

II.—OF THE PUBLIC DEBT.

That the precise nature and amount of the funded debt of the United States as it exists at the present time may be seen, the several descriptions of debt of which it is composed, with the periods at which they were contracted and are redeemable, will be stated.

The aggregate amount of the debt on the 1st of October last (statement No. 3) was $75,923,151 47. This sum includes the remnant of the debt of the Revolution, amounting to $13,296,247 70, at an interest of three per cent., and the sum of $7,000,000 subscribed to the Bank of the United States, the United States owning an equal amount in the shares of the bank. These sums, making together $20,296,247 70, are both redeemable at the pleasure of the Government.

The remainder of the debt has been contracted since the 1st of January, 1812, and consists of the sums that follow, redeemable at the dates that follow:

1. The sum of $11,254,197 46, at six per cent., being the residue unpaid of the loan under the act of the 8th of February, 1813, and redeemable in 1826.

2. The sum of $13,096,542 90, at six per cent., being the residue unpaid of loans made in 1814, and redeemable in 1827.

3. The sum of $9,490,099 10, at six per cent., being the residue unpaid of loans made in 1815, and redeemable in 1828.

4. The sum of $769,668 08, at an interest of four and a half per cent., being one half of the six per cent. stock of 1813, exchanged under the act of Congress of the 3d of March, 1825, and redeemable in 1829.

5. The sum of $769,668 08, at an interest of four and a half per cent., being the other half of the six per cent. stock exchanged as above, and redeemable in 1830. These two last enumerated sums were set down last year by estimate at $792,569 44, respectively. The accounts of the Commissioners of Loans having since been adjusted, the true amounts are ascertained to be as now exhibited.

6. The sum of $18,901 59, at five per cent., being the one-third part of the sum of $56,704 77 issued in exchange for the six per cent. stocks of 1813, 1814, and 1815, under the act of the 20th of April, 1822, and redeemable in 1831.

7. The sum of $18,901 59, at five per cent., being one other third part of the sum subscribed as above stated, and redeemable in 1832.

8. The sum of $10,000,000, at four and a half per cent., being stock borrowed under the acts of the 24th and 26th of May, 1824, of the Bank of the United States; one half to pay the Florida claims, the other half to pay off the six per cent. stock of 1812, and redeemable in 1832.

9. The sum of $999,999 13, at five per cent., being the stock created by the act of Congress of May 15, 1820, and redeemable in 1832.

10. The sum of $18,901 59, at five per cent., being the remaining third, subscribed under the act of April 20, 1822, and redeemable in 1833.

11. The sum of $2,227,363 97, at four and a half per cent., being one half of the amount subscribed in exchange for six per cent. stock of 1813, under the act of May 26, 1824, and redeemable in 1833.

12. The sum of $2,227,363 98, at four and a half per cent, being the other half subscribed under the act last above stated, and redeemable in 1834.

13. The sum of $4,735,296 30, at five per cent., being the amount of stock issued under the act of March 3, 1821, and redeemable in 1835.

By the foregoing enumeration it appears that the amount of debt redeemable at the periods specified is	$55,626,903 77
That the amount redeemable at the pleasure of the Government is	20,296,247 70
Making the total amount of the funded debt on the 1st of October, 1826	75,923,151 47
This amount will be reduced by a payment to be made on the 1st of January, 1827, so as to stand on that day at	$73,920,844 76

The amount of Treasury notes outstanding on the 1st of October, 1826, is estimated (No. 4) at $15,040; and the amount of Mississippi stock unredeemed on that day, including awards not applied for, (No. 5,) at $7,400 17.

It will next be proper to state the operations that have been had in relation to the debt since the last annual report from this Department. In that report it was stated that the unpaid loans of 1813, bearing an interest of six per cent., amounted to the sum of $16,270,797 24, the whole of which was redeemable in 1826. It was thought to be incumbent upon the Department to recommend to the consideration of Congress such provision for paying off this sum during the year 1826 as, in the judgment of the Department, gave promise of being most advantageous. The exhibition, in detail, of the entire public debt, as contained above, serves to show that considerable savings in interest had heretofore accrued to the nation by exchanges effected under the authority of Congress of stock bearing an interest of six per cent. for stock bearing a lower interest; or by loans under the same authority, for the purpose of paying off portions of the debt contracted at six per cent. when the time for redemption had arrived, by the creation of new debt to the same amount, subject to an interest of less than six per cent. Under the sanction of past legislative approbation of this economical process in relation to the debt, it was recommended that a loan should be authorized for 1826 to the amount of $9,000,000, redeemable in 1829 and 1830, at a rate of interest not exceeding five per cent., to extinguish this debt of $16,000,000 and upwards, bearing an interest of six per cent., which the Government was thus at liberty to extinguish in 1826, provided it had the means. $9,000,000, it was believed, would have formed a sum adequate to this operation, in conjunction with the other means which it was supposed the Treasury would probably have had at command for the service of the debt in 1826. There is reason to think, from the prices which the public stocks bore in the course of the last winter, and subsequently to the winter, that, had Congress sanctioned a loan to that amount, the efforts to obtain it would not have proved unsuccessful, and the whole of the stock in question have consequently been paid off. But, as no loan was authorized, it became the duty of the Department to proceed otherwise in its measures for extinguishing as large a portion of this six per cent. stock, redeemable within the year, as the means of the Treasury, without the aid of the loan, rendered practicable. This was accordingly done in the manner following: The stock consisted of the residue unpaid, amounting

to $5,064,732 65, of the loan of $7,500,000, under the act of the 2d of August, 1813; and of the residue unpaid, amounting to $11,254,197 46, of the loan of $16,000,000, under the act of February 8, 1813. The former of these balances was wholly paid off with the moneys which the Treasury had at its disposal on the 1st of last July. As regards the latter, the Commissioners of the Sinking Fund, at a meeting held on the 27th of September, resolved that $2,000,000 should be applied towards its reduction at the end of the present year. The holders of this stock, to an amount representing $2,000,000, have accordingly had notice that on the 1st of January, 1827, they will receive payment of the whole of the principal sum specified in their certificates. By the terms under which this loan of the 8th of February, 1813, was contracted, it became redeemable at the pleasure of the United States after the 31st of December, 1825, by the reimbursement of the whole sum which stood credited to any proprietor of the stock at the time when the reimbursement took place. It followed that, in paying off any portion of this loan, no partial payments could be made to the holder of a certificate, but that he was entitled to receive its full and absolute amount without deduction, and also the full amount of all other certificates of this particular stock of which he was at the same time owner. It therefore became necessary, as no preference could be shown to one public creditor over another, to determine by lot the numbers of the certificates to be redeemed, until their aggregate amount should represent the sum intended to be paid off; and such was the plan pursued. The precise mode in which it was carried into effect will be seen by an explanatory paper (L) among the documents transmitted. This resort to chance terminated in giving a small excess over the sum wanted, so that the sum to be paid off on the 1st of January amounts, in exact figures, to $2,002,306 71.

It may be proper to mention that the unpaid six per cents of 1813 were stated last year at $16,270,797 24, when the true amount was $16,316,599 96. The difference was included in the four and a half per cent. stock, under the act of March 3, 1825, since ascertained to have belonged to the stock of 1813. It should be further mentioned that the three per cents were stated last year at $13,296,231 45; to which have been added this year $16 25, since issued for interest on the old registered debt, under the act of 12th June, 1798.

After the proposed payment of $2,002,306 71 shall have been made on the 1st of January, the funded debt will have been reduced from $80,985,537 72, its amount last year, to $73,920,844 76, the amount at which it will stand on the 1st of January, 1827. It hence appears that the means which the Treasury was found to possess for the reduction of the principal of the debt within the year 1826, using those means as largely as could be justified, and as the Commissioners of the Sinking Fund thought proper to sanction, amounted to 7,067,039 36; and that this sum has served to extinguish by so much the unpaid six per cent. loans of 1813, amounting, as by statement in the annual report of December last, to $16,270,797 24. The payment of interest upon the whole debt within the year will have amounted by the close of the last quarter to $3,944,359 33, making in the whole, principal and interest, applied to the debt in 1826, $11,011,398 69.

Of the foregoing sum of $73,920,844 76, of which the debt will consist on the 1st of January, 1827, $31,838,532 75 will be at an interest of six per cent.; $12,792,000 20 at an interest of five per cent.; $15,994,064 11 at an interest of four and a half per cent.; and $13,296,247 70, the remnant of the revolutionary debt, at an interest of three per cent.

It remains to offer such suggestions, connected with the debt for the year ensuing, as a provident regard to the public resources is thought to point out. It is seen from the recitals that have preceded that much the largest part of the debt exists at present in stock of six per cent. This is the highest rate of interest which is paid by the Government. It is conceived to be higher than it is proper should be paid unless where demanded by the public faith. The time and concomitant circumstances which characterized the creation of this part of the debt necessarily burdened it with so heavy a rate of interest; but that with the ample resources, the unquestioned security, and the exalted credit of the Government, it should continue to pay it, where the option concurs with the presumed ability to shake it off seems no longer warrantable. Of the whole sum, approaching thirty-two millions of dollars, which stands at this interest, nine millions have been redeemable within the present year. Thirteen millions will become redeemable on the 1st of January, 1827, and nine millions on the 1st of January, 1828. Fractions are dropped in the recapitulation. The advantage to the nation of converting by loans, or by exchanges, as large a portion as possible of this part of the debt into debt that shall be charged with a lower interest appears to be so obvious that the expediency of recommending to Congress the proper measures to effect it again suggests itself as an incumbent obligation upon the Department. It is not overlooked that the probability of obtaining a loan for this purpose diminishes, other things remaining equal, as we are brought nearer to the time proposed for its redemption. But the prospect of obtaining it is still believed to be sufficient to justify the endeavor. It is, therefore, respectfully recommended that authority be given by law, and at an early period of the session, to borrow the sum of $16,000,000, at a rate of interest not to exceed five per cent., to be redeemable at the pleasure of the United States, in equal portions, in 1829 and 1830. These years are fixed as the periods of redemption for the reason that operated last year, namely, that under the present arrangement of the entire debt only a very small portion of it (less than $1,000,000) becomes redeemable in either of those years. Should such a loan succeed, it would pay off at once more than one-half of all the stock at six per cent., thereby producing a clear saving to the nation of at least one per cent. on a capital of $16,000,000 for two years, and for a longer period on a part of that capital. The residue of the six per cent. stock, amounting to $15,838,532 75, would await the application of the disposable means of the Treasury during the years 1827 and 1828. Whether those means would prove sufficient for its complete reduction within those years depends upon events that cannot be accurately foreknown. All that can be remarked is, that to the full extent of the ability of the Treasury the means would be applied, and at the periods of time best adapted to the exigencies of the public service, under the directions of the Sinking Fund act and the lights of past experience at the Treasury. If, nevertheless, a part of this residue of the six per cent. stock should be found unextinguished on the arrival of the year 1829, as probably would be the case, the obligation of paying it off then would constitute neither objection nor inconvenience to the measure of a loan upon the terms proposed. It is consequently believed that under all views of the subject the measure would give promise of public advantage. Such a law as is recommended being passed, and its execution confided to the discretion of the Executive, that discretion would be exerted to insure the accomplishment of its object, regarding both the time of obtaining the loan and its conditions, in a manner the most satisfactory.

III.—ESTIMATE OF THE PUBLIC REVENUE AND EXPENDITURE FOR 1827.

The importation of foreign articles into the United States in 1825 was larger than common, having amounted, as by the statements transmitted to Congress on the 30th of last March, to more than $96,000,000 in value. This exceeded by about $16,000,000 the average value of importations for the three years preceding. The excess was larger than could be justified by the mere gradually increasing demand of the country, through its increasing populousness, for foreign supplies, and could only have proceeded from the influence of those accidental and temporary causes which, in commercial countries, are always affecting the operations of trade. A supply so redundant for one year might have been expected, by the natural reflux of these operations, to be followed by supplies more limited for the year succeeding. On this account, as well as through other causes that were adverted to in the annual report of last December, the probability of there being a falling off in the value of the importations of 1826, as compared with those of 1825, was intimated, and has been the fact. The whole importations for 1826 have amounted, from the returns and estimates at present before the Treasury, to about $85,000,000 in value; the whole of the exports, for the same time, to about $78,000,000. Of the imports, about $80,000,000 have been carried in American vessels; and of the exports, about $70,000,000. Of the latter, about $53,000,000 consisted of the product of the United States, and the remainder of foreign productions. The diminished value of importations for 1826 has obviously arisen, in some degree, from the fall of prices in those countries of Europe from which the largest quantity of manufactured articles are sent to the United States, and gives countenance to the opinion that the decrease in quantity has not been in proportion to the decrease in value. If, indeed, the comparative amount and value of exports be assumed as the measure of a correct judgment upon this point, it would even lead to the inference that, as regards some of the principal articles of importation into the United States for 1826, there has been no decrease in quantity, as compared with the importations of 1825. The value of exports from the United States for 1825 exhibits a greater excess over those of 1826 than is seen in the imports; yet, in some of the chief articles of export, the records of the Treasury attest that the quantity, as far as yet known, was greater in 1826. In 1825 the export of cotton was 176,000,000 of pounds; in 1826 it was 192,000,000. The value of the latter, or larger quantity, was $24,000,000. The value of the former, or smaller quantity, was $36,000,000. In like manner, the quantity of flour exported in 1826 was greater than in 1825, whilst the value was less, though not in the same proportion as with cotton. The same is true of rice. The export of flour in 1826 was, in quantity, 858,360 barrels; in value, $4,139,063. In 1825 it was 813,906 barrels; and in value, $4,212,127. The exports of rice in 1826 was 110,635 tierces in quantity, and $1,909,227 in value. In 1825 it was 97,015 tierces in quantity, and $1,925,243 in value. It may be proper to subjoin, that, of the export of cotton in 1825, between nine and ten millions of pounds were of the Sea Island cotton; and of the export of 1826, between six and seven millions. Of tobacco, the quantity exported, as well as its value, rose higher in 1825 than in 1826. But in 1826 the export of tobacco, though considerably less than that of 1824 in quantity, was greater in value. The comparative amounts, in quantity and value, for the three years, stands thus: for 1825, 75,984 hogsheads, and $6,115,623; for 1826, 59,780 hogsheads, and $5,322,964; for 1824, 77,883 hogsheads, and $4,885,566. Taking the three years, therefore, it appears that the quantity exported was greatest in 1824, and the value least.

It would be desirable, with a view to judge accurately of the effects of the tariff upon the importations of foreign merchandise, to ascertain the fluctuations from year to year in the *quantity* of such importations. This cannot be done at present, so far as any official or satisfactory standard at the Treasury is concerned. The returns of the Collectors of the Customs, in relation to goods which pay duty *ad valorem*, have hitherto fixed nothing but their value; and it is known that goods subject to duty under this form comprehend much the largest class of foreign importations. Measures have been put in train for ascertaining henceforth, as far as practicable, the entire quantity of goods subject to this description of duty, as well as the value. But even when time shall have matured these measures and exhibited their results, they will furnish no standard of comparison as to the quantity of importations prior to their adoption. The information will, however, become useful after the lapse of a few years, in its bearing upon the course and developments of our home industry and foreign trade, showing how each, under wise principles adapted to each, may advance co-equally; how the channels and the objects of the latter may shift under the advance of the former without any loss, but with gain, in effective national results—results operating upon the most extensive interests and enriching to the greatest mass of numbers; or how, under the growth of the one, the other is at all destined to become disadvantageously and lastingly abridged. The beneficial parts of these consequences are looked to with confidence and hope from the tariff, as well from our own experience thus far, as from that of other nations of the world distinguished by high degrees of opulence and civilization, and where both have rested upon durable rather than transitory foundations—foundations that have been carefully laid in applying the home industry to the multiplied operations of manufacturing art, no less than to the tillage of the soil, and in making the accumulated productions of both the basis of a great foreign trade. But facts that may shed a distinct light upon the whole subject should be sedulously collected, to serve, if need be, as the groundwork to us of a more perfect system of legislation, in relation to a course of policy so closely interwoven with the interests and character of the social state, and with the national prosperity and power. The foreign trade of the United States, to its inherent causes for progressive extension, superadds another and distinctive one in the constant desire of the Government, as manifested in their permanent laws and emphatically in their recent treaties, to carry it on, freed from all restrictions upon navigation, as well as upon the most enlarged principles and the most entire reciprocity in all other respects. If these principles, of which the United States have largely set the example, were practiced upon more universally by nations, and to the extent uniformly proposed by this Government to their acceptance, the fact might be more important in its influence upon general trade, and upon that of each nation in particular, than abstract declarations illustrative or commendatory of them.

The value of cotton goods subject to *ad valorem* duty imported into the United States in 1826 was, as far as at present ascertained, $8,905,316. The value of the same description of goods imported in 1825 was $12,509,516. The value of woolen goods subject to *ad valorem* duty imported in 1826 was $7,445,493. The value of the same description of goods imported in 1825 was $11,392,264. But, as already intimated, this difference in value cannot be relied upon as a safe test of the difference in quantity. There are seasons when it would be peculiarly misleading, and the present is believed to be one of them. The

duties on each description of these manufactures were calculated on the prices which each respectively bore at the places of exportation during the respective years; and the great fall in prices in 1826 will undoubtedly serve to account, in part, for the difference in the aggregate value of the two importations. Further elucidation will be afforded to the point when it is added that, although the value of cotton manufactures imported in 1826 stands below those imported in 1825 in the proportion stated, it exceeds the value of the same kind of manufactures imported during either of the two years preceding, viz: 1824 and 1823. The same is not true of the woolen manufactures. The value of the latter paying duty *ad valorem*, imported in 1826, is found, from the returns as yet before the Treasury, to be below the value of the same kind of importations for 1824 and 1823, though the difference is far less considerable than between their value in 1826 and 1825; nor is it known at this Department what may have been the comparative value of woolen goods at the places of exportation during the four consecutive years indicated. The valuation of merchandise constituting the total aggregate of our foreign trade, is always made at the port or place of shipment, and the rule applies, consequently, both ways; that is, to all articles of export as well as import, thereby freeing it from objections to which it might otherwise be open. The mode of valuing is, in effect, as follows: the party making the shipment annexes the value to the manifest or list of articles, superadding his oath that it is the true value according to their actual cost, or according to the value which they truly bear at the port and time of shipment. This oath is taken under the supervision of the Collectors as regards exports, and under that of our consuls or other commercial or substituted agency abroad as regards imports. Some other formalities are observed under our laws, particularly in relation to imports; but they are all in aid of the chief provision here stated.

The articles of American manufacture exported from the United States in 1826 will, it is believed, be found to exceed $6,000,000 in value. The particular kinds of manufacture which have made up this profitable and growing branch of the export trade will be presented in detail, and their total value ascertained with more precision, in the general statistical tables now in course of preparation, under the act of 10th of February, 1820, which will be transmitted to Congress at as early a day as their voluminous nature will allow. Of the amount of American manufactures produced for consumption within the United States during the year it is impossible to speak with exactness; but, from indications that cannot deceive, it is evident that it is large—so large that the amount exported would sink to a level below all comparison with it. The surest guide to our belief, under this head, is, that in those branches which have at length been enabled, through a provident legislation, to stand up against that overwhelming competition of pre-established excellence and capital from abroad, which must otherwise have kept down forever their first attempts, the article can now be had cheaper in price, as well as better in quality, than the same articles from abroad, as it was seen in our markets, prior to the efficient protection afforded to our own; hence the apprehensions of monopoly pass away; hence the certainty that competition at home will bring down prices eventually, if not immediately, whilst it creates and diffuses new wealth at home; labor being the foundation of wealth, and producing and disseminating it more universally, and in higher degrees, in proportion as it exists under diversified forms and in full activity. It is then that the farmer, the artisan, and the merchant, give support to each other, each enlarging the occupations and the gains of each; the State, meanwhile, reaping the fruits in fiscal prosperity and political power. As regards the cotton manufactories of the country, there are grounds for supposing that they now make a call for full one-fourth part of all the raw cotton grown in the United States. Authentic information as to the exact quantity is not, indeed, possessed at the Treasury; but, as an approximation, it is believed that the above proportion may be taken without the hazard of essential error. It is gratifying to add that those parts of the United States where manufacturing establishments of all kinds flourish most exhibit an animated industry, an orderly aspect, and an increasing population. Towns and villages are seen rapidly to rise up in such districts, in resorting to which the rural population of the vicinity find ready and profitable sales for the various productions of farming enterprise and labor. It is believed that, as these establishments shall rear themselves up, under adequate encouragement, in augmented numbers and importance, a corresponding activity in foreign trade will become their concomitant in the same portions of country; since, besides the trade in exports, to which, after supplying to their full share the home demand, they open the way, and which will not fail to bring its proper returns on the broad scale of exchanges, the very existence of manufactures, as they assume great variety and reach perfection, superinduces the necessity of constantly bringing into the country new varieties of ingredients as subsidiary to them. So wide, so full of dependence upon all other kinds of labor, not only of our own but of other regions, is this great department of national industry. So certainly do its multifarious and beneficial operations in large, refined, and busy communities perpetually react upon all the other departments; so quick are the alternations of consumption and supply, and over so great a surface of things do both spread themselves, in such communities. It cannot escape attention that the portions of our country, for the most part, answering to these remarks, or to some of them, are not favored, or favored in but a slight degree, with the capacity of producing those immense and exhaustless treasures of the soil spoken of in this paper. For the absence of them their inhabitants, in part, seek compensation in pursuing artificial modes and combinations of industry, which take these treasures as a substratum; by which the great scheme of national advancement is to be seen in its true component parts in our Union; parts naturally destined to make up one systematic whole, where the plough, the loom, and the ship, will each have its appropriate sphere in raising to a proper elevation the entire fabric of our social and public prosperity; in carrying to the highest attainable pitch our riches, our happiness, our power A policy short of this belongs not to a free and intelligent people, surrounded, by the bounty of Providence, with varieties of climate and territory, fostering inclinations and aptitudes for variety in human employments, by an exuberance of mineral and fossil, no less than of agricultural wealth; by vast waters flowing through this territory that serve as natural highways and supply the fund for artificial ones, affording pre-eminently, in connexion with that mighty agent in navigation as in mechanics, the steam power, the means and inducements for an universal and rapid transfer of the products of labor from hand to hand, whether they consist of commodities of useful and ingenious workmanship from the repositories of art or of harvests from the fields of nature; by all the elements and attributes, in fine, geographical, political, and moral, of a great empire. The foundations of such a policy once securely laid in that legislative assistance to our manufactures, without which they must struggle in vain against those of other countries long and thoroughly established, an advantage not inherent but adventitious, yet an overpowering advantage; and, as already proved in some articles of national importance to which we have afforded efficient protection, we shall have nothing to fear for the future. Then, and only then, shall we be raised up to a level in this respect with other countries; then, and only then, shall we stand in a position of equality to listen to doctrines,

right enough it may be in themselves, but of which others have never accorded us the benefit or thought of holding up as doctrines for reciprocal practice, even with numerous safe-guards and reservations, until their own manufactures, in all branches that conduced to national resources and power, had acquired, through ages of experience, of capital, and of skill, a stability not to be shaken.

A resolution passed the House of Representatives in May directing the Secretary of the Treasury to cause to be prepared a well digested manual, containing the best practical information that could be collected on the growth and manufacture of silk, adapted to the different parts of the Union; containing also such facts and observations in relation to the growth and manufacture of silk in other countries as might be useful; and that the same should be laid before Congress at the commencement of their present session. Steps were taken, without loss of time, to obtain the information contemplated by the resolution, as well from all parts of this country as from Europe; but, from the scope which the subject was found to assume, all the information expected under inquiries that have been instituted has not yet got to hand; nor will it now be practicable to have it digested and arranged, even should it all be received, by the time designated. The resolution will continue to command every attention, and be finally acted upon as soon as may be compatible with the accomplishment of its interesting objects. A branch of industry that may be turned to so many purposes useful and ornamental, and which ministers to the wealth of nations with so little cost in the material on which it is originally founded, as well as in the species of labor that is applied to it, naturally merited, as it has received, all the attention which the terms and spirit of the above resolution bespeak.

The value of importations for the year giving the basis of the impost revenue rather than their quantity, it follows that, as the value of those for 1826 has fallen below the value of those for 1825, so will also the revenue from this source be less. The amount of duties secured by bonds on merchandise imported during the first three quarters of the present year is estimated at $21,250,000. The amount that will probably accrue during the last quarter is estimated at about $4,250,000, making for the whole year $25,500,000. The languid state of the tea trade for 1826, a trade always so productive in revenue when it flourishes, has lent its aid, in conjunction with the fall of prices abroad, in diminishing the accruing amount from the customs during the year. Some revival of this valuable trade, valuable under fiscal and commercial views, and from its tendency to encourage more largely the taste for an innocent and wholesome drink in place of those that are neither valuable even under moral views, may perhaps be anticipated in 1827. It may also be presumed that the extensive depression of prices witnessed in Europe in 1826 will not have place upon a similar scale in 1827. Nevertheless, with the causes little likely, in their combination at least, to be marked by speedy repetition that have operated to lower the accruing revenue from the customs for the current year below that of the year preceding, there is every reason for supposing that it will exceed the revenue arising from this source during any one of the four years that immediately preceded 1825, and even go beyond the amount received in that year, though not the amount that accrued in that year. This fact will be entitled to its proper weight in determining to what extent the regulations of the present tariff are likely to bring injurious inroads upon the commercial revenue of the nation.

The debenture bonds issued for drawbacks during the first three quarters of the present year amounted to $3,840,869 10. This is less by $648,841 19 than those issued during the corresponding period of 1825. The amount of those outstanding on the 30th of September last, and chargeable upon the revenue for the next year, was $1,294,310 94, which is less by $564,004 70 than was chargeable on the same day in 1825 upon the revenue of 1826. The deduction in the shape of drawbacks from the accruing revenue of 1826 will therefore, perhaps, exceed $5,000,000.

The amount of duty bonds in suit on the 30th of September was $4,007,882 76. This is a large sum, exceeding by $1,020,535 54 the sum that was in suit on the same day in the year preceding. The excess is in a great degree to be accounted for by the fraudulent transactions in one or two of the principal cities of the United States in relation to imported teas.

Whilst the impost revenue receivable next year will be less than that which accrued in 1825, and has been received or is still to be received in 1826, the public lands promise to yield next year more than they have this. The probability of increased productiveness in this branch of revenue rests on the following grounds: 1. The act of the last session, making "provision for the extinguishment of the debt to the United States by the purchasers of public lands," has arrested almost entirely for the present year the payments for lands sold on credit. That law will, however, expire next July, and the payments under it will be thrown upon the year 1827. 2. A considerable quantity of the lands relinquished to the United States will, it is expected, be brought into market in the course of the next year, amongst others those at Huntsville, which are valuable, being dispersed through a fertile country occupied by a thriving population. It is believed that they will sell promptly and at good prices. 3. A large portion of the best of the public lands in Florida will be offered for sale in 1827. It is understood that these lands are in demand, and anticipated that they will sell well. On these and other grounds it is thought, at present, that the revenue from the sale of the public lands in 1827 will not be overestimated when it is set down at $2,000,000. The state of the Land Office generally will be seen by a report from the officer at the head of that establishment, which accompanied the President's message to Congress at the opening of the session, and will, it is hoped, be found satisfactory.

From the foregoing facts and considerations affecting the customs and public lands, it is believed that the whole revenue of the United States for 1827, from these and other less important sources, may be estimated at upwards of $23,000,000, and that it will arise thus:

From customs	$20,400,000 00
From public lands	2,000,000 00
From bank dividends	420,000 00
From miscellaneous and incidental receipts	330,000 00
	23,150,000 00

The expenditures for 1827 are estimated as follows, viz:

Civil, miscellaneous, and diplomatic	$1,826,549 54
Military service, including fortifications, ordnance, Indian Department, revolutionary and military pensions, arming the militia, and arrearages prior to the 1st of January, 1817	5,646,144 36
Naval service	3,230,260 23
Public debt	10,000,000 00
	20,702,954 13

Which will leave in the Treasury on the 31st of December, 1827, after satisfying all the demands of that year on the basis of the foregoing calculations, a surplus estimated at $2,447,045 87. This surplus will be a disposable surplus, over and above the sum before stated, as not in effective funds, and of the $2,000,000 to be reserved in the Treasury under the Sinking Fund act of March 3, 1817.

In the estimate of expenditures for 1827 the annual appropriation of $500,000 for the gradual increase of the Navy, under the act of the 3d of March, 1821, has not been inserted, that appropriation expiring with the present year. Whatever renewed sum the wisdon of Congress may set apart for this effective arm of the public defence will add another item to the list of expenditures for the year, and lessen by so much the estimated balance at its expiration.

All which is respectfully submitted.

RICHARD RUSH.

TREASURY DEPARTMENT, *December* 12, 1826.

E.

Statement of moneys received into the Treasury from all sources other than customs and public lands during the year 1825.

From arrears of new internal revenue	$25,771 35
From arrears of new direct tax	2,330 85
From fees on letters patent	8,940 00
From cents coined at the Mint	19,496 25
From postage of letters	469 56
From fines, penalties, and forfeitures	3,411 06
From sales of public lots in the city of Washington	1,572 38
From surplus emoluments of officers of the customs	26,960 06
From consular receipts under the second section of the act of 14th April, 1792	2,292 10
From trading establishments with the Indians	10,020 80
From net proceeds of vessels and cargoes condemned under the acts prohibiting the slave trade	4,473 57
From net proceeds of vessels captured from the pirates	325 13
From rent of the Naval Hospital farm, Chelsea	267 45
From interest on balances due by banks to the United States	5,792 42
From Bank of Tennessee, for premiums on drafts for money belonging to the United States, and deposited with said bank	190 38
From interest on notes given for the purchase of the Northumberland House estate	274 87
From annuities to Christian Indians on the river Thames	1,474 98
From moneys previously advanced on account of Second Census	71 48
From moneys previously advanced for ascertaining land title in Louisiana	500 00
From dividends on stock in the Bank of the United States	367,500 00
	482,134 69
From balances of advances made in the War Department, repaid under the third section of the act of the 1st May, 1820	43,919 32
From loan of five millions, at 4½ per cent., per act of 26th May, 1826	5,000,000 00
	5,526,054 01

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, November* 30, 1826.

A statement exhibiting the duties which accrued on merchandise, tonnage, and clearances; of debentures issued on the exportation of foreign merchandise; of payments for drawback on domestic distilled spirits and domestic refined sugar exported; of bounty on salted fish exported; of allowances to vessels employed in the fisheries; of expenses of collection, and of payments made into the Treasury during the year ending on the 31*st day of December,* 1825.

Duties on merchandise	$31,673,687 67
Duties on tonnage and light money	138,847 83
Duties on passports and clearances	12,638 00
Debentures issued	6,391,778 69
Drawback on domestic distilled spirits and domestic refined sugar exported	3,565 00
Bounties and allowances	209,285 57
Gross revenue	25,220,544 24
Expenses of collection	862,341 67
Net revenue	24,358,202 57
Payments made into the Treasury	20,098,713 45

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, December* 12, 1826.

D.

Lands sold, and moneys received for lands, from January 1 to December 31, 1825.

Offices.	Lands sold from January 1 to December 31, 1825.	AMOUNT RECEIVED.			EXPENSES.		Payments made into the Treasury.
		Amount received for lands sold in 1825.	Amount received for lands sold prior to July 1, 1820.	Total amount received in 1825.	Incidental expenses, including salary and commission.	Repayments to individuals for land erroneously sold.	
	Acres.						
Steubenville	21,025.44	$27,446 46	$10,171 41	$37,617 87	$1,851 97	.....	$34,233 57
Marietta	12,700.97	15,890 67	3,135 00	19,025 67	1,110 78	.....	17,139 10
Cincinnati	16,359.00	19,533 65	30,937 88	50,471 53	2,304 38	.....	52,126 47
Chilicothe	19,723.71	21,986 93	10,916 21	32,903 14	2,075 55	.....	30,829 19
Zanesville	25,790.32	33,076 71	16,421 20	49,497 91	2,119 10	.....	49,752 60
Wooster	17,994.76	22,493 42	13,974 28	36,467 70	1,827 14	.....	35,588 54
Piqua	5,325.79	6,652 31	.....	6,652 31	1,150 66	.....	5,135 20
Delaware	23,012.62	28,767 71	.....	28,767 71	1,728 56	.....	10,091 08
Jeffersonville	5,943.25	7,429 03	23,251 07	30,680 10	1,697 52	.....	31,727 69
Vincennes	13,368.04	16,710 14	15,568 89	32,279 03	1,342 72	.....	25,794 84
Indianapolis	52,644.07	72,186 90	.....	72,186 90	2,706 31	.....	36,723 28
Crawfordsville	86,912.17	108,660 39	.....	108,660 39	3,217 11	.....	105,641 89
Fort Wayne	3,403.18	5,261 79	.....	5,261 79	1,332 22	.....	11 87
Kaskaskia	711.92	889 02	1,193 53	2,082 55	1,928 06	.....	96 97
Shawneetown	1,357.63	1,729 04	2,353 36	4,082 40	1,530 68	.....	2,442 00
Edwardsville	5,748.43	7,188 03	1,153 38	8,341 41	1,232 75	.....	212 23
Vandalia	895.36	1,119 20	.....	1,119 20	1,187 56	.....	.....
Palestine	10,323.76	12,899 66	.....	12,899 66	1,291 15	.....	17,162 27
Springfield	26,767.88	33,959 85	.....	33,959 85	1,716 18	.....	30,871 02
Detroit	92,332.55	116,920 72	5,168 73	122,089 45	2,585 43	.....	111,376 76
Monroe	14,420.08	18,025 12	.....	18,025 12	1,508 56	.....	27,000 00
St. Louis	18,519.50	23,149 33	6,392 96	29,542 29	2,917 93	.....	18,818 86
Palmyra	18,333.90	22,926 12	.....	22,926 12	2,275 00	.....	14,000 00
Franklin	28,481.65	35,634 38	12,789 58	48,423 96	1,609 88	.....	38,430 50
Cape Girardeau	5,217.09	6,521 32	.....	6,521 32	1,112 85	.....	3,375 00
Lexington	15,255.85	19,069 85	.....	19,069 85	1,453 44	.....	13,229 56
Batesville	5,855.56	7,319 42	.....	7,319 42	1,426 24	.....	5,079 42
Little Rock	1,938.94	2,423 67	.....	2,423 67	1,432 40	.....	.....
Ouachita	160.07	208 00	.....	208 00	910 44	.....	.....
Opelousas	.....	.....	4,500 34	4,500 34	1,054 86	.....	.....
New Orleans	400.00	500 00	.....	500 00	831 31	.....	14,295 01
St. Helena Court-House	.....	.....	.....	.....	1,000 00	.....	.....
Washington	10,661.02	17,457 25	36,587 65	54,044 90	1,360 91	$350 11	80,444 21
Jackson Court-House	703.80	879 88	.....	879 88	1,014 55	.....	.....
Choctaw District	75,200.48	94,000 11	.....	94,000 11	3,183 94	.....	107,820 45
St. Stephen's	26,749.57	33,448 00	4,303 85	37,751 85	2,770 56	.....	41,469 19
Huntsville	20,859.79	27,046 78	40,280 25	67,327 03	2,600 46	2,340 57	2,901 40
Tuscaloosa	88,676.27	164,305 66	.....	164,305 66	3,412 63	.....	149,573 84
Cahaba	52,158.62	65,206 99	91,796 56	157,003 45	2,231 15	.....	16,112 25
Sparta	12,473.28	15,591 23	.....	15,591 23	1,108 74	.....	5,860 00
Tallahassee	55,056.07	90,553 63	.....	90,553 63	2,421 04	.....	80,724 30
	893,461.69	1,205,068 37	330,896 03	1,535,964 40	72,892 72	2,690 68	1,216,090 56

TREASURY DEPARTMENT, *General Land Office, October* 30, 1826.

GEORGE GRAHAM.

F.

Statement of the expenditures of the United States for the year 1825.

CIVIL, MISCELLANEOUS, AND DIPLOMATIC, VIZ:

Legislature	$563,100 48	
Executive Department	478,330 58	
Officers of the Mint	9,600 00	
Surveying Department	20,795 34	
Commissioner of the Public Buildings	1,500 00	
Governments in the Territories of the United States	33,421 71	
Judiciary	223,999 13	
		$1,330,747 24

Brought forward	.....	$1,330,747 24
Annuities and grants	$2,100 00	
Grant to General Lafayette	200,000 00	
Mint establishment	19,651 64	
Unclaimed merchandise	369 05	
Light-house establishment	183,864 64	
Surveys of public Lands	133,928 83	
Registers and Receivers of land offices	1,375 00	
Western boundary line of the Arkansas Territory	2,000 00	
Boundary lines between Missouri and Arkansas	1,500 00	
Preservation of the public archives in Florida	750 00	
Land claims in Florida Territory	8,149 35	
Land claims in St. Helena land district	3,562 50	
Roads within the State of Ohio	9,197 27	
Roads within the State of Indiana	10,798 09	
Roads, canals, &c., within the State of Alabama	10,753 66	
Roads, canals, &c., within the State of Missouri	4,990 55	
Roads, canals, &c, within the State of Mississippi	15,780 26	
Encouragement of learning within the State of Illinois	5,702 06	
Repayment for lands erroneously sold by the United States	1,635 93	
Purchase of lands reserved to certain Creek Indians	800 00	
Marine hospital establishment	54,938 51	
Public buildings in Washington	82,000 00	
Accommodation of the President's household	14,000 00	
Bringing the votes for President and Vice President of the United States	6,169 50	
Consular receipts under the act of 14th April, 1792	2,292 10	
Payment of certain certificates	83 01	
Payment of balances due to officers of the old internal revenue and direct tax	2,184 64	
Payment of balances to Collectors of new internal duties	1,746 99	
Payment of claims for property lost	143 00	
Stock in the Chesapeake and Delaware Canal Company	192,500 00	
Miscellaneous expenses	73,164 82	
		1,046,131 40
Diplomatic Department	159,603 82	
Contingent expenses of foreign intercourse	25,474 95	
Relief and protection of American seamen	33,536 17	
Treaty with Spain	1,125 00	
Treaty of Ghent, (6th and 7th articles)	12,583 13	
Treaty of Ghent, (1st article)	12,000 00	
Prize causes	8,000 00	
Payment of claims under the 9th article of the treaty with Spain	19,358 37	
Claims on Spain	73,876 14	
Treaties with Mediterranean Powers	26,108 67	
		371,666 25
		2,748,544 89

MILITARY ESTABLISHMENT, VIZ:

Pay of the Army	946,043 34	
Subsistence	283,700 25	
Quartermaster's Department	268,709 34	
Purchasing Department	205,400 13	
Bounties and premiums	21,278 60	
Forage	36,827 62	
Expenses of recruiting	8,254 18	
Medical Department	22,549 41	
Purchase of woolens for 1826	20,000 00	
Medals for officers	805 00	
Relief of officers, &c., Seminole campaign	2,818 19	
Ransom of American captives	540 00	
Balances due to certain States, on account of militia	6,610 56	
Payment of interest due the State of Virginia	178,480 11	
Payment for property lost, &c	40 00	
Armories	359,134 52	
National Armory, western waters	2,479 88	
Arsenals	22,399 92	
Arsenal on the Schuylkill	8,000 00	
Ordnance	47,241 29	
Powder, cannon, shot, and shells, &c	209 32	
Aming and equipping militia	167,338 77	
Military Academy, West Point	12,763 56	
Fortifications	4,886 70	
Repairs and contingencies of fortifications	20,727 91	
Armament of new fortifications	4,800 00	
Fort Monroe	99,848 48	
Fort Calhoun	71,901 67	
Carried forward	2,845,788 75	2,748,544 89

Brought forward		$2,845,788 75	$2,748,544 89
Fort Washington		1,992 95	
Fort Delaware		53,180 47	
Fort Jackson		136,543 11	
Fort Mobile Point		141,262 22	
Fort New Utrecht Point		56,799 32	
Fort Brenton's Point		44,477 28	
Fort Rigolets and Chef Menteur		105,472 18	
Fort at Beaufort, North Carolina		1,000 00	
Fort at Cape Fear		17,000 00	
Materials for a fort opposite Fort St. Philip		307 37	
Deepening the harbor of Presque Isle		11,420 19	
Preservation of islands in Boston harbor		10,907 29	
Repairs of Plymouth Beach		5,712 00	
Survey of Marblehead and Holmes' Hole		400 00	
Improving the Ohio and Mississippi rivers		11,244 23	
Surveys, &c., of roads and canals		37,243 57	
Continuation of the Cumberland road		35,850 00	
Road from Ohio to Detroit		5,255 00	
Road from Detroit to Chicago		3,000 00	
Road from Memphis to Little Rock		3,325 82	
Road from Cape Sable to Suwanee river		2,072 15	
Road from Pensacola to St. Augustine		10,931 00	
Road from Colerain to Tampa Bay		6,000 00	
Road from Missouri to New Mexico		15,000 00	
Revolutionary pensions		1,308,810 57	
Relief of sundry individuals		140,000 30	
Contingencies		17,816 76	
Arrearages		29,877 35	
Civilization of Indians		13,545 41	
Pay of Indian agents		37,690 16	
Pay of sub-agents		17,077 73	
Presents to Indians		16,761 19	
Contingencies of Indian Department		76,058 42	
Military escort, per act of May 25, 1824		500 00	
Compensation to citizens of Georgia		23,000 00	
Creek treaty, per act of March 3, 1825		229,036 60	
Treaties with Indians beyond the Mississippi		6,900 43	
Treaty with the Florida Indians		36,425 57	
Treaties with Sioux, Chippewas, &c		10,400 00	
Choctaw treaty		8,748 72	
Expenses of Choctaw treaty		9,723 44	
Choctaw claims		16,972 50	
Claims against the Osages		2,748 00	
Annuities to Indians		218,744 36	
		5,761,022 41	
From which deduct the following repayments:			
Invalids and half-pay pensions	$67,879 76		
Gratuities	85 37		
Purchase of Quapaw lands	226 09		
		68,191 22	
			5,692,831 19
NAVAL ESTABLISHMENT, VIZ:			
Pay of the Navy afloat		836,052 48	
Pay of the Navy, shore stations		285,671 26	
Provisions		391,531 97	
Medicines and hospital stores		36,511 51	
Repairs of vessels		388,164 78	
Navy yards, docks, and wharves		19,789 58	
Navy yard, Portsmouth		1,783 84	
Navy yard, Charlestown		20,000 00	
Navy yard, New York		41,901 42	
Navy yard, Philadelphia		11,509 74	
Navy yard, Washington		22,497 09	
Navy yard, Norfolk		15,936 12	
Navy yard, Pensacola		2,000 00	
Gradual increase of the Navy		338,445 55	
Building ten sloops-of-war		138,802 29	
Houses for ships in ordinary		15,674 74	
Inclined plane, dock, &c		3,716 50	
Prohibition of the slave trade		14,637 21	
Suppression of piracy		8,474 90	
Survey of the coast of Florida		73 61	
Survey of Charleston and St. Mary's		1,898 78	
Captors of Algerine vessels		182 38	
Relief of sundry individuals		12,917 00	
Carried forward		2,608,082 75	8,441,376 08

Brought forward		$2,608,082 75	$8,441,376 08
Contingent expenses prior to 1824		709 81	
Contingent expenses for 1824		44,273 48	
Contingent expenses not enumerated for 1824		1,767 21	
Contingent expenses for 1825		199,765 43	
Contingent expenses not enumerated for 1825		3,780 50	
Pay and subsistence of the Marine Corps		149,295 84	
Clothing for the Marine Corps		28,286 26	
Medicines for the Marine Corps		2,369 71	
Military stores for the Marine Corps		1,363 78	
Fuel for the Marine Corps		7,506 95	
Repairing barracks for the Marine Corps		368 19	
Contingent expenses of the Marine Corps		13,356 41	
Contingent arrearages of the Marine Corps		5,000 00	
		3,066,016 32	
From which deduct the following repayments:			
Ordnance and ordnance stores	$27 64		
Laborers, and fuel for engine	3,005 66		
Superintendents, artificers, &c.	13,868 10		
Tools burnt at the navy yard, Washington	31 06		
		16,932 46	
			3,049,983 86
PUBLIC DEBT.			
Interest on the funded debt		4,366,757 40	
Redemption of six per cent. stock of 1812		6,187,006 84	
Redemption of Treasury note six per cent. stock		1,479,374 82	
Redemption of exchanged six per cent. stock of 1812		56,539 30	
Reimbursement of Mississippi stock		1,524 02	
Principal and interest of Treasury notes		2,001 49	
Paying certain parts of domestic debt		15 31	
Redemption of seven per cent. stock of 1815		2,125 60	
			12,095,344 78
			23,585,804 72

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, November* 30, 1826.

H.

Statement of moneys received into the Treasury, from all sources other than customs and public lands, from the 1*st January to the* 30*th September,* 1826.

From arrears of new internal revenue		$20,534 28
From arrears of new direct tax		5,124 48
From arrears of old direct tax		1,514 28
From fees on letters patent		7,080 00
From cents coined at the Mint		7,466 00
From fines, penalties, and forfeitures		1,063 44
From surplus emoluments of officers of the customs		33,702 81
From trading establishments with the Indians		2,959 25
From interest on balances due by banks to the United States		720 73
From moneys previously advanced on account of treaty with Spain		327 45
		80,492 72
From dividends of stock in the banks to the United States		402,500 00
From balances of advances made in the War Department repaid under the 3d section of the act of May 1, 1820		17,551 63
		500,544 35

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, November* 30, 1826.

G.

Lands sold, and moneys received for lands, from January 1 to June 30, 1826.

Officers.	Lands sold from January 1 to June 30, 1826.	AMOUNT RECEIVED.			EXPENSES.		Payments made into the Treasury.
		Amount received for lands sold in the first two quarters 1826.	Amount received for lands sold prior to July 1, 1826.	Total amount received in the first two quarters 1826.	Incidental expenses, including salaries and commissions.	Repayments made to individuals for lands erroneously sold	
	Acres.						
Steubenville	13,035.65	$16,294 54	$530 37	$16,824 91	$1,772 84	.....	$3,704 85
Marietta	7,577.84	9,472 27	182 29	9,654 56	938 02	.....	9,542 47
Cincinnati	5,032.28	6,290 35	2,584 90	8,875 25	717 93	.....	12,364 80
Chilicothe	8,173.58	10,518 26	1,710 98	12,229 24	831 02	.....	11,068 17
Zanesville	16,000.21	19,966 33	765 01	20,731 34	1,001 44	.....	21,832 32
Wooster	8,234.67	10,293 27	1,058 45	11,351 72	729 24	.....	9,920 46
Piqua	293.71	367 13	.....	367 13	608 75	.....	.....
Delaware	9,031.53	11,289 40	.....	11,289 40	540 00	.....	9,860 70
Jeffersonville	4,142.88	5,178 60	399 30	5,577 90	795 86	.....	4,692 00
Vincennes	6,761.71	8,452 10	223 42	8,675 52	736 75	.....	150 00
Brookville	22,640.02	28,299 96	.....	28,299 96	1,074 93	.....	18,792 02
Crawfordville	36,445.98	45,557 58	.....	45,557 58	1,375 64	.....	85,649 39
Fort Wayne	1,034.15	1,292 65	.....	1,292 65	632 76	.....	3,630 04
Kaskaskia	947.53	1,184 41	.....	1,184 41	517 38	.....	.....
Shawneetown	1,397.77	1,747 22	27 41	1,774 63	522 97	.....	.....
Edwardsville	2,393.01	2,991 27	.....	2,991 27	689 51	.....	.....
Vandalia	548.22	685 27	.....	685 27	633 17	.....	.....
Palestine	7,089.97	8,862 45	.....	8,862 45	791 01	.....	9,629 15
Springfield	11,001.34	13,751 66	.....	13,751 66	1,396 42	.....	32,447 21
Detroit	23,677.30	29,596 73	.....	29,596 73	2,367 83	.....	32,830 69
Monroe	6,662.22	8,349 40	.....	8,349 41	887 35	.....	11,143 23
St. Louis	6,089.75	7,612 06	.....	7,612 06	978 06	.....	13,859 49
Palmyra	4,081.31	5,101 64	.....	5,101 64	778 60	.....	10,340 57
Franklin	10,652.03	13,315 03	73 65	13,388 68	571 68	.....	1,234 09
Cape Girardeau	1,997.60	2,497 21	.....	2,497 21	810 15	.....	8 25
Lexington	.....	.....	.....	.....	500 00	.....	.....
Batesville	1,291.66	1,614 56	.....	1,614 56	776 15	.....	350 00
Little Rock	413.43	516 78	.....	516 78	525 91	.....	.....
Ouachita	399.97	499 96	.....	499 96	899 95	.....	.....
Opelousas	.....	.....	510 34	510 34	510 06	.....	4,500 00
New Orleans	597.09	746 37	.....	746 37	505 97	.....	1,768 44
St. Helena Court-House	.....	.....	.....	.....	500 00	.....	.....
Washington	3,545.52	4,431 88	563 41	4,995 29	2,097 00	.....	3,000 00
Jackson Court-House	555.61	694 55	.....	694 55	758 58	.....	.....
Choctaw District	33,296.86	51,971 60	.....	51,971 60	1,805 81	.....	69,055 74
St. Stephen's	13,330.12	16,662 86	57 68	16,720 54	784 81	.....	8,000 00
Huntsville	4,671.40	5,839 22	946 27	6,785 49	1,601 14	.....	73,011 04
Tuscaloosa	71,251.15	132,646 72	.....	132,646 72	3,503 41	.....	134,827 00
Sparta	882.28	1,102 85	.....	1,102 85	376 26	.....	6,414 00
Cahaba*	12,792.42	15,990 91	.....	15,990 91	709 00	.....	164,633 16
Tallahassee	7,950.00	9,948 75	.....	9,948 75	1,466 86	.....	.....
	365,919.77	511,633 80	9,633 48	521,267 28	40,020 22	.....	768,359 28

* The Cahaba accounts have only been received to the 31st March, 1826.

N. B.—The amount of payments made into the Treasury on account of public land, in the quarter ending September 30, 1826, is..... $285,602 01
As above, to the 30th June..... 768,359 28

1,053,961 29

GEORGE GRAHAM.

TREASURY DEPARTMENT,
General Land Office October 30, 1826.

I.

Statement of expenditures of the United States from the 1st of January to the 30th of September, 1826.

CIVIL, MISCELLANEOUS, AND DIPLOMATIC, VIZ:

Legislature	$351,255 45	
Executive Departments	381,121 49	
Officers of the Mint	7,200 00	
Commissioner of Public Buildings	1,179 94	
Surveying Department	14,848 18	
Governments in the Territories of the United States	27,973 16	
Judiciary	165,482 67	
		$949,060 89
Annuities and grants	1,750 00	
Mint establishment	21,568 27	
Unclaimed merchandise	108 07	
Light-house establishment	159,557 10	
Surveys of public lands	47,449 69	
Registers and Receivers of land offices	2,118 96	
Preservation of the public archives in Florida	625 00	
Land claims in Florida Territory	9,723 48	
Land claims in the St. Helena land district	2,937 50	
Roads within the State of Ohio	7,331 06	
Roads within the State of Indiana	7,176 97	
Roads, canals, &c., within the State of Alabama	12,958 28	
Roads, canals, &c., within the State of Missouri	1,385 64	
Roads, canals, &c., within the State of Mississippi	5,888 15	
Repairing mail road between Jackson and Columbus	15,000 00	
Marine hospital establishment	37,656 50	
Public buildings in Washington	62,271 97	
Bringing votes for President and Vice President of the United States	41 75	
Appropriation of prize money	4,297 55	
Stock in the Chesapeake and Delaware Canal Company	107,500 00	
Stock in the Dismal Swamp Canal Company	150,000 00	
Stock in the Louisville and Portland Canal Company	20,000 00	
Payment of claims for property lost, &c	258 50	
Payment of claims for buildings destroyed	178,002 45	
Payment of balances due to officers of old internal revenue and direct tax	35 70	
Payment of balances to Collectors of new internal revenue	464 25	
Miscellaneous expenses	104,744 69	
		960,851 53
Diplomatic Department	74,138 17	
Contingent expenses of foreign intercourse	10,134 38	
Relief and protection of American seamen	7,592 62	
Treaty of Ghent, (6th and 7th articles)	7,500 00	
Treaty of Ghent, (1st article)	7,000 00	
Payment of claims under the 9th article of the treaty with Spain	9,967 88	
Treaties with the Mediterranean Powers	3,086 08	
		119,419 13
		2,029,331 55

MILITARY ESTABLISHMENT, VIZ:

Pay of the Army	715,762 95	
Subsistence	203,348 88	
Quartermaster's Department	272,592 15	
Purchasing Department	186,624 03	
Bounties and premiums	5,996 70	
Forage	27,803 90	
Expenses of recruiting	9,157 90	
Medical Department	18,901 28	
Purchase of woolens for 1827	10,000 00	
Ransom of American captives	985 18	
Balances due to certain States on account of militia	6,615 02	
Payment for property lost, &c	168 25	
Armories	275,117 06	
Arsenals	43,166 20	
Arsenal at Vergennes	3,000 00	
Ordnance	52,280 91	
Arming and equipping the militia	147,942 80	
Military Academy at West Point	9,853 83	
Repairs and contingencies of fortifications	3,976 86	
Armament of new fortifications	1,600 00	
Fort Monroe	87,600 00	
Carried forward	2,082,493 90	2,029,331 55

Brought forward		$2,082,493 90	$2,029,331 55
Fort Calhoun		60,900 00	
Fort Delaware		18,499 03	
Fort Jackson		50,940 58	
Fort Mobile Point		89,666 45	
Fort New Utrecht Point		64,830 00	
Fort Brenton's Point		66,221 25	
Fort Rigolets and Chef Menteur		64,912 00	
Fort Beaufort, North Carolina		8,345 00	
Fort Cape Fear		26,800 00	
Fort Constitution		2,500 00	
Fort Bienvenue		50,000 00	
Deepening the harbor of Presque Isle		7,895 00	
Preservation of the islands in Boston harbor		19,950 00	
Repairs of Plymouth beach		8,500 00	
Improving the Ohio and Mississippi rivers		8,438 25	
Surveys, &c., roads and canals		24,082 41	
Continuation of the Cumberland road		70,749 00	
Road from Ohio to Detroit		14,107 45	
Road from Missouri to New Mexico		9,000 00	
Road from Memphis to Little Rock		904 00	
Road from Little Rock to Cantonment Gibson		2,441 74	
Road from Pensacola to St. Augustine		2,069 00	
Survey of a route for a canal from the Atlantic to the Gulf of Mexico		9,316 00	
Removing obstructions in Huron creek, Ohio		1,500 00	
Removing obstructions in Cunningham creek		1,000 00	
Removing obstructions in Grand river, Ohio		1,000 00	
Removing obstructions in Ashtabula creek, Ohio		1,000 00	
Surveying harbor of Edgartown, Massachusetts		500 00	
Surveying harbor of Sandusky bay, Ohio		400 00	
Surveying harbor of La Plaisance bay, Michigan		200 00	
Interest due the State of Maryland		61,582 63	
Interest due to Baltimore		21,710 25	
Relief of sundry individuals		76,411 12	
Relief of officers, &c., of Seminole war		3,827 09	
Contingencies		12,601 18	
Arrearages		21,816 97	
Maps, plans, books, &c		84 87	
Invalid and half-pay pensions		304,702 45	
Revolutionary pensions		1,305,564 23	
Civilization of Indians		12,784 59	
Pay of Indian agents		16,385 66	
Pay of sub-agents		5,521 59	
Presents to Indians		16,578 40	
Contingencies of Indian Department		140,401 44	
Compensation to citizens of Georgia		23,000 00	
Creek treaty, 1825		20,813 88	
Creek treaty, 1826		76,913 00	
Treaties with Osages and Kansas		18,306 18	
Treaties with Indians in Indiana		15,000 00	
Treaties with Florida Indians		418 00	
Effecting certain treaties per act of May 26, 1826		80,262 29	
Choctaw treaty		2,204 51	
General councils at Green Bay		27,000 00	
Claims against Osages		2,407 71	
Annuities to Indians		237,841 88	
		5,273,300 98	
From which deduct the following repayments:			
Survey of the coast of the United States	$2,586 00		
Survey of Marblehead and Holmes' Hole	54 76		
Purchase of Indian title to land in Michigan	507 76		
Purchase of Indian title to land in Tuscaroras	63 32		
Gratuities	454 73		
Fortifications	2,653 48		
		6,320 05	
			5,266,980 93
NAVAL ESTABLISHMENT, VIZ:			
Pay of the Navy afloat		758,253 52	
Pay of the Navy, shore stations		142,545 69	
Provisions		320,703 94	
Medicines and hospital stores		21,841 54	
Repairs of vessels		378,843 30	
Navy yard, Portsmouth		4,112 24	
Navy yard, Charlestown		37,771 31	
Navy yard, New York		49,295 51	
Carried forward		1,713,367 05	7,296,312 48

Brought forward		$1,713,367 05	$7,296,312 48
Navy yard, Philadelphia		13,539 26	
Navy yard, Washington		24,799 81	
Navy yard, Norfolk		40,253 78	
Navy yard, Pensacola		13,000 00	
Gradual increase of the Navy		663,522 10	
Ordnance and ordnance stores		17,354 63	
Building ten sloops-of-war		382,495 73	
Houses for ships in ordinary		42,609 75	
Inclined plane, dock, &c		316 50	
Superintendents, artificers, &c		40,537 55	
Laborers, and fuel for engines		9,461 97	
Prohibition of the slave trade		20,489 36	
Suppression of piracy		1,358 98	
Contingent, not enumerated, for 1824		304 15	
Contingent for 1825		242 74	
Contingent, not enumerated, for 1825		673 88	
Contingent for 1826		219,781 88	
Contingent, not enumerated, for 1826		600 00	
Pay and subsistence of the Marine Corps		93,120 23	
Clothing		21,983 40	
Medicines		248 47	
Fuel		9,321 45	
Military stores		199 83	
Contingent		8,208 20	
Barracks		1,000 00	
		3,338,790 70	
From which deduct the following repayments:			
Contingent prior to 1824	$8,715 55		
Contingent for 1824	5,899 13		
Navy yards, docks, and wharves	2,843 23		
		17,457 91	
			3,321,332 79
PUBLIC DEBT.			
Interest on the funded debt		3,031,848 74	
Redemption of 6 per cent. stock of 1813		5,063,922 62	
Paying certain parts of domestic debt		27 86	
Reimbursement of Treasury notes		307 17	
Reimbursement of Mississippi stock		450 00	
Redemption of 7 per cent. stock		25 00	
			8,096,581 90
			18,714,226 66

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, November* 30, 1826.

L.

TREASURY DEPARTMENT, *October* 12, 1826.

The Commissioners of the Sinking Fund having, on the 27th of September, 1826, resolved that two millions of dollars of the six per cent. stock, created by the act of Congress of the 8th February, 1813, should be redeemed on the 1st January, 1827, the following was the course adopted at the Treasury to carry the resolution into effect:

1. All the Loan Offices were instructed to transmit to the Treasury the numbers of the certificates of this stock, and the names of the holders as they stood upon the books of the offices, respectively, on the 16th of September, 1826; the books being always closed against transfer fourteen days before the end of a quarter.

2. The amount of the whole being $11,248,389 26, composed of different and unequal sums on the books of the several offices, the two millions were made up among all the offices by taking a proportional sum for each. For example: the entire sum standing upon the books of the New York office being $2,225,533 49, the sum of $395,600 bore the same proportion to two millions that $2,225,533 49 did to $11,248,389 26. The entire sum upon the books of the offices in South Carolina being $555,149 39, the sum of $98,684 bore the same proportion to two millions that $555,149 39 did to $11,248,389 26; and in this manner the proportional sum was fixed for all the offices.

3. All the certificates, or the numbers representing them, returned by each office were then formed into as many parcels as there were offices, and successively put into as many boxes. As many of them were then drawn out from each box, by lot, as made up the proportional amount ascertained as above to belong to each office. The holder of any one number or certificate thus drawn out was, by the terms of the notice under which the contract for the loan was entered into, to be paid off, not only to the full amount of that particular certificate, but of all other certificates of this same stock of which he was the owner.

The doctrine of chances rendering it nearly impossible to draw out in exact figures the sum wanted in the case of each office, the last drawn certificate or number in each case was found to give an excess, in some instances greater, in others less.

4. This excess, the agregate of which amounted to $162,599 63, was disposed of thus: The whole of the numbers or certificates already successively drawn out on account of all the offices were put back again into one box and a new drawing was had from amongst them all, for exemption, to the amount of the foregoing aggregate excess, so as to bring back the result to the two millions wanted. As the last drawn certificate or number in performing this operation proved to be a large one, it led to the opposite result of lowering the amount below the level aimed at by as much as $57,293 58.

To absorb this deficit, a further drawing was resorted to from the entire mass of the undrawn numbers, which were put into another box; and this operation terminated in reaching the sum required, with only a fractional excess of $2,306 71. This was deemed too small to make it necessary to renew the drawing for exemption, and the whole operation was accordingly closed.

The principle of apportionment among the different offices was believed to be the most proper mode of paying off the sum in question. It was alike equal to the stockholders, and tended to produce payments more equal throughout the different States than if the drawing had taken place from all the certificates representing the whole sum of $11,248,389 26 thrown into a common mass.

The drawing of the lottery commenced on the 29th of September, and was completed this day. The delay was owing to the Banks of the United States at Philadelphia and Boston (acting as Loan Offices) not having made return of the certificates standing on their books in due time; those from the former not having been received until the 3d instant, and those from the latter not until yesterday. It had otherwise been intended to complete the drawing of the lottery on the 29th of September, and issue the notice to the public creditors to be paid off by its decision on the last day of the quarter.

No. 1.

Statement of the debt of the United States, October 1, 1825.

Three per cent. stock		$13,296,231 45
Six per cent. stock of 1813, (loan of 16 millions)	$12,403,051 66	
Six per cent. stock of 1813, (loan of 7½ millions)	5,452,884 46	
Six per cent. stock of 1814	13,096,542 90	
Six per cent. stock of 1815	9,490,099 10	
Five per cent. stock, subscription to the Bank of the United States	7,000,000 00	
Five per cent. stock of 1820	999,999 13	
Five per cent. stock of 1821	4,735,296 30	
Exchanged 5 per cent. of 1822	56,704 77	
Funded 4½ per cent. stock, per act of May 24, 1824, (Florida loan)	5,000,000 00	
Funded 4½ per cent. stock, per act of May 26	5,000,000 00	
Exchanged 4½ per cent. stock of 1824	4,454,727 95	
		67,689,306 27
		80,985,537 72

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, November* 30, 1826.

No. 2.

Statement of the debt of the United States on January 1, 1826.

Three per cent. stock		$13,296,231 45
Six per cent. stock of 1813, (loan of 16 millions)	$11,254,197 46	
Six per cent. stock of 1813, (loan of 7½ millions)	5,062,402 50	
Six per cent. stock of 1814	13,096,542 90	
Six per cent. stock of 1815	9,490,099 10	
Five per cent. stock, subscription to the Bank of the United States	7,000,000 00	
Five per cent. stock of 1820	999,999 13	
Five per cent. stock of 1821	4,735,296 30	
Exchanged 5 per cent. stock of 1822	56,704 77	
Funded 4½ per cent. stock, per act of May 24, 1824, (Florida loan)	5,000,000 00	
Funded 4½ per cent. stock, per act of May 26	5,000,000 00	
Exchanged 4½ per cent. stock of 1824	4,454,727 95	
Exchanged 4½ per cent. stock of 1825	1,539,336 16	
		67,689,306 27
		80,985,537 72

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, November* 30, 1826.

No. 3.

Statement of the debt of the United States on October 1, 1826, *and on January* 1, 1827.

Three per cent. stock		$13,296,247 70
Six per cent stock of 1813, (loan of 16 millions)	$11,254,197 46	
Six per cent. stock of 1814	13,096,542 90	
Six per cent. stock of 1815	9,490,099 10	
Five per cent. stock, subscription to the Bank of the United States	7,000,000 00	
Five per cent. stock of 1820	999,999 13	
Five per cent. stock of 1821	4,735,296 30	
Exchanged 5 per cent. stock of 1822	56,704 77	
Funded 4½ per cent. stock, per act of May 24, 1824, (Florida loan)	5,000,000 00	
Funded 4½ per cent. stock, per act of May 26, 1824	5,000,000 00	
Exchanged 4½ per cent. stock of 1824	4,454,727 95	
Exchanged 4½ per cent. stock of 1825	1,539,336 16	
		62,626,903 77
		75,923,151 47
Amount of the debt of the United States, per the foregoing statement No. 1, and per statement No. 3, which accompanied the report of the Secretary of the Treasury of December 22, 1825		$80,985,537 72
Add stock issued in the first quarter of 1826, viz:		
Three per cent. stock	$16 25	
Exchanged 4½ per cent. stock of March 3, 1825, in lieu of 6 per cent. stocks of 1813*	1,539,336 16	
		1,539,352 41
		82,524,890 13
Deduct stocks surrendered, and payments on account of the principal of the debt, viz:		
Six per cent. stocks surrendered, and for which exchanged 4½ per cent. stock was issued in lieu, under the act of March 3, 1825, of the 16 million loan	$1,148,854 20	
Seven and a half million ditto	390,481 96	
Payment of the residue of the 7½ million loan on July 1, 1826	5,062,402 50	
		6,601,738 66
Amount of the debt, as above, on October 1, 1826		75,923,151 47
From which deduct the amount proposed to be paid off on January 1, 1827		2,002,306 71
Leaving the amount of the debt on January 1, 1827		73,920,844 76

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, November* 30, 1826.

No. 4.

Estimated amount of Treasury notes outstanding on the 1*st October*, 1826.

Total amount issued, as per No. 4 of the last report		$36,680,794 00
Cancelled and reported on by the First Auditor		36,664,194 00
Outstanding		15,040 00
Consisting of small Treasury notes	$2,240 00	
Notes bearing interest	12,800 00	
		15,040 00

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, November* 30, 1826.

No. 5.

Statement of the stock issued under the act of Congress entitled "An act supplementary to the act for the indemnification of certain claimants of public lands in the Mississippi Territory," passed March 3, 1815.

Amount of claims awarded, per statement No. 5 of the last report	$4,282,151 12½

* The amount of the 6 per cent. stocks of 1813, exchanged under the act of March 3, 1825, was stated last year, by estimate, at $1,585,138 88; the accounts of the Commissioners of Loans have since been adjusted, and the true amount ascertained to be $1,539,336 16, one moiety whereof, or $769,668 18, is redeemable in 1829, the other in 1830.

Whereof there was paid in for lands, per said report		$2,447,539 39
Payments at the Treasury to the 30th September, 1825, per said statement	$1,826,765 56	
Payments at the Treasury from 1st October, 1825, to 30th September, 1826	450 00	
		1,827,215 56
Balance outstanding on the 1st October, 1826, consisting of certificates outstanding	7,355 57	
Awards not applied for	44 60½	
		7,400 17½
		4,282,151 12½

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, November* 30, 1826.

STATEMENTS

EXHIBITING THE REVENUE ARISING FROM

DUTIES ON MERCHANDISE, TONNAGE, ETC.,

During the year ending December 31, 1825; *referred to in the Annual Report of the Secretary of the Treasury upon the State of the Finances, of December* 12, 1826.

A.

Statement exhibiting the duties which accrued on merchandise, tonnage, passports, and clearances; of debentures issued on the exportation of foreign merchandise; of payments on domestic distilled spirits and domestic refined sugar exported; of bounties on salted fish exported; of allowances to vessels employed in the fisheries; of expenses of collection and of payments made into the Treasury during the year ending on the 31*st day of December,* 1825.

Duties on merchandise	$31,707,794 32
Duties on tonnage and light money	138,847 83
Duties on passports and clearances	12,638 00
Drawback on foreign merchandise exported	6,391,783 57
Drawback on domestic distilled spirits and domestic refined sugar exported	3,565 00
Bounties and allowances	209,285 57
Gross revenue	25,254,646 01
Expenses of collection	843,903 16
Net revenue	24,410,742 85
Payments made into the Treasury	20,098,713 45

NOTE.—Table A, which accompanies the annual report of the Secretary of the Treasury of December 12, 1826, was prepared before the books of the revenue for the year 1825 were closed. By that table the duties on merchandise are stated to be $31,673,687 67

To which add—

Bonds taken in Key West for duties on merchandise, the particulars of which were not rendered by the late Collector	34,106 65
As above	31,707,794 32

Drawback on merchandise exported	$6,391,778 69
Add, on rifles exported	4 88
As above	6,391,783 57

Expenses of collection	$862,341 67
Deduct surplus of emoluments	18,438 51
As above	843,903 16

Net revenue		$24,358,202 57
Add bonds taken in Key West	$34,106 65	
Add surplus of emoluments, &c	18,438 51	
	52,545 16	
Deduct debentures, as above	4 88	
		52,540 28
As above		24,410,742 85

B.

Statement exhibiting the values and quantities, respectively, of merchandise on which duties actually accrued during the year 1825, *(consisting of the difference between articles paying duty imported and those entitled to drawback re-exported;) and, also, of the net revenue which accrued that year from duties on merchandise, tonnage, passports, and clearances.*

MERCHANDISE PAYING DUTIES AD VALOREM.

7,285 dollars, at 12 per cent		$874 20	
1,569,003 dollars, at 12½ per cent		196,125 36	
2,982,362 dollars, at 15 per cent		447,354 30	
8,619,757 dollars, at 20 per cent		1,723,951 40	
30,804,852 dollars, at 25 per cent		7,701,213 00	
5,865,022 dollars, at 30 per cent		1,759,506 60	
5,155,110 dollars, at 33⅓ per cent		1,718,570 00	
15,033 dollars, at 35 per cent		5,261 55	
126,439 dollars, at 40 per cent		50,575 60	
560,349 dollars, at 50 per cent		280,174 50	
55,705,812 dollars, at — per cent		13,883,606 51	
22,216 exported, at 7½ per cent		1,666 20	
55,683,596			$13,881,940 31

DUTIES ON SPECIFIC ARTICLES.

1. Wines—2,688,640 gallons, at 25.37 cents average	$682,111 15	
2. Spirits—4,114,046 gallons, at 43.82 cents average	1,802,766 52	
Molasses—12,430,622 gallons, at 5 cents	621,551 10	
3. Teas—6,557,629 pounds, at 33.53 cents average	2,198,787 46	
Coffee—22,357,721 pounds, at 5 cents	1,117,886 05	
4. Sugar—47,504,033 pounds, at 3.06 cents average	1,457,769 52	
5. Salt—3,537,378 pounds, at 20 cents	707,475 60	
6. All other articles	2,386,698 20	
		10,975,025 60
		24,856,965 91
Add duties which accrued on merchandise, the particulars of which were not rendered by the Collectors, after deducting therefrom duties refunded and difference in calculation.		26,037 69
Add 2½ per cent. retained on drawback	$175,923 21	
10 per cent. extra duty on foreign vessels	19,916 91	
Discriminating duty on French vessels	2,558 19	
Interest on custom-house bonds	22,664 49	
Storage received	2,658 78	
		223,721 58
Duties on merchandise		25,106,725 18
Duties on tonnage	$120,647 73	
Light money	18,200 10	
		138,847 83
Passports and clearances		12,638 00
		25,258,211 01
Deduct drawback on domestic spirits	$1,952 32	
Deduct drawback on domestic refined sugar	1,612 68	
		3,565 00
Gross revenue		25,254,646 01
Expenses on collection		843,903 16
Net revenue		24,410,742 85

Explanatory statements and notes.

1. WINES.

Madeira	161,396	gallons,	at 100	cents,	$161,396 00
Burgundy and Champagne	13,332	do.	at 100	"	13,332 00
Sherry and St. Lucar	8,264	do.	at 60	"	4,958 40
Lisbon, Oporto, &c	245,662	do.	at 50	"	122,831 00
Teneriffe, Fayal, &c	126,333	do.	at 40	"	50,533 20
Claret, &c., bottled	60,084	do.	at 30	"	18,025 20
All other	2,073,569	do.	at 15	"	311,035 35
	2,688,640				682,111 15

2. SPIRITS.

From grain	1st	proof	1,001,544	gallons,	at 42	cents,	$420,648 48
	2d	do.	52,657	do.	at 45	"	23,681 82
	3d	do.	131,155	do.	at 48	"	62,954 40
	4th	do.	7,715	do.	at 52	"	4,011 80
	5th	do.	3,388	do.	at 60	"	2,032 80
Other materials	2d	do.	674,085	do.	at 38	"	256,152 30
	3d	do.	786,131	do.	at 42	"	330,175 02
	4th	do.	1,418,948	do.	at 48	"	681,095 04
	5th	do.	37,548	do.	at 57	"	21,402 36
Above	5th	do.	875	do.	at 70	"	612 50
			4,114,046				1,802,766 52

3. TEAS.

Bohea	91,755	pounds, at 12	cents,	$11,010 60
Souchong	1,032,516	do. at 25	"	258,129 00
Hyson Skin, &c.	2,197,041	do. at 28	"	615,171 48
Hyson and Young Hyson	3,039,148	do. at 40	"	1,215,659 20
Imperial	197,169	do. at 50	"	98,584 50
Extra duty on teas imported from other places than China				232 68
	6,557,629			2,198,787 46

4. SUGAR.

Brown	44,239,180	pounds, at 3	cents,	$1,327,175 04
White clayed, &c.	3,264,853	do. at 4	"	130,594 12
	47,504,033			1,457,769 52

5. SALT.

Imported, bushels		4,639,160, at 20	cents,	$927,832 00
Exported, bushels	55,354			
Bounties and allowances reduced into bushels, at 20 cents	1,046,428			
		1,101,782, at 20	cents,	220,356 40
		3,537,378		707,475 60

6. ALL OTHER ARTICLES.

Articles.	Quantity.	Rate of duty.	Duties.
Carpeting, Brussels, Wilton, &c. yards	79,188	50	$39,594 00
Venetian and ingrain do.	519,392	25	129,848 00
all other, &c. do.	5,124	20	1,024 80
Cotton bagging do.	4,072,910	3¾	152,734 18
Vinegar gallons	20,082	8	1,606 56
Beer, ale, and porter, bottled do.	57,615	20	11,523 00
in casks do.	7,051	15	1,057 65
Oil, spermaceti do.	5	25	1 25
whale and other fish do.	351	15	52 65
olive, in casks do.	72,021	25	18,005 25
castor do.	1,017	40	406 80
linseed do.	67,125	25	16,781 25
hempseed do.	25,994	25	6,498 50
rape seed do.	19	25	4 75
Cocoa pounds	146,463	2	2,929 26
Chocolate do.	1,967	4	78 68
Sugar, candy do.	718	12	86 16
loaf do.	477	12	57 24
other refined do.	140	10	14 00
Fruits, almonds do.	943,441	3	28,303 23
currants do.	95,135	3	2,854 05
prunes and plums do.	138,801	4	5,552 04
figs do.	784,994	3	23,549 82
raisins, jar and muscatel do.	1,766,797	4	70,671 88
other do.	1,619,094	3	48,602 82
Candles, tallow do.	38,006	5	1,900 30
wax do.	2,081	6	124 86
Cheese do.	33,571	9	3,021 39
Soap do.	220,909	4	8,836 36

EXPLANATORY STATEMENTS AND NOTES—Continued.

Articles.	Quantity.	Rate of duty.	Duties.
Tallow.....pounds.....	134,076	1	$1,340 76
Lard.....do.....	8	3	24
Beef and pork.....do.....	188,711	2	3,774 22
Hams and bacon.....do.....	17,701	3	531 03
Butter.....do.....	1,832	5	91 60
Vitriol, blue or Roman.....do.....	9,179	4	367 16
oil of.....do.....	30,816	3	924 48
Camphor, crude.....do.....	57,703	8	4,616 24
refined.....do.....	226	12	27 12
Salts, Epsom.....do.....	108,191	4	4,327 64
Glauber.....do.....	286	2	5 72
Spices, Cayenne pepper.....do.....	189	15	28 35
ginger.....do.....	926	2	18 52
mace.....do.....	17,479	100	17,479 00
nutmegs.....do.....	90,107	60	54,064 20
cinnamon.....do.....	20,470	25	5,117 50
cloves.....do.....	27,219	25	6,804 75
pepper, black.....do.....	1,465,762	8	117,260 97
pimento.....do.....	235,044	6	14,102 64
cassia.....do.....	105,647	6	6,338 82
Tobacco, manufactured, &c.....do.....	397	10	39 70
Indigo.....do.....	414,756	15	62,213 40
Gunpowder.....do.....	43,905	8	3,512 40
Bristles.....do.....	172,688	3	5,180 64
Glue.....do.....	50,363	5	2,518 15
Paints, ochre, dry.....do.....	403,003	1	4,030 03
in oil.....do.....	4,323	1½	64 84
white and red lead.....do.....	1,768,164	4	70,726 56
whiting.....do.....	246,960	1	2,469 60
Lead, pig, bar, and sheet.....do.....	3,934,340	2	78,686 80
shot.....do.....	60,206	3½	2,107 21
Cables, tarred.....do.....	114,033	4	4,561 32
Cordage, tarred.....do.....	235,212	4	9,408 48
untarred.....do.....	176,057	5	8,802 85
Twine, untarred yarn, &c.....do.....	313,748	5	15,687 40
Corks.....do.....	109,158	12	13,098 96
Copper, rods and bolts.....do.....	111,531	4	4,461 24
nails and spikes.....do.....	2,573	4	102 92
Fire-arms, muskets.....number.....	13,069	150	19,603 50
rifles.....do.....	12	250	30 00
Iron and steel wire, not above No. 18.....pounds.....	580,270	5	29,013 50
above No. 18.....do.....	205,699	9	18,512 91
tacks, brads, and sprigs, not above 16 ounces.....per M.....	32,532	5	1,626 60
above 16 ounces.....pounds.....	6,602	5	330 10
nails.....do.....	378,103	5	18,905 15
spikes.....do.....	27,815	4	1,112 60
chain cables, &c.....do.....	416,267	3	12,488 01
mill cranks.....do.....	186	4	7 44
mill saws.....do.....	1,496	100	1,496 00
anchors.....do.....	50,836	2	1,016 72
anvils.....do.....	587,663	2	11,753 26
hammers and sledges.....do.....	66,262	2½	1,656 55
castings, vessels of.....do.....	770,637	1½	11,559 55
other.....do.....	436,362	1	4,363 62
round and braziers' rods.....do.....	58,127	3	1,743 81
nail and spike rods.....do.....	14,078	3	422 34
sheet and hoop.....do.....	2,081,367	3	62,441 01
slit and rolled.....do.....	70	3	2 10
pig.....cwt.....	17,273	50	8,636 25
bar, rolled.....do.....	79,345	150	119,017 50
hammered.....do.....	484,786	90	436,307 40
Steel.....do.....	34,146	100	34,146 00
Hemp.....do.....	91,104	175	159,432 00
Alum.....do.....	3	250	7 50
Copperas.....do.....	3,712	200	7,444 00
Wheat flour.....do.....	88	50	44 00
Coal.....bushels.....	816,414	6	48,984 84
Wheat.....do.....	3,448	25	862 00
Oats.....do.....	958	10	95 80
Potatoes.....do.....	36,911	10	3,691 10
Paper, folio and quarto post.....pounds.....	12,753	20	2,550 60
foolscap.....do.....	540,332	17	91,856 44
printing.....do.....	2,660	10	266 00
sheathing.....do.....	91,676	3	2,750 28
all other.....do.....	27,569	15	4,135 35
Books, printed previous to 1775.....do.....	1,237	4	49 48
in other languages, &c.....do.....	111,683	4	4,467 32
Latin and Greek, bound.....do.....	5,882	15	882 30
in boards.....do.....	7,003	13	910 39

EXPLANATORY STATEMENTS AND NOTES—Continued.

Articles.		Quantity.	Rate of duty.	Duties.
Books, all other, bound	pounds	13,013	30	$5,703 90
in boards	do	82,677	26	21,496 02
Glass, cut, and not specified	do	38,225	3	1,146 75
all other, &c.	do	982,897	2	19,257 94
apothecaries' vials, not above 4 ounces	gross	3,258	100	3,258 00
not above 8 ounces	do	367	125	458 75
bottles, not above 1 quart	do	13,697	200	27,394 00
not above 2 quarts	do	22	250	55 00
not above 4 quarts	do	4	300	12 00
window, not above 8 by 10	100 sq. feet	686	300	2,058 00
not above 10 by 12	do	730	350	2,555 00
above 10 by 12	do	3,719	400	14,876 00
uncut, in plates	do	77	400	308 00
demijohns	number	32,301	25	8,075 26
Fish, dried or smoked	quintals	1,556	100	1,556 00
salmon, pickled	barrels	1,540	200	3,080 00
mackerel, pickled	do	257	150	385 50
all other, pickled	do	648	100	648 00
Shoes and slippers, silk	pairs	1,245	30	373 50
prunelle	do	1,747	25	436 75
leather, men's, &c	do	1,481	25	370 25
children's	do	1,105	15	165 75
boots and bootees	do	218	150	327 00
Cigars	per M	21,377	250	53,442 50
Playing cards	pack	8,894	30	2,668 20
				2,395,343 53
Deduct excess of exportation over importation—				
Saltpetre, refined, 1,495 pounds, at 3 cents	$44 85			
Snuff, 97 pounds, at 12 cents	11 64			
Cotton, 136,124 pounds, at 3 cents	4,083 72			
	4,140 21			
Exports at former duties—				
Duck, Russia, 100 pieces, at $2	200 00			
Ravens, 180 pieces, at $1 25	225 00			
Sheeting, brown, 410 pieces, at $1 60	656 00			
Raisins, other than jar, &c., 3,000 pounds, at 2 cents	60 00			
Candles, tallow, 2,326 pounds, at 3 cents	69 78			
Soap, 4,256 pounds, at 3 cents	127 68			
White and red lead, 765 pounds, at 3 cents	22 95			
Cordage, tarred, 10,378 pounds, at 3 cents	311 34			
Iron, nails, 6,903 pounds, at 4 cents	276 12			
sheet and hoop, 662 cwt., at $2 50	1,655 00			
hammered, 1,155 cwt., at 75 cents	866 25			
Glass, window, not above 8 by 10, 14 100 square feet, at $2 50	35 00			
				8,645 33
				2,386,698 20

C.

A statement exhibiting the amount of American and foreign tonnage employed in the foreign trade of the United States during the year ending on the 31st day of December, 1825.

American tonnage in foreign trade	886,511
Foreign tonnage in foreign trade	94,836
Total tonnage employed in the foreign trade of the United States	981,347

Proportion of foreign tonnage to the whole amount of the tonnage employed in the foreign trade of the United States, 10.6 to 100.

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office.*

Statement exhibiting the amount of drawback payable on merchandise exported from the United States during the years ending on the 31st day of December, 1823, 1824, and 1825, compared with the amount of duties which accrued on the same, respectively.

Species of merchandise.	1823.		1824.		1825.	
	Duties accruing.	Drawback payable.	Duties accruing.	Drawback payable.	Duties accruing.	Drawback payable.
Value, at 7½ per cent	$111,424	$40,426	$74,486	$41,921	.....	$1,594
12 ....do	.....	.....	155	.....	$874	.....
12½....do	.....	.....	140,269	22,172	402,511	201,149
15 ....do	2,684,057	577,969	2,144,874	528,592	774,549	318,536
20 ....do	1,255,423	30,471	1,375,146	77,344	1,972,503	242,027
25 ....do	4,639,526	752,732	5,082,697	804,021	9,010,971	1,272,202
30 ....do	524,589	29,750	1,826,816	76,965	1,924,827	160,789
33½....do	.....	.....	.....	.....	1,756,515	36,939
35 ....do	.....	.....	733	153	5,492	225
40 ....do	.....	.....	13,390	69	51,223	631
50 ....do	.....	.....	84,526	682	284,451	4,158
Duck, Russia	68,861	11,400	96	5,167	.....	195
Ravens	51,591	12,048	525	9,599	25	224
Holland	3,923	88	1,090	163	.....	.....
Sheeting, brown	46,426	39,442	1,501	20,768	.....	640
white	1,808	439	.....	414	.....	.....
Carpets, &c., Brussels	.....	.....	14,656	.....	42,017	2,362
Venetian	.....	.....	57,514	.....	130,992	1,116
other	.....	.....	142	.....	1,025	.....
Cotton bagging	.....	.....	81,114	208	153,256	508
Wine, Madeira	102,797	33,530	121,203	11,120	170,452	8,814
Burgundy	4,129	66	4,852	.....	13,332	.....
Sherry and St. Lucar	21,986	16,024	17,777	10,399	19,193	13,878
Lisbon, Oporto, &c	34,092	15,947	141,075	6,969	137,505	14,281
Teneriffe, Fayal, &c	85,664	11,320	67,431	12,032	77,852	26,635
claret, in bottles	25,502	4,058	23,756	9,400	32,876	14,467
all other, in casks	304,023	97,275	242,049	96,310	380,831	67,770
Spirits from grain	137,639	11,532	447,724	20,003	540,173	24,760
other materials	1,715,930	168,418	2,158,466	217,078	1,471,357	168,085
Molasses	665,503	210	645,412	820	622,325	378
Vinegar	.....	.....	712	95	1,989	373
Beer, ale, and porter	16,855	658	13,015	245	12,682	99
Oil, spermaceti	6,860	3,814	.....	.....	1	.....
whale and other fish	167	.....	65	.....	52	.....
hemp seed	.....	.....	.....	.....	6,880	372
olive, in casks	5,325	.....	17,519	5,053	32,677	14,284
rape seed	.....	.....	.....	.....	5	.....
castor	.....	.....	48	.....	1,070	580
linseed	.....	.....	6,095	2,423	20,195	3,326
Teas, Bohea	99,032	28,010	36,095	29,643	36,905	25,247
Souchong	571,819	169,274	556,341	77,321	484,934	221,046
Hyson Skin, &c	624,301	71,465	512,659	14,893	959,262	335,449
Hyson and Young Hyson	1,123,671	165,740	1,303,154	91,310	1,640,453	414,071
Imperial	231,959	96,715	261,407	80,648	297,894	194,326
Coffee	1,967,635	1,006,891	2,063,551	1,014,777	2,202,308	1,051,901
Cocoa	51,089	34,142	69,280	49,854	53,202	48,956
Chocolate	63	.....	62	2	81	2
Sugar, brown	1,703,024	422,809	2,524,530	320,668	1,870,561	528,165
white	280,919	227,528	470,859	247,319	336,658	200,339
candy and loaf	295	54	128	3	153	9
other refined	57	.....	15	.....	14	.....
Fruits, almonds	12,389	571	18,306	2,034	33,084	4,640
currants	5,158	569	4,613	589	2,854	.....
prunes and plums	4,662	150	7,406	377	6,027	463
figs	16,034	1,415	18,001	1,516	27,842	4,182
raisins, jar, &c	45,785	6,876	59,797	3,082	75,978	7,975
other	37,594	12,144	55,052	3,124	51,443	.....
Candles, tallow	3,551	4,465	2,152	1,177	3,899	2,017
wax and spermaceti	150	.....	18	151	244	116
Cheese	7,755	1,750	2,923	245	3,545	499
Soap	17,352	8,656	11,754	8,489	17,094	8,174
Tallow	4,303	4,235	6,715	.....	1,624	268
Beef and pork	.....	.....	16	.....	8,413	4,511
Hams and bacon	.....	.....	259	35	531	.....
Lard	.....	.....	.....	.....	12	11
Butter	.....	.....	126	.....	92	.....
Saltpetre, refined	.....	.....	1,846	.....	37	80
Vitriol, oil of	.....	.....	1,435	51	984	58
blue or Roman	.....	.....	.....	.....	367	.....
Camphor, crude	.....	.....	3,974	.....	4,616	1
refined	.....	.....	.....	.....	28	.....
Salts, Epsom	.....	.....	6,631	249	4,454	123
Glauber	.....	.....	4	.....	6	.....

STATEMENT—Continued.

Species of merchandise.	1823.		1824.		1825.	
	Duties accruing.	Drawback payable.	Duties accruing.	Drawback payable.	Duties accruing.	Drawback payable.
Spices, Cayenne pepper	.....	.....	$16	.....	$29	.....
ginger	.....	.....	30	$1,007	818	$708
mace	$3,510	$108	7,631	487	23,715	6,080
nutmegs	22,014	1,067	27,351	3,603	74,267	19,197
cinnamon	12,199	9,010	14,157	15,257	13,402	7,678
cloves	37,007	12,832	20,697	17,998	20,910	13,726
pepper, black	301,710	167,079	213,046	92,794	279,583	157,906
pimento	46,064	14,564	75,724	9,516	54,053	38,675
cassia	56,311	38,667	45,581	28,111	58,926	51,272
Tobacco, manufactured, other than snuff	964	236	262	189	43	.....
Snuff	275	239	750	121	561	558
Indigo	139,995	89,253	86,247	27,831	121,032	56,583
Cotton	10,264	5,959	22,921	7,206	10,259	13,928
Gunpowder	5,121	2,863	5,621	1,651	5,499	1,937
Bristles	2,945	.....	5,295	.....	5,181	.....
Glue	4,766	.....	2,418	.....	2,518	.....
Paints, ochre, dry	15,182	145	5,373	349	5,192	1,124
in oil	282	.....	265	.....	65	.....
white and red	107,082	1,608	130,221	3,919	74,095	3,305
whiting	5,078	.....	2,900	.....	2,470	.....
Lead, pig, bar, and sheet	13,337	3,935	46,250	8,046	115,082	35,485
manufactured into shot	18,002	1,665	10,174	1,630	4,040	1,879
Cordage and cables, tarred	27,138	23,684	3,164	.....	5,722	1,132
tarred	.....	.....	24,089	15,233	48,094	38,009
untarred	12,721	1,321	1,910	396	8,903	7
Twine, yarn, seine, &c	17,548	3,005	14,402	2,937	16,428	722
Corks	.....	.....	5,581	282	13,964	843
Copper, rods and bolts	1,091	.....	175	53	4,461	.....
nails and spikes	426	.....	12	.....	103	.....
Iron, muskets	.....	.....	7,266	3,430	47,313	27,014
rifles	.....	.....	3	.....	43	7
wire, not above No. 18	22,528	.....	22,588	119	29,086	.....
above No. 18	21,965	.....	25,123	.....	18,513	70
tacks, not above 16 ounces	1,160	.....	1,573	.....	1,626	.....
above 16 ounces	25	.....	183	.....	330	.....
nails	20,601	603	18,238	443	19,458	806
spikes	2,082	422	3,162	885	1,114	.....
chain cables, &c	.....	.....	8,159	.....	12,492	.....
mill cranks	.....	.....	.....	.....	7	.....
mill saws	.....	.....	1,274	.....	1,496	.....
anchors	2,872	187	2,159	121	1,020	.....
anvils	.....	.....	4,235	.....	11,753	.....
hammers and sledges	.....	.....	641	.....	1,657	.....
castings, vessels of	.....	.....	6,426	.....	12,671	1,084
other	.....	.....	4,052	.....	4,912	535
round and braziers' rods	.....	.....	1,283	955	1,744	.....
nail and spike rods	.....	.....	289	.....	422	.....
sheet and hoop	.....	.....	50,746	1,150	65,764	3,340
slit and rolled	.....	.....	.....	.....	2	.....
castings	14,368	343	7,999	19	.....	.....
sheet, rod, and hoop	96,283	6,526	38,943	7,203	86	1,697
pig	25,137	209	6,314	19	9,447	776
bar, rolled	126,949	16,473	104,073	16,226	198,560	9,304
hammered	525,315	5,096	360,029	10,453	450,789	14,678
Steel	19,519	926	21,395	1,437	39,115	4,845
Hemp	103,880	4,300	139,481	785	159,974	.....
Alum	2,376	133	524	404	8	1
Copperas	12,838	.....	10,652	25	7,472	27
Flour of wheat	.....	.....	209	.....	45	.....
Salt	1,089,402	9,260	848,291	11,980	929,635	10,794
Coal	36,006	54	45,326	54	48,998	.....
Wheat	.....	.....	144	.....	864	.....
Oats	.....	.....	2	.....	96	.....
Potatoes	.....	.....	722	.....	3,792	.....
Paper, folio and quarto post	.....	.....	2,370	1,197	3,822	1,340
foolscap	.....	.....	58,636	38,944	282,675	185,959
printing	.....	.....	146	.....	266	.....
sheathing	.....	.....	1,043	29	3,974	1,189
all other	.....	.....	1,438	47	7,686	3,461
Books, printed before 1775	.....	.....	64	.....	49	78
other than English	.....	.....	1,503	15	4,548	.....
Latin or Greek, bound	.....	.....	366	.....	882	.....
in boards	.....	.....	203	19	912	1
all other, bound	.....	.....	2,111	.....	5,828	111
in boards	.....	.....	5,091	.....	21,577	78
Glass, cut, and not specified	.....	.....	590	44	1,165	18

STATEMENT—Continued.

Species of merchandise.	1823.		1824.		1825.	
	Duties accruing.	Drawback payable.	Duties accruing.	Drawback payable.	Duties accruing.	Drawback payable.
Glass, other articles			$7,902	$245	$20,487	$1,199
apothecaries' vials			2,974	13	3,832	112
bottles	$17,970	$957	20,253	2,071	33,570	5,937
window	21,466	240	9,165	815	20,260	223
uncut, in plates			517	28	307	555
demijohns			4,610	1,904	12,136	3,959
Fish, dried or smoked	2,091		1,501		1,628	
salmon, pickled	5,417		3,431		3,122	
mackerel..do	147		1,145		414	
other.....do	295		632		647	
Shoes, silk	1,390	860	492	206	374	
all other	1,408	636	921	276	1,041	61
Boots and bootees	681	500	335	25	479	148
Cigars	43,639	6,644	36,378	9,926	59,357	5,666
Playing cards	260		1,989		4,829	2,106
Discriminating duty on French vessels	7,184			54	2,558	
Total	22,409,183	4,552,665	25,485,631	4,277,924	31,656,422	6,391,779

TREASURY DEPARTMENT, *Register's Office, March* 17, 1827.

JOSEPH NOURSE, *Register.*

19TH CONGRESS.] No. 764. [2D SESSION.

ALTERATIONS IN THE REVENUE LAWS.

COMMUNICATED TO THE SENATE DECEMBER 15, 1826.

RESOLUTIONS OF THE GENERAL ASSEMBLY OF LOUISIANA.

Resolved by the Senate and House of Representatives of the State of Louisiana in General Assembly convened, That our senators in Congress be instructed, and our representatives requested, to unite and exert all their efforts to procure the adoption by Congress of an act amending the fiscal laws of the United States in such a manner as to effect the following purposes, which this General Assembly consider as of the utmost importance for the commerce of the United States in general, and for that of Louisiana in particular, to wit:

1. That all goods entered for exportation may be warehoused for two years, in stores to be provided by Government, or by the importer, under the lock of Government, and under such regulations as Government shall think fit; and that the Secretary of the Treasury may be permitted to grant further time for any such goods to remain warehoused, if he shall see cause so to do.

2. That spirits may be imported in casks of eighteen gallons or upwards, and that the proprietor of warehoused goods may be permitted, under such regulations as may be adopted by Government, to unpack, sort, separate, and repack any such goods, and to make such lawful alterations thereon as may be necessary for their preservation or for their sale and shipment.

3. That the formalities required at present for cancelling bonds given on the exportation of debenture goods be repealed, and that, in lieu of the certificate of landing now required, an officer of the customs may accompany all goods so exported until at sea.

And be it further resolved, That the Governor be requested to transmit, as early as possible, copies of the above resolution to the Secretary of the Treasury and to each of our senators and representatives in Congress.

A. B. ROMAN, *Speaker of the House of Representatives.*
H. S. THIBODAUX, *President of the Senate.*

Approved February 3, 1826. H. JOHNSON, *Governor of the State of Louisiana.*

19TH CONGRESS.] No. 765. [2D SESSION.

IMPORTATIONS OF SHEEP'S WOOL ON THE SKIN.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES DECEMBER 20, 1826.

TREASURY DEPARTMENT, *December* 20, 1826.

SIR: In obedience to a resolution of the House of Representatives of the 11th instant, "directing the Secretary of the Treasury to report to the House whether sheep's wool on the skin is allowed to be imported free of duty, and how much of such wool has been imported during each of the two last years,"

I have the honor to submit a letter from the First Comptroller of the Treasury, with the correspondence therein referred to, which contains all the information in the Department upon the subject of the resolution.

I have the honor to remain, with the highest respect, your most obedient servant,

RICHARD RUSH.

Hon. the SPEAKER *of the House of Representatives.*

TREASURY DEPARTMENT, *Comptroller's Office, December* 19, 1826.

SIR: The resolution of the House of Representatives of the 11th instant, which you have referred to me for the information required therein, directs that the Secretary of the Treasury report to that House "whether sheep's wool on the skin is allowed to be imported free of duty, and how much of such wool has been imported during each of the two last years."

In reply to the inquiries contained in that resolution I have the honor to state that upon the question being submitted to this Department, whether sheep skins with the wool on were entitled to the exemption from duty extended by law to raw skins or hides, it was decided that the skins were, but the wool was not so entitled.

A copy of that decision being contained in a letter to Collector Steele, under date of the 20th of November, 1822, is enclosed herewith, numbered 1.

It having been represented to the Treasury, in the month of April last, that a different construction was put upon the law by some of the Collectors, who, considering sheep skins with the wool on in the character of "*raw skins*," excepted them from duty, letters were addressed by this Department to the Collectors at Boston, New York, and Baltimore.

Copies of those letters, of the answers received to them, and instructions predicated thereon, are enclosed herewith, numbered 2, 3, 4, 5, and 6.

The Collector at Baltimore in his answer, it will be perceived, refers to a letter from this Department under date of the 15th October, 1823.

A copy of that letter is enclosed (No. 7) to show that the instructions contained in it had relation to a different article from raw sheep skins with the wool on.

With respect to the quantity of sheep's wool on the skin, which has been imported during each of the two last years, I have to observe that there is no information in this Department, nor is it believed in the custom-houses, as it is not presumed that a special account of such skins has been kept.

A communication on that point will, however, be made to the Collectors of the principal ports, whose answers shall be laid before you immediately after their receipt.

With considerations of high respect, I have the honor to be, your obedient servant,

JOS. ANDERSON, *Comptroller.*

Hon. RICHARD RUSH, *Secretary of the Treasury.*

No. 1.

TREASURY DEPARTMENT, *Comptroller's Office, November* 20, 1826.

SIR: I have received your letter of the 16th instant relative to the sheep skins imported by Messrs. George D. Blackie and others with the wool on.

Upon mature consideration of the subject, I am of opinion that the wool imported, although the skins are exempted, is liable to duty. In this opinion the Secretary of the Treasury concurs. The manner of ascertaining the quantity and value of the wool is left to your own judgment.

Respectfully,

JOS. ANDERSON, *Comptroller.*

JOHN STEELE, Esq., *Collector, Philadelphia.*

No. 2.

CUSTOM-HOUSE, *Baltimore, Collector's Office, April* 20, 1826.

SIR: In answer to the inquiry in your letter of the 18th instant I can only say that the instances of sheep skins imported here with the *wool on* have been so rare that we could not, as yet, turn to one, but our recollection is that a few have been brought from Buenos Ayres or other South American countries, in such a state as fitted them for foot mats, or other special purposes; on which, as slightly dressed, a duty of fifteen per cent. was taken, agreeably to instructions from the Comptroller's office of the date of 15th October, 1823. If any considerable quantities had arrived, wearing the appearance of the *wool* being the principal object of the importation, we should probably have dealt with them as that article constituting their distinctive character for duty. In some cases, again, we think they might have been passed free, as directed in the case of fish skins, &c., heretofore.

JAMES H. McCULLOCH.

No. 3.

CUSTOM-HOUSE, *New York, Collector's Office, April* 22, 1826.

SIR: I have received your letter of the 18th instant, stating that information had been received from a highly respectable source, stating that importations had been made, to a considerable extent, of sheep skins with the *wool on*, which had been admitted free of duty, and requesting information as to the practice at this office in relation to such skins.

In answer, I state that "*raw hides and skins*" (by the act of April 27, 1816) have been admitted free of duty, whether having hair, fur, or wool thereon, so long as the hides or skins were in the raw state, as taken from the animal, and only dried or salted.

With respect, &c.,

JONATHAN THOMPSON.

Hon. JOSEPH ANDERSON, *Comptroller of the Treasury.*

No. 4.

CUSTOM-HOUSE, *Boston, April* 24, 1826.

SIR: There have been several importations into this port of sheep skins with the *wool on*, but not in any considerable quantity, until the arrival on the 20th instant of the brig Banian, from Buenos Ayres, which has a very large quantity I have considered them free, under the 2d section of the act of April 27, 1816, being included in the words "*raw hides and skins.*" It is true that the *wool* separated from the *skins* pays a duty; so does *horse hair*, and that from the skins of *horned cattle*, when imported separate; but the *hides* being covered with it has not subjected *them* or *goat skins* to duty.

No doubt considerable wool may be thus introduced, but I do not perceive how a duty can be enacted upon them, without an amendment to the tariff establishing an *ad valorem* duty upon *sheep skins with the wool on*, or a specific duty on each skin, on the pound of skin and wool. If they are classed as "*unenumerated articles*," and subject to 15 per cent., the same reasoning would also subject ox and horse hides and goat skins to 15 per cent., and if they are charged with the duty on wool at 25 per cent. *ad valorem*, the skins would thus pay as much duty as the wool, when they are, in fact, free.

But as my views may be incorrect, I shall cause the duty on this last importation to be received, subject to your decision whether to be exacted or not, and, if exacted, the rate of duty.

With respect, &c.,

H. A. S. DEARBORN.

Hon. JOSEPH ANDERSON, *Comptroller of the Treasury.*

No. 5.

TREASURY DEPARTMENT, *Comptroller's Office, April* 29, 1826.

SIR: From the tenor of your reply to my letter of the 18th instant, which has just been received, I am induced immediately to enclose you a copy of a letter addressed by this Department to the Collector at Philadelphia, under date of November 20, 1822, showing the footing on which sheep skins, imported with the wool on, should be placed.

You will be pleased to consider the instructions in that letter as though they were addressed to yourself.

Respectfully,

JOS. ANDERSON, *Comptroller.*

H. A. S. DEARBORN, Esq., *Collector, Boston.*

No. 6.

TREASURY DEPARTMENT, *Comptroller's Office, May* 1, 1826.

SIR: From the tenor of your reply to my letter of the 18th ultimo, I am induced to enclose you a copy of a letter addressed by this Department to the Collector at Philadelphia, under date of November 20, 1822, showing the footing on which sheep skins, imported with the wool on, should be placed.

You will be pleased to consider the instructions in that letter as though they were addressed to yourself.

Respectfully,

JOS. ANDERSON, *Comptroller.*

JONATHAN THOMPSON, Esq., *Collector, New York.*
JAMES H. MCCULLOCH, *Baltimore.*
} *Copy to each.*

No. 7.

TREASURY DEPARTMENT, *Comptroller's Office, October* 15, 1823.

SIR: I have received your letter of the 13th instant, stating the reasons which induced you to consider dressed catskins or furs in the light of *leather*, and liable to an ad valorem duty of 30 per cent.

Upon mature consideration of the subject, I am of opinion that as *undressed furs* are free of duty, and *dressed furs* are not specially provided for in the tariff, otherwise than as "all articles not free, and not subject to any other rate of duty," the latter are liable only to the rate properly chargeable upon such articles.

Respectfully,

JOS. ANDERSON, *Comptroller.*

JAMES H. MCCULLOCH, Esq., *Collector, Baltimore.*

19TH CONGRESS.] **No. 766.** [2D SESSION.

AFFAIRS OF THE BANK OF THE UNITED STATES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES JANUARY 9, 1827.

TREASURY DEPARTMENT, *January* 8, 1827.

SIR: In obedience to a resolution of the House of Representatives of the 3d instant, I have the honor to transmit the monthly statements of the Bank of the United States for the year 1826.

I have the honor to remain, very respectfully, your obedient servant,

RICHARD RUSH.

Hon. the SPEAKER *of the House of Representatives.*

DR. *General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned.*

Date.	Banks.	Bills discounted on personal security.	Bills discounted on funded debt.	Bills discounted on bank stock.	Domestic bills of exchange.	Foreign bills of exchange.	Real estate.	Treasurer United States.	Due from Bank United States and offices.	Due from State banks.	Deficiencies.	Banking-houses, bonus, premium on loan.	Mortgages, &c.	Expenses.	Notes of Bank United States and offices.	Notes of State banks.	Specie.
1826.																	
Jan. 30	Bank United States	$3,437,529 21	$6,500 00	$467,766 36	$527,043 30	$580,120 43	$4,336 67	.....	$9,904,099 02	$652,387 12	.....	$1,173,961 19	$126,263 60	$4,386 08	$897,785 56	$279,392 63	$710,296 89
16	Office, Portsmouth.....	444,724 65	400 00	9,000 00	4,439 81	.....	942 13	.....	823 61	.....	.....	.....	.....	2 00	157,445 00	14,981 61	28,922 82
26	Boston	2,096,710 14	23,600 00	143,000 00	296,593 06	.....	.....	.....	664,716 24	93,460 61	.....	115,398 97	.....	.....	540,010 00	45,037 00	65,148 33
26	Providence	424,270 99	610 00	8,800 00	226,479 55	.....	.....	.....	59,799 00	9,714 68	.....	.....	.....	.....	191,500 00	10,950 93	75,981 49
23	Hartford..... ..	446,989 11	.....	5,100 00	47,895 05	.....	875 00	.....	45,011 02	15,245 76	$33,058 90	.....	.....	.....	120,420 00	17,156 00	18,561 13
25	New York.....	3,923,334 32	12,500 00	113,850 00	315,155 40	.....	.....	.....	2,026,046 33	205,517 04	13,627 67	86,424 30	.....	3,524 48	676,690 00	223,000 00	424,530 24
23	Baltimore	2,772,900 16	.....	949,807 78	223,935 29	.....	130,867 52	.....	53,031 59	97,846 87	305,804 46	110,657 34	.....	1,306 89	405,160 00	75,977 12	369,000 00
21	Washington	1,218,724 14	.....	88,065 62	72,579 24	.....	34,031 08	$207,084 59	295,321 43	39,424 68	10,086 00	22,400 00	.....	7,130 99	104,400 00	36,367 87	39,140 44
24	Richmond	1,342,787 73	.....	103,250 00	105,391 49	.....	30,790 93	.....	41,449 43	73,819 06	94,650 29	35,555 33	.....	6,522 78	191,485 00	61,053 85	61,503 65
21	Norfolk	679,788 41	1,100 00	72,410 00	.....	.....	.....	.....	231,832 18	54,775 23	.....	29,754 49	.....	4,892 87	114,375 00	3,433 08	130,528 00
24	Fayetteville	436,803 45	.....	30,100 00	144,998 67	.....	.....	.....	32,657 52	345,685 03	21,087 05	32,428 49	.....	452 25	195,510 00	17,634 00	48,705 77
17	Charleston	2,081,558 35	45,570 00	477,567 36	574,257 95	.....	.....	.....	325,786 84	25,971 57	6,909 00	67,727 78	.....	1,487 28	166,740 00	49,254 00	223,833 00
16	Savannah	643,239 26	.....	256,420 00	164,399 19	.....	6,596 66	.....	402,869 66	869 67	9,868 87	42,177 39	.....	3,564 86	343,060 00	54,285 00	451,052 12
13	Lexington	797,120 64	....	.....	80,402 30	.....	272,368 05	.....	64,928 45	22,300 00	.....	.....	7,000 00	393 40	96,000 00	31,517 00	68,304 86
10	Louisville	1,079,318 15	.....	.....	91,209 90	.....	37,936 54	.....	38,164 31	3,541 07	.....	11,514 86	.....	229 89	150,565 00	14,534 49	85,974 83
1825.																	
Dec. 31	Chilicothe	431,439 54	.....	.....	25,160 00	.....	6,807 27	.....	45,283 54	.....	.....	.....	.....	3,810 94	130,420 00	.....	.....
1826.																	
Jan. 19	Cincinnati.....	173,073 09	.....	500 00	56,062 48	.....	.....	.....	103,470 27	352 03	.....	.....	.....	344 12	78,780 00	16,931 00	162,453 98
1825.																	
Dec. 31	Do. Agency.	1,960,033 25	.....	.....	143,354 65	.....	1,095,891 01	.....	30,997 73	92,111 99	7,723 14	.....	.....	18,589 16	.....	.....	.....
1826.																	
Jan. 2	New Orleans ...	2,386,388 12	.....	5,300 00	235,585 91	.....	.....	.....	1,083,238 98	159,567 41	13,134 26	45,000 00	.....	1,734 43	1,882,815 00	34,990 00	755,184 14
25	Pittsburg	748,857 10	.....	.....	80,687 91	.....	77,905 00	19,709 53	20,020 25	1,000 00	.....	14,123 13	.....	2,680 10	16,880 00	6,310 00	37,675 77
		26,825,589 81	90,280 00	2,730,937 12	3,415,631 15	580,120 43	1,699,347 86	226,794 12	15,469,547 40	1,893,589 82	515,949 64	1,787,123 27	133,263 60	61,052 52	6,460,040 56	992,805 58	3,756,797 46
	Amount of specie in *transitu* from Chilicothe to Louisville																160,589 55
	Total amount of specie																3,917,387 01

General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned—Continued. CR.

Date.	Banks.	Capital stock.	Notes issued.	Discount, exchange, and interest.	Dividends unclaimed.	Profit and loss.	Contingent interest.	Contingent fund.	Contingent exchange.	Foreign exchange.	Due to the Bank United States and offices.	Due to State banks.	Baring Brothers & Co.	Redemption of public debt.	Deposits of the Treasurer United States.	Deposits of public officers.	Deposits of individuals.
1825.																	
Jan. 30	Bank United States....	$23,295,919 63	$2,167,864 96	$18,229 09	$83,396 40	$751,427 07	$1,668 53	$3,979,399 52	$25,686 53	$13,295 26	$3,508,166 31	$461,654 34	$552,137 42	$130,204 74	$859,595 59	$151,707 79	$1,077,508 38
16	Office, Portsmouth....	300,000 00	282,735 00	4,586 90	1,666 50	.....	.....	.....	.....	.....	61,292 03	3,206 29	.....	.....	1,859 76	8,515 46	8,612 54
26	Boston	1,500,000 00	770,400 00	20,070 90	14,928 25	.....	.....	.....	.....	.....	435,384 28	116,712 01	.....	17,555 32	831,422 64	200,407 69	176,793 26
26	Providence	400,000 00	298,750 00	6,025 81	1,393 50	.....	.....	.....	.....	.....	29,412 39	18,059 56	.....	.....	211,547 62	20,772 98	22,144 78
23	Hartford.....	300,000 00	324,352 50	3,766 54	3,100 25	.....	.....	.....	.....	.....	42,225 74	3,011 45	.....	.....	21,652 26	30,835 33	30,503 71
25	New York.....	2,500,000 00	1,448,557 50	36,786 87	35,907 25	.....	.....	.....	.....	.....	742,182 23	263,513 32	.....	72,745 12	1,573,160 55	250,786 54	1,100,560 40
23	Baltimore	.....	907,965 00	19,083 08	23,758 25	.....	.....	.....	.....	.....	4,521,932 20	67,351 16	.....	4,937 80	166,306 45	38,304 87	655,069 54
21	Washington	500,000 00	866,290 00	8,327 86	5,837 75	.....	.....	.....	.....	.....	30,763 17	53,688 36	.....	114,430 41	53,368 42	337,509 61	204,540 50
24	Richmond	1,000,000 00	783,310 00	10,590 05	14,491 97	.....	.....	.....	.....	.....	131,789 79	29,599 81	.....	.....	17,229 47	51,528 74	109,719 71
21	Norfolk.....	500,000 00	447,285 00	3,043 41	7,029 75	.....	.....	.....	.....	.....	29,724 89	5,670 32	.....	.....	55,898 90	32,316 15	241,920 84
24	Fayetteville	500,000 00	619,795 00	6,478 96	470 25	.....	.....	.....	.....	.....	46,384 73	.....	.....	.....	64,189 82	27,051 03	41,692 44
17	Charleston	1,500,000 00	1,469,375 00	26,145 45	5,978 75	.....	.....	.....	.....	.....	109,204 93	265 00	.....	37,746 81	193,763 71	41,634 73	722,543 75
16	Savannah	1,000,000 00	1,037,285 00	4,373 92	2,976 75	.....	.....	.....	.....	.....	14,371 72	3,275 97	.....	.....	155,126 36	21,826 54	139,166 42
13	Lexington	.....	164,205 00	5,409 10	30 25	.....	.....	.....	.....	.....	1,103,852 97	.....	.....	.....	10,265 61	21,852 17	134,719 60
10	Louisville	.....	133,020 00	4,377 47	224 30	.....	.....	.....	.....	.....	1,124,258 37	.....	.....	.....	106,440 01	12,495 41	132,173 48
1825.																	
Dec. 31	Chilicothe	.....	190,265 00	1,316 84	.....	.....	.....	.....	.....	.....	404,062 77	269 04	.....	.....	10,512 16	30,121 21	6,374 27
1826.																	
Jan. 19	Cincinnati	.....	128,000 00	3,055 79	.....	.....	.....	.....	.....	.....	317,591 98	.....	.....	.....	38,270 00	1,539 17	103,510 03
1825.																	
Dec. 31	Do. Agency.	.....	3,570 00	3,513 17	.....	.....	161,527 90	.....	.....	.....	2,432,752 67	.....	.....	.....	.....	.....	47,337 19
1826.																	
Jan. 2	New Orleans ...	1,000,000 00	4,235,005 00	12,424 58	136 00	.....	.....	.....	.....	.....	126,096 27	261,850 57	.....	.....	108,288 81	109,315 42	749,821 60
25	Pittsburg	700,000 00	176,977 50	5,655 51	.....	.....	1,199 62	.....	.....	.....	61,829 02	.....	.....	.....	2,194 36	5,284 56	72,708 22
		34,995,919 63	16,395,007 46	203,261 30	201,326 17	751,427 07	164,396 05	3,979,399 52	25,686 53	13,295 26	15,273,278 46	1,288,127 20	552,137 42	377,620 20	4,481,097 50	1,393,805 40	5,777,420 66

At Bank United States: Funded debt United States $18,300,726 18
Debt due by the United States 5,267 32

At Office, Baltimore: Debt of S. Smith and Buchanan, G. Williams and J. W. McCulloch $338,538 48
Debt of G. Williams 269,874 85
Debt of J. W. McCulloch 300,000 00
908,413 33

At Office, Portsmouth: Agent for Pension Fund 10,792 85

At Office, Hartford: Profit and loss 9,135 81

RECAPITULATION.

Dr.			Cr.		
Funded debt of the United States		$18,300,726 18	Capital stock		$34,995,919 63
Bills discounted on personal security	$26,825,589 81		Notes issued		16,395,007 46
funded debt	90,280 00		Discount, exchange, and interest		203,261 30
bank stock	2,730,937 12		Dividends unclaimed		201,326 17
	29,646,806 93		Profit and loss		751,427 07
Domestic bills of exchange	3,415,631 15		Contingent interest		164,396 05
		33,062,438 08	Contingent fund		3,979,399 52
Foreign bills of exchange		580,120 43	Contingent exchange		25,686 53
Real estate		1,699,347 86	Due to Bank United States and offices	$15,273,278 46	
Due from Bank United States and offices	15,469,547 40		Due to State banks	1,288,127 20	
Due from State banks	1,893,589 82				16,561,405 66
		17,363,137 22	Foreign exchange account		13,295 26
Due from Smith & Buchanan, G. Williams, and J. W. McCulloch		908,413 33	Baring Brothers & Co., London		552,137 72
Due from United States		5,267 32	Redemption of United States debt		377,620 20
Deficiencies		515,949 64	Deposits of Treasurer United States	4,481,097 50	
Banking-houses, bonus, and premium on loan		1,787,123 27	Deduct overdrafts and special deposit	226,794 12	
Mortgages, &c		133,263 60		4,254,303 38	
Expenses		61,052 52	Deposits of public officers	1,393,805 40	
Cash.—Notes of Bank United States and offices	6,460,040 56		Deposits of individuals	5,777,420 66	
Notes of State banks	992,805 58				11,425,529 44
Gold and silver	3,756,797 46				
		11,209,643 60			
Agent for Pension Fund, at office, Portsmouth		10,792 85			
Profit and loss, at office, Hartford		9,135 81			
		85,646,411 71			85,646,411 71

BANK THE UNITED STATES, *February* 1, 1826.

J. ANDREWS, *Assistant Cashier.*

DR. *General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein specified.*

Date.	Banks.	Bills discounted on personal security.	Bills discounted on funded debt.	Bills discounted on bank stock.	Domestic bills of exchange.	Foreign bills of exchange.	Real estate.	Treasurer of the United States.	Due from Bank United States and offices.	Due from State banks.	Deficiencies.	Banking-houses, bonus, premium, &c.	Mortgages, &c.	Expenses.	Notes of Bank United States and offices.	Notes of State banks.	Specie.
1826.																	
Feb. 28	Bank United States....	$3,388,203 77	$6,100 00	$464,566 36	$506,962 74	$628,418 59	$4,356 67	.....	$8,207,566 09	$786,799 35	.....	$1,173,961 19	$46,775 00	$8,481 45	$755,995 56	$316,396 11	$738,621 49
20	Office, Portsmouth.....	455,559 66	400 00	6,000 00	4,839 81	.....	942 13	.....	417 44	.....	.....	.....	.....	2 00	151,170 00	14,442 10	27,667 31
23	Boston	2,311,120 89	23,560 00	126,000 00	352,672 72	.....	.....	.....	638,519 80	78,615 79	.....	115,811 38	.....	.....	416,920 00	69,120 00	154,225 75
23	Providence	417,599 98	610 00	8,800 00	201,277 27	.....	.....	.....	89,025 99	31,626 14	.....	.....	.....	835 47	191,620 00	5,843 00	75,710 26
20	Hartford.....	442,973 34	7,600 00	.....	43,105 13	.....	875 00	.....	42,394 60	17,444 86	$33,058 90	.....	.....	.....	131,025 00	8,422 00	28,757 00
22	New York.....	3,845,726 96	8,500 00	57,750 00	304,569 38	.....	.....	.....	2,018,235 97	261,486 45	13,627 67	86,424 30	.....	5,228 28	977,415 00	272,500 00	441,843 15
27	Baltimore.....	2,676,878 03	.....	940,207 78	219,850 21	.....	130,867 52	.....	33,740 91	136,644 38	305,804 46	110,657 34	.....	2,493 72	437,730 00	72,141 29	374,000 00
25	Washington	1,258,463 51	.....	94,145 62	84,725 17	.....	34,015 08	$50,286 41	204,618 56	44,435 85	10,086 00	22,400 00	.....	9,034 52	271,745 00	17,423 74	47,676 92
21	Richmond	1,363,033 22	.....	110,753 82	122,098 99	.....	34,842 14	.....	106,172 31	29,299 34	94,650 29	35,555 33	.....	7,502 76	249,975 00	57,274 53	63,268 34
18	Norfolk	673,515 09	3,250 00	71,010 00	.....	.....	.....	.....	218,318 73	65,315 70	.....	29,654 49	.....	5,602 13	57,520 00	8,720 04	137,732 00
21	Fayetteville.....	432,209 85	.....	30,100 00	149,269 99	.....	.....	.....	37,701 76	406,362 75	21,087 05	32,428 49	.....	993 60	137,940 00	14,161 00	47,934 04
14	Charleston.....	2,081,478 32	58,320 00	484,352 36	635,778 12	.....	.....	.....	433,397 98	22,000 00	6,909 00	67,727 78	.....	2,878 28	109,795 00	75,427 00	226,531 04
13	Savannah.....	644,819 31	.....	253,990 00	281,937 02	.....	6,596 66	.....	382,360 67	631 17	9,868 87	42,177 39	.....	4,785 86	204,985 00	111,360 00	452,409 39
10	Lexington	814,671 40	.....	.....	66,246 76	.....	272,368 05	.....	99,292 02	9,000 00	.....	.....	7,000 00	1,079 63	86,410 00	55,497 00	67,297 57
7	Louisville	1,093,694 79	.....	.....	87,836 63	.....	37,947 04	.....	13,609 79	3,541 07	.....	11,514 86	.....	374 81	88,090 00	7,310 49	101,359 30
1825.																	
Dec. 31	Chilicothe.....	431,439 54	.....	.....	25,160 00	.....	6,807 27	.....	45,283 54	.....	.....	.....	.....	3,810 94	130,420 00	.....	.....
1826.																	
Feb. 16	Cincinnati.	186,984 09	.....	518 00	68,741 17	.....	.....	170,167 00	109,338 72	352 03	.....	.....	.....	703 96	87,410 00	3 ,131 00	160,600 28
Jan. 28	Do..Agency.	1,249,800 28	.....	.....	143,354 65	.....	1,106,690 11	.....	33,616 73	92,111 99	7,723 14	.....	.....	18,937 67	.....	.. ..	.....
Feb. 2	New Orleans ...	2,408,733 06	.....	2,300 00	513,624 70	.....	.....	.....	1,005,716 14	92,504 75	13,134 26	45,000 00	.....	3,974 65	1,773,745 00	46,610 00	823,679 63
22	Pittsburg.....	774,639 79	.....	.....	87,359 85	.....	77,905 00	2,194 36	61,849 44	4,000 00	.....	14,123 13	.....	3,028 79	22,250 00	11,150 00	38,574 83
		26,951,544 88	108,340 00	2,650,493 94	3,899,410 31	628,418 59	1,714,192 67	222,647 77	13,781,177 19	2,082,171 62	515,949 64	1,787,435 68	53,775 00	79,748 52	6,287,160 56	1,193,929 30	4,007,888 30
	In transitu from Chilicothe.....																77,589 55
	In transitu from Louisville																83,000 00
																	4,168,477 85

General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein specified—Continued. CR.

Date.	Banks.	Capital stock.	Notes issued.	Discount, exchange, and interest.	Dividends unclaimed.	Profit and loss.	Contingent interest.	Contingent fund.	Contingent exchange.	Foreign exchange.	Due to the Bank United States and offices.	Due to State banks.	Baring Brothers & Co., London.	Redemption of public debt.	Deposits of the Treasurer United States.	Deposits of public officers.	Deposits of individuals.
1826.																	
Feb. 28	Bank United States....	$21,595,919 63	$2,192,864 96	$47,073 31	$72,221 40	$745,224 42	$1,668 53	$3,979,399 52	$25,686 53	$7,489 59	$3,414,475 87	$379,609 97	$493,175 02	$129,277 59	$879,109 56	$235,946 51	$911,307 83
20	Office, Portsmouth.....	300,000 00	281,635 00	7,027 84	44 00	.....	.....	.....	.....	.....	55,248 45	235 81	.....	.....	14,859 76	3,567 64	10,465 65
23	Boston	1,500,000 00	762,450 00	35,993 52	8,270 50	.....	.....	.....	.....	.....	411,191 93	99,633 76	.....	12,940 32	1,069,888 24	197,293 38	188,904 68
23	Providence	400,000 00	297,595 00	8,645 16	873 75	.....	.....	.....	.....	.....	28,220 54	11,238 05	.....	.....	221,547 62	19,983 45	34,844 54
20	Hartford.....	300,000 00	321,097 50	5,825 17	1,413 50	.....	.....	.....	.....	.....	45,600 67	6,415 99	.....	.....	22,974 26	29,899 33	31,565 22
22	New York.....	2,500,000 00	1,437,787 50	55,036 14	20,832 25	.....	.....	.....	.....	.....	525,254 00	120,126 75	.....	50,527 20	2,223,908 91	310,911 43	1,048,922 98
27	Baltimore	1,700,000 00	903,570 00	30,266 31	10,791 75	.....	.....	.....	.....	.....	2,744,585 86	110,818 72	.....	4,637 80	171,017 71	53,956 38	619,784 44
25	Washington	500,000 00	861,595 00	12,713 11	3,793 00	.....	.....	.....	.....	.....	26,753 10	43,089 41	.....	113,839 76	128,549 19	259,132 08	199,591 73
21	Richmond	1,000,000 00	959,020 00	18,594 57	10,782 22	.....	.....	.....	.....	.....	70,528 44	32,660 76	.....	.....	17,425 11	48,743 60	116,671 37
18	Norfolk	500,000 00	446,275 00	4,497 62	2,224 50	.....	.....	.....	.....	.....	23,508 11	9,030 44	.....	.....	29,700 84	8,371 64	247,030 03
21	Fayetteville	500,000 00	615,700 00	8,512 12	456 50	.....	.....	.....	.....	.....	48,831 01	.....	.....	.....	75,352 36	26,364 58	34,971 96
14	Charleston	1,500,000 00	1,409,375 00	39,894 62	17,197 25	.....	.....	.....	.....	.....	99,702 69	26,876 59	.....	.....	229,441 05	55,726 23	826,371 45
13	Savannah	1,000,000 00	1,037,285 00	9,941 70	3,306 75	.....	.....	.....	.....	.....	10,755 99	3,275 97	.....	.....	164,540 86	19,006 31	147,808 76
10	Lexington	.....	164,205 00	9,030 14	211 75	.....	.....	.....	.....	.....	1,124,195 62	.....	.....	.....	10,265 61	21,836 17	149,117 14
7	Louisville	.....	132,955 00	6,597 78	339 80	.....	.....	.....	.....	.....	1,093,130 91	.....	.....	.....	85,236 01	10,748 36	116,270 92
1825.																	
Dec. 31	Chilicothe	.....	190,265 00	1,316 84	.....	.....	.....	.....	.....	.....	404,062 77	269 04	.....	.....	10,512 16	30,121 21	6,374 27
1826.																	
Feb. 16	Cincinnati	.....	128,000 00	4,432 48	.....	.....	.....	.....	.....	.....	378,689 87	.....	.....	.....	209,870 48	1,773 00	92,180 42
Jan. 28	Do..Agency.	.....	3,570 00	6,116 56	.....	.....	161,776 65	.....	.....	.....	2,432,752 67	.....	.....	.....	.....	.....	48,018 69
Feb. 2	New Orleans ...	1,000,000 00	4,219,145 00	40,571 21	136,00	.....	.....	.....	.....	.....	180,236 14	175,687 23	.....	.....	127,634 57	98,736 79	891,875 25
22	Pittsburg	700,000 00	176,192 50	10,546 20	.....	.....	1,199 62	.....	.....	.....	112,894 10	.....	.....	.....	18,454 48	2,672 87	75,115 42
		34,995,919 63	16,540,582 46	362,632 40	152,894 92	745,224 42	164,644 80	3,979,399 52	25,686 53	7,489 59	13,230,619 74	1,018,968 49	493,175 02	311,222 67	5,710,288 78	1,434,800 96	5,797,192 75

At Bank United States: Funded debt of the United States..... $18,071,998 55
Debt due by the United States 5,267 32

At Office, Baltimore: Debt of Smith & Buchanan, G. Williams, and J. W. McCulloch. $338,538 48
Debt of G. Williams..... 269,874 85
Debt of J. W. McCulloch 300,000 00
908,413 33

At Office, Portsmouth: Agent for Pension Fund $11,456 00
Agent for Loan Office..... 187 70
11,643 70

At Office, Hartford: Profit and loss..... $9,135 81

RECAPITULATION.

Dr.			Cr.		
Funded debt of the United States		$18,071,998 55	Capital stock		$34,995,919 63
Bills discounted on personal security	$26,951,544 88		Notes issued		16,540,582 46
funded debt	108,340 00		Discount, exchange, and interest		362,632 40
bank stock	2,650,493 94		Dividends unclaimed		152,894 92
	29,710,378 82		Profit and loss		745,224 42
Domestic bills of exchange	3,899,410 31		Contingent interest		164,644 80
		33,609,789 13	Contingent fund		3,979,399 52
Foreign bills of exchange		628,418 59	Contingent exchange		25,656 53
Real estate		1,714,192 67	Foreign exchange		7,489 59
Due from Bank United States and offices	13,781,177 19		Due to Bank United States and offices	$13,230,619 74	
Due from State banks	2,082,171 62		Due to State banks	1,018,968 49	
		15,863,348 81			14,249,588 23
Due from Smith & Buchanan, G. Williams, and J. W. McCulloch		908,413 33	Due to Baring Brothers & Co., London		493,175 02
Due from United States		5,267 32	Redemption of public debt		311,222 67
Deficiencies		515,949 64	Deposits of Treasurer United States	5,710,288 78	
Banking-houses, bonus, and premium on loan		1,787,435 68	Deduct overdrafts, &c	222,647 77	
Mortgages		53,775 00		5,487,641 01	
Expenses		79,748 52	Deposits of public officers	1,434,800 96	
Cash, viz: Notes of Bank United States and offices	6,287,160 56		Deposits of individuals	5,797,192 75	
Notes of State banks	1,193,929 30				12,719,634 72
Specie	4,007,888 30		Offices at Chilicothe and Louisville, for specie in transitu		160,589 55
Agent for Pension Fund and Loan Office, at Portsmouth		11,643 70			
Specie in transitu from sundry offices	160,589 55				
		11,649,567 71			
Profit and loss account, at office, Hartford		9,135 81			
		84,908,684 46			84,908,684 46

Bank of the United States, *March* 1, 1826.

S. JAUDON, *Second Assistant Cashier.*

DR. *General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned.*

Date.	Banks.	Bills discounted on personal security.	Bills discounted on funded debt.	Bills discounted on bank stock.	Domestic bills of exchange.	Foreign bills of exchange.	Real estate.	Treasurer United States.	Due from Bank United States and offices.	Due from State banks.	Deficiencies.	Banking-houses, bonus, and premiums.	Mortgages, &c.	Expenses.	Notes of Bank United States and offices.	Notes of State banks.	Specie.
1826.																	
Mar. 30	Bank United States	$3,337,750 68	$15,600 00	$447,066 36	$485,492 60	$552,231 41	$15,986 67	.....	$7,942,246 09	$987,915 56	.....	$1,173,961 19	$46,775 00	$14,150 42	$1,025,865 56	$295,310 11	$1,026,110 34
20	Office, Portsmouth.....	471,111 75	400 00	6,000 00	8,739 97	.....	942 13	.....	41,061 73	.....	.....	.....	.....	1,052 52	130,780 00	23,865 55	27,727 87
23	Boston	2,552,635 25	31,960 00	141,000 00	377,350 27	.....	.....	.....	555,515 37	61,905 61	.....	116,665 88	.....	4,962 68	392,770 00	60,972 00	227,940 05
23	Providence	434,448 78	610 00	8,800 00	180,570 12	.....	.....	.....	83,424 50	14,040 14	.....	.....	.....	1,537 79	206,880 00	3,515 30	76,111 61
27	Hartford	455,396 86	.....	8,700 00	42,453 09	.....	875 00	$26,305 70	67,958 25	20,541 54	$33,058 90	.....	.....	1,458 77	44,290 00	4,980 00	28,491 77
29	New York.....	3,826,644 85	.....	87,250 00	330,815 01	.....	.....	.....	2,762,715 34	523,770 08	13,627 67	86,424 30	.....	7,452 70	871,105 00	205,400 00	473,289 95
27	Baltimore	2,819,366 15	.....	948,307 78	220,246 14	.....	.....	.....	159,139 95	111,981 83	305,804 46	110,657 34	.....	5,439 60	291,955 00	79,619 83	442,000 00
25	Washington	1,268,955 92	.....	122,065 62	75,939 43	.....	34,020 74	111,155 60	158,197 95	53,768 78	10,086 00	22,400 00	....	10,250 34	185,370 00	16,502 41	61,627 49
21	Richmond	1,314,599 58	.....	113,500 00	72,625 64	.....	34,869 41	23,470 84	89,592 21	127,206 54	94,650 29	35,555 33	.....	9,337 00	210,210 00	80,019 54	102,294 55
18	Norfolk	692,411 80	3,500 00	62,310 00	.....	.....	.....	.....	151,913 94	65,263 69	.....	29,654 49	.....	6,568 79	72,835 00	14,659 49	143,039 26
21	Fayetteville	438,577 15	.....	30,100 00	127,236 46	.....	.....	.....	4,063 23	430,759 90	21,087 05	32,428 49	.....	1,969 16	127,570 00	34,564 00	47,163 90
14	Charleston	1,979,117 26	53,720 00	433,275 00	703,178 23	.....	.....	.....	445,415 16	24,119 35	6,909 00	67,727 78	.....	4,902 00	279,255 00	97,420 00	224,465 67
14	Savannah	641,358 79	.....	297,900 00	289,542 35	.....	6,485 72	.....	445,799 64	631 17	9,868 87	42,275 04	.....	5,498 17	134,140 00	144,745 00	459,510 32
Feb. 27	New Orleans....	2,383,449 56	.....	2,300 00	728,108 05	.....	.....	.....	755,144 59	42,493 48	33,134 26	45,000 00	.....	7,564 85	1,708,480 00	65,001 00	931,529 55
Mar. 10	Lexington	818,950 27	.....	.....	63,476 26	.....	272,390 68	3,997 22	116,071 58	9,952 42	.....	.....	7,000 00	1,215 40	83,410 00	31,697 00	64,108 95
14	Louisville	1,093,949 83	.....	.....	106,351 88	.....	45,970 79	.....	6,752 40	3,541 07	.....	11,514 86	.....	1,512 75	89,145 00	10,451 49	102,283 84
16	Cincinnati	197,102 53	.....	518 00	68,101 74	.....	.....	171,579 00	56,948 46	13,485 78	.....	.....	.....	1,224 65	97,940 00	19,664 00	59,369 73
Jan. 28	Do..Agency..	1,249,800 28	.....	.....	143,354 65	. .....	1,106,690 11	.....	33,616 73	92,111 99	7,723 14	.....	.....	18,937 67	.....	.....	.....
1825.																	
Dec. 31	Chilicothe	431,439 54	.....	.....	25,160 00	.....	6,807 27	.....	45,283 54	.....	.....	.....	.....	3,810 94	130,420 00	.....	.....
1826.																	
Mar. 22	Pittsburg	764,142 77	.....	.....	88,921 02	....	77,905 00	2,194 36	44,581 96	16,000 00	.....	14,123 13	.....	3,361 16	27,310 00	6,890 00	34,920 84
		27,171,209 60	105,790 00	2,709,092 76	4,137,662 91	552,231 41	1,602,943 52	338,702 72	13,965,442 62	2,599,488 93	535,949 64	1,788,387 83	53,775 00	112,207 36	6,112,730 56	1,195,276 72	4,531,985 69
	In transitu from Fayetteville.....																32,000 00
																	4,563,985 69

General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned—Continued. Cr.

Date.	Banks.	Capital stock.	Notes issued.	Discount, exchange, and interest.	Dividends unclaimed.	Profit and loss.	Contingent interest.	Contingent fund.	Contingent exchange.	Foreign exchange.	Due to Bank of United States and offices.	Due to State banks.	Baring Brothers & Co., London.	Redemption of public debt.	Deposits of Treasurer United States.	Deposits of public officers.	Deposits of individuals.
1826.																	
Mar. 30	Bank United States....	$21,595,919 63	$2,294,864 96	$79,922 37	$23,908 15	$743,625 37	$1,668 53	$3,979,399 52	$27,908 76	$1,385 27	$3,230,053 89	$327,350 16	$439,902 29	$120,443 45	$566,741 81	$781,236 31	$981,794 72
20	Office, Portsmouth.....	300,000 00	281,635 00	8,966 83	33 00	.....	.....	.....	.....	.....	56,197 50	13,018 22	.....	.....	26,359 76	25,814 24	11,300 67
23	Boston	1,500,000 00	762,450 00	52,801 53	6,478 00	.....	.....	.....	.....	.....	553,579 34	68,546 04	.....	12,940 32	1,171,200 28	229,529 80	166,151 80
23	Providence	460,000 00	297,595 00	12,163 15	799 50	.....	.....	.....	.....	.....	31,733 44	15,475 47	.....	.....	209,556 42	22,155 60	20,459 66
27	Hartford.....	300,000 00	317,137 50	9,006 93	499 75	.....	.....	.....	.....	.....	47,267 90	5,330 65	.....	.....	.....	43,624 00	20,698 96
29	New York.....	2,500,000 00	1,370,377 50	84,703 12	12,630 75	.....	.....	.....	.....	.....	711,206 25	116,938 73	.....	46,518 20	3,004,557 37	337,660 92	1,003,902 06
27	Baltimore	1,700,000 00	884,570 00	45,297 41	7,653 50	.....	.....	.....	.....	.....	2,773,450 38	146,737 63	.....	4,637 80	162,223 92	88,157 51	590,203 26
25	Washington	500,000 00	854,110 00	19,024 61	3,765 50	.....	.....	.....	.....	.....	58,099 97	39,903 14	.....	112,839 76	50,286 41	285,001 64	207,309 25
21	Richmond	1,000,000 00	959,020 00	24,282 38	8,503 97	.....	.....	.....	.....	.....	96,196 05	22,591 25	.....	.....	.....	73,138 07	124,199 21
18	Norfolk	500,000 00	444,750 00	8,401 00	1,946 50	.....	.....	.....	.....	.....	62,527 62	10,908 17	.....	.....	29,944 63	.....	216,140 36
21	Fayetteville.....	500,000 00	614,620 00	12,048 71	419 00	.....	.....	.....	.....	.....	25,582 66	4,362 07	.....	.....	69,167 91	34,659 23	34,659 76
14	Charleston	1,500,000 00	1,437,645 00	53,083 41	12,056 25	.....	.....	.....	.....	.....	123,069 75	46,525 00	.....	.....	279,424 47	63,788 29	803,912 28
14	Savannah.....	1,000,000 00	1,027,430 00	13,666 82	3,180 25	.....	.....	.....	.....	.....	7,015 66	275 97	.....	.....	163,957 39	26,145 59	236,083 39
Feb. 27	New Orleans....	1,000,000 00	4,219,145 00	60,920 89	154 75	.....	.....	.....	.....	.....	159,548 34	235,635 74	.....	.....	178,704 51	74,728 01	773,368 10
Mar. 10	Lexington.	.....	163,460 00	12,276 55	178 75	.....	.....	.....	.....	.....	1,099,602 88	.....	.....	.....	....	53,593 61	143,157 99
14	Louisville	.....	132,650 00	10,415 94	301 30	.....	.....	.....	.....	.....	1,162,333 06	.....	.....	.....	39,074 98	7,162 17	119,536 46
16	Cincinnati.	.....	128,000 00	6,875 41	.....	.....	.....	.....	.....	.....	194,207 47	.....	.....	.....	175,303 27	71,619 38	109,928 36
Jan. 28	Do..Agency..	.....	3,570 00	6,116 56	.....	.....	161,776 65	.....	.....	.....	2,432,752 67	.....	.....	.....	.....	.....	48,018 69
1825.																	
Dec. 31	Chilicothe.	.....	190,265 00	1,316 84	.....	.....	.....	.....	.....	.....	404,062 77	269 04	.....	.....	10,512 16	30,121 21	6,374 27
1826.																	
Mar. 22	Pittsburg.....	700,000 00	176,192 50	13,046 98	.....	.....	1,199 62	.....	.....	.....	97,067 60	.....	.....	.....	13,464 55	1,977 49	77,401 50
		31,995,919 63	16,559,487 46	534,337 44	92,508 92	743,625 37	164,644 80	3,979,399 52	27,908 76	1,385 27	13,325,585 20	1,053,867 28	439,902 29	297,379 53	6,150,479 84	2,250,113 07	5,694,600 75

At Bank of United States: Funded debt of the United States..... $17,831,425 88
Debt due by the United States..... 5,267 32

At Office, Portsmouth: Agent for Loan Office and Pension Fund..... $11,643 70

At Office, Hartford: Profit and loss account..... $9,055 81

At Office, Baltimore: Debt of S. Smith and Buchanan, G. Williams, and J. W. McCulloch..... $338,538 48
Debt of G. Williams..... 269,874 85
Debt of J. W. McCulloch... 300,000 00
908,413 33

At Office, Norfolk: Overdrafts of public officers..... $32,461 82

RECAPITULATION.

Dr.			Cr.		
Funded debt of the United States		$17,831,425 88	Capital stock		$34,995,919 63
Bills discounted on personal security	$27,171,209 60		Notes issued		16,559,487 46
funded debt	105,790 00		Discount, exchange, and interest		534,327 44
bank stock	2,709,092 76		Dividends unclaimed		92,508 92
		29,986,092 36	Profit and loss		743,625 37
Domestic bills of exchange		4,137,662 91	Contingent interest		164,644 80
Foreign bills of exchange		552,231 41	Contingent fund		3,979,399 52
Real estate		1,602,943 52	Contingent exchange		27,908 76
Due from Bank United States and offices	13,965,442 62		Foreign exchange		1,385 27
Due from State banks	2,599,488 93		Due to Bank United States and offices	$13,325,585 20	
		16,564,931 55	Due to State banks	1,053,867 28	
					14,379,452 48
Due from S. Smith and Buchanan, G. Williams, and J. W. McCulloch		908,413 33	Due to Baring Brothers & Co., London		439,902 29
Due from United States		5,267 32	Redemption of public debt		297,379 53
Deficiencies		535,949 64	Deposits of Treasurer United States	6,150,479 84	
Banking-houses, bonus, premiums, &c		1,788,387 83	Deduct overdrafts	338,702 72	
Mortgages, &c		53,775 00			5,811,777 12
Expenses		112,207 36	Deposits of public officers	2,250,113 07	
Cash.—Notes of Bank United States and offices	6,112,730 56		Deduct overdrafts at Norfolk	32,461 82	
Notes of State banks	1,195,276 72				2,217,651 25
Specie	4,531,985 69		Deposits of individuals		5,694,600 75
Specie in transitu	32,000 00		Office at Fayetteville for specie in transitu		32,000 00
		11,871,992 97			
Agent for Pension Fund and Loan Office, at Portsmouth		11,643 70			
Profit and loss account, at office, Hartford		9,055 81			
		85,971,980 59			85,971,980 59

Bank of the United States, *April* 1, 1826.

S. JAUDON, *Second Assistant Cashier.*

DR. *General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned.*

Date.	Banks.	Bills discounted on personal security.	Bills discounted on funded debt.	Bills discounted on bank stock.	Domestic bills of exchange.	Foreign bills of exchange.	Real estate.	Treasurer United States.	Due from Bank United States and offices.	Due from State banks.	Deficiencies.	Banking-houses, bonus, and premiums.	Mortgages, &c.	Expenses.	Notes of Bank United States and offices.	Notes of State banks.	Specie.
1826.																	
April 27	Bank United States....	$3,282,870 77	$94,869 10	$432,171 36	$527,850 92	$571,350 59	$26,727 34	.....	$8,041,615 81	$750,893 24	.....	$1,173,961 19	$46,775 00	$20,011 56	$909,835 56	$365,865 75	$1,265,319 34
17	Office, Portsmouth.....	469,189 77	400 00	10,200 00	2,543 20	.....	942 13	.....	41,785 41	.....	.....	.....	.....	1,078 96	133,590 00	18,827 41	27,687 96
20	Boston	2,772,740 37	88,024 00	151,000 00	429,893 99	.....	.....	.....	524,092 61	68,545 74	.....	116,665 88	.....	4,962 68	475,100 00	71,021 00	226,336 31
20	Providence	432,317 33	510 00	8,800 00	205,670 63	.....	.....	.....	90,680 90	36,416 55	.....	.....	.....	2,006 15	207,535 00	4,336 00	75,967 63
24	Hartford.....	476,203 26	.....	8,700 00	60,056 13	.....	875 00	$25,737 71	33,448 39	8,661 11	$33,058 90	.....	.....	1,458 77	43,210 00	6,550 00	27,719 40
26	New York.....	3,885,948 63	14,400 00	158,700 00	248,359 02	.....	.....	.....	3,209,568 88	441,350 66	13,627 67	86,424 30	.....	9,655 13	786,611 28	352,343 49	523,172 60
24	Baltimore	2,767,065 31	.....	972,703 78	196,094 33	.....	.....	.....	104,840 21	156,222 32	305,804 46	110,657 34	.....	6,542 22	316,840 00	55,158 87	556,000 00
22	Washington	1,279,851 77	.....	145,755 62	90,575 81	.....	34,620 99	50,286 41	190,609 24	36,183 44	10,086 00	22,400 00	.....	11,993 01	156,760 00	16,552 49	96,024 25
18	Richmond	1,363,236 31	.....	113,500 00	110,232 92	.....	35,328 05	18,633 29	12,124 00	145,870 93	94,650 29	35,555 33	.....	10,358 69	278,070 00	42,096 34	139,800 98
15	Norfolk	697,911 76	4,200 00	74,010 00	.....	.....	.....	23,121 58	317,638 09	56,767 01	.....	29,654 49	.....	7,275 34	6,205 00	7,332 91	138,540 00
18	Fayetteville	443,090 03	.....	30,100 00	195,963 77	.....	.....	.....	25,349 82	448,333 34	21,087 05	32,428 49	.....	1,985 04	147,060 00	27,981 00	46,767 30
18	Charleston	1,959,136 46	45,858 92	417,517 00	475,450 80	.....	.....	.....	569,202 87	111,677 65	6,909 00	67,727 78	.....	6,486 24	297,935 00	106,742 00	228,868 28
18	Savannah	605,714 39	.....	256,935 00	197,063 63	.....	6,563 72	.....	712,563 88	297 94	9,868 87	42,275 04	.....	6,446 26	176,465 00	184,405 00	427,392 13
Mar. 27	New Orleans ...	2,255,621 53	.....	2,300 00	1,060,659 17	.....	.....	.....	1,050,699 34	135,331 33	33,134 26	45,000 00	.....	11,140 54	1,401,940 00	96,680 00	723,442 60
April 7	Lexington	828,751 51	.....	.....	56,490 66	.....	266,890 68	3,997 22	128,354 14	1,950 17	.....	.....	7,000 00	2,864 79	44,220 00	60,347 00	53,536 69
11	Louisville	1,073,930 87	.....	.....	116,855 25	.....	45,970 79	....	13,693 13	3,541 07	.....	11,514 86	.....	1,969 61	117,025 00	6,054 49	86,156 70
13	Cincinnati.....	197,616 51	.....	518 00	73,294 35	.....	.....	171,579 00	5,669 40	10,854 73	.....	.....	.....	1,602 17	91,100 00	30,709 00	89,010 16
Mar. 25	Do..Agency	1,249,409 97	.....	....	143,354 65	.....	1,114,059 74	.....	32,852 67	92,111 99	7,723 14	.....	.....	19,997 20	.....	.....	.....
April 10	Chillicothe	421,167 19	.....	.....	11,000 00	.....	6,807 27	.....	.....	.....	.....	.....	.....	3,967 93	.....	.....	.....
19	Pittsburg	755,993 11	.....	.....	94,372 14	.....	77,505 00	2,194 36	16,792 76	11,200 00	.....	14,123 13	.....	3,880 37	31,955 00	10,620 00	62,948 42
		27,217,766 85	248,362 02	2,782,910 76	4,295,781 37	571,350 59	1,616,290 71	295,549 57	15,121,581 55	2,516,209 22	535,949 64	1,788,387 83	53,775 00	135,682 66	5,621,456 84	1,463,622 75	4,794,690 75

General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned—Continued. CR.

Date.	Banks.	Capital stock.	Notes issued.	Discount, exchange, and interest.	Dividends unclaimed.	Profit and loss.	Contingent interest.	Contingent fund.	Contingent exchange.	Foreign exchange.	Due to Bank of United States and offices.	Due to State banks.	Baring Brothers & Co., London.	Redemption of public debt.	Deposits of the Treasurer United States.	Deposits of public officers.	Deposits of individuals.
1836.																	
April 27	Bank United States	$21,595,919 63	$2,326,864 96	$313,278 69	$28,079 65	$743,562 11	$1,668 53	$3,979,399 52	$27,908 76	$26,063 73	$3,544,503 04	$232,527 86	$477,522 80	$111,620 91	$698,755 08	$86,6[illegible] 7	$959,975 65
17	Office, Portsmouth.....	300,000 00	281,155 00	11,671 64	57 25	.....	.....	.....	.....	.....	55,856 65	946 94	.....	.....	22,693[illegible]	16,05[illegible] 18	19,831 41
20	Boston	1,500,000 00	753,660 00	71,598 49	5,369 50	.....	.....	.....	.....	.....	747,219 32	135,850 70	.....	10,006 39	1,147,030 69	291,348 42	266,299 07
20	Providence	400,000 00	296,755 00	15,008 61	799 50	.....	.....	.....	.....	.....	58,093 44	19,819 85	.....	.....	229,741 35	23,541 23	20,581 21
24	Hartford.....	300,000 00	315,007 50	12,002 02	346 50	.....	.....	.....	.....	.....	49,516 44	3,841 71	.....	.....	.....	38,805 99	20,123 32
26	New York.....	2,500,000 00	1,328,817 50	108,057 21	8,127 25	.....	.....	.....	.....	.....	989,971 32	132,641 71	.....	45,363 20	3,248,459 78	332,880 25	1,035,843 44
24	Baltimore	1,700,000 00	881,400 00	68,331 69	5,670 75	.....	.....	.....	.....	.....	2,843,370 69	129,411 57	.....	2,637 80	184,386 51	44,783 87	596,349 29
22	Washington	500,000 00	846,985 00	23,826 88	2,156 75	.....	.....	.....	.....	.....	31,904 06	45,468 22	.....	112,864 76	71,148 36	284,715 33	222,629 67
18	Richmond	1,000,000 00	956,485 00	30,678 29	.....	.....	.....	.....	.....	.....	204,471 14	15,041 25	.....	.....	.....	70,419 33	122,362 12
15	Norfolk	500,000 00	441,005 00	9,810 68	1,803 50	.....	.....	.....	.....	.....	40,538 77	5,050 35	.....	.....	100,000 00	38,171 90	226,275 98
18	Fayetteville	500,000 00	610,705 00	15,715 25	419 00	.....	.....	.....	.....	.....	195,777 33	6,623 45	.....	.....	16,922 91	31,290 97	42,691 93
18	Charleston	1,500,000 00	1,469,635 00	71,768 16	8,902 75	.....	.....	.....	.....	.....	51,479 78	30,933 68	.....	42,810 95	291,023 88	28,441 00	798,516 80
18	Savannah.....	1,000,000 00	1,212,805 00	22,259 98	2,305 75	.....	.....	.....	.....	.....	84,843 82	275 97	.....	.....	116,532 33	22,474 74	164,493 97
Mar. 27	New Orleans ...	1,000,000 00	4,199,395 00	85,047 25	127 25	.....	.....	.....	.....	.....	161,906 80	123,270 78	.....	.....	200,363 05	63,283 66	982,554 98
April 7	Lexington	.....	163,405 00	14,904 24	123 75	.....	.....	.....	.....	.....	1,082,932 88	.....	.....	.....	.....	39,883 45	153,153 54
11	Louisville	.....	164,650 00	12,836 69	218 80	.....	.....	.....	.....	.....	1,146,805 97	.....	.....	.....	20,939 98	7,019 02	124,241 31
13	Cincinnati.....	.....	128,000 00	8,423 00	.....	.....	.....	.....	.....	.....	150,413 62	279 00	.....	.....	198,154 81	54,315 85	132,367 04
Mar. 25	Do..Agency	.....	3,210 00	9,847 95	.....	.....	162,867 02	.....	.....	.....	2,433,112 67	.....	.....	.....	.....	.....	50,471 72
April 10	Chilicothe	.....	43,095 00	1,306 33	.....	.....	... .	.....	.....	.....	383,024 67	269 04	.....	.....	8,933 16	17 33	6,296 86
19	Pittsburg	700,000 00	177,267 50	16,044 81	.....	.....	1,199 62	.....	.....	.....	90,729 45	.....	.....	.....	9,664 55	4,023 20	82,655 16
		34,995,919 63	16,600,302 46	922,417 16	64,507 95	743,562 11	165,735 17	3,979,399 52	27,908 76	26,063 73	14,346,471 86	882,252 08	477,522 80	325,304 01	6,564,750 06	1,638,146 79	6,027,714 47

At Bank United States: Funded debt of the United States..... $17,764,359 05
Debt due by the United States 5,267 32
Wells & Co., Paris, for French bills of exchange 34,585 09

At Office, Portsmouth: Agent for Pension Fund..... $2,020 85

At Office, Hartford: Profit and loss account..... $13,964 81

At Office, Baltimore: Debt of S. Smith and Buchanan, G. Williams, and J. W. McCulloch..... $338,538 48
Debt of G. Williams..... 269,874 85
Debt of J. W. McCulloch..... 300,000 00
908,413 33

RECAPITULATION.

Dr. Cr.

Funded debt of the United States		$17,764,359 05	Capital stock		$34,995,919 63
Bills discounted on personal security	$27,217,766 85		Notes issued		16,600,302 46
funded debt	248,362 02		Discount, exchange, and interest		922,417 16
bank stock	2,782,910 76		Dividends unclaimed		64,507 95
	30,249,039 63		Profit and loss		743,562 11
Domestic bills of exchange	4,295,781 37		Contingent interest		165,735 17
		34,544,821 00	Contingent fund		3,979,399 52
Foreign bills of exchange		571,350 59	Contingent exchange		27,908 76
Real estate		1,616,290 71	Foreign exchange		26,063 73
Due from Bank United States and offices	15,121,581 55		Due to Bank United States and offices	$14,346,471 86	
Due from State banks	2,516,209 22		Due to State banks	882,252 08	
		17,637,790 77			15,228,723 94
Due from S. Smith and Buchanan, G. Williams, and J. W. McCulloch		908,413 33	Due to Baring Brothers & Co., London		477,532 80
Due from United States		5,267 32	Redemption of public debt		325,304 01
Deficiencies		535,949 64	Deposits of Treasurer United States	6,564,750 06	
Banking-houses, bonus, and premium on loan		1,788,387 83	Deduct overdrafts	295,549 57	
Mortgages, &c.		53,775 00		6,269,200 49	
Expenses		135,682 66	Deposits of public officers	1,638,146 79	
Cash.—Notes Bank U. States and offices	5,621,456 84		Deposits of individuals	6,027,714 47	
Notes of State banks	1,463,622 75				13,935,061 75
Specie	4,794,690 75				
		11,879,771 34			
Agent for Pension Fund, at Portsmouth office		2,020 85			
Profit and loss account, at office, Hartford		13,964 81			
Wells & Co., Paris		34,585 09			
		87,492,428 99			87,492,428 99

Bank of the United States, *May* 1, 1826.

S. JAUDON, *Second Assistant Cashier.*

DR. *General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned.*

Date.	Banks.	Bills discounted on personal security.	Bills discounted on funded debt.	Bills discounted on bank stock.	Domestic bills of exchange.	Foreign bills of exchange.	Real estate.	Treasurer United States.	Due from Bank United States and offices.	Due from State banks.	Deficiencies.	Banking-houses, bonus, and premium.	Mortgages, &c.	Expenses.	Notes of Bank of United States and offices.	Notes of State banks.	Specie.
1826.																	
May 30	Bank United States..	$3,165,609 81	$308,222 14	$427,971 63	$591,729 33	$540,349 20	$28,850 00	.....	$8,004,401 07	$698,744 62	.....	$1,173,961 19	$46,775 00	$25,660 04	$799,845 56	$276,958 85	$1,743,045 35
22	Office, Portsmouth ...	497,656 97	400 00	10,200 00	4,542 20	.....	942 13	.....	15,803 48	.....	.....	.....	.....	1,085 28	162,180 00	16,902 62	27,760 87
25	Boston	2,795,110 97	143,343 00	167,800 00	474,957 37	.....	.....	.....	264,488 77	122,543 80	.....	116,665 88	.....	9,777 43	376,770 00	61,698 00	254,504 85
25	Providence ...	426,577 04	610 00	8,800 00	216,424 73	....	.....	.....	83,230 86	55,777 42	.....	.....	.....	2,378 22	175,060 00	14,453 00	81,430 50
22	Hartford	468,076 96	.....	7,700 00	64,812 12	.....	875 00	$23,378 33	25,180 96	18,099 62	$33,058 90	.....	.....	1,458 77	119,470 00	8,296 00	27,805 45
24	New York....	3,832,846 33	31,514 52	175,200 00	206,000 88	.....	.....	.....	2,525,607 27	501,963 83	17,183 83	87,000 00	.....	12,539 81	1,090,195 00	268,000 00	617,967 19
22	Baltimore	2,708,926 95	.....	1,019,580 06	254,797 00	.....	.....	.....	87,780 56	117,718 04	290,954 46	110,657 34	.....	7,603 56	284,265 00	56,805 05	539,000 00
20	Washington ..	1,278,150 79	.....	144,355 62	108,666 54	.....	34,652 24	235,579 63	101,166 16	41,576 88	10,086 00	22,400 00	.....	13,255 40	188,325 00	13,977 36	74,008 31
23	Richmond	1,432,045 90	.....	113,500 00	128,519 19	.....	35,421 53	15,885 70	4,615 48	101,923 10	91,650 29	35,530 58	.....	11,443 67	263,425 00	74,718 45	141,197 98
29	Norfolk	700,932 95	4,200 00	72,410 00	.....	.....	.....	.....	235,202 81	52,406 94	.....	29,654 49	.....	8,177 83	186,225 00	7,588 00	164,396 27
23	Fayetteville ..	436,649 06	.....	30,075 00	257,197 69	.....	.....	.....	22,313 82	375,848 10	21,087 05	32,428 49	.....	3,020 22	97,520 00	38,498 00	35,436 34
16	Charleston . ..	2,000,520 82	61,858 92	492,517 00	339,133 37	.....	.....	.....	484,110 64	104,723 67	6,909 00	67,727 78	.....	8,014 30	281,940 00	140,941 00	276,690 56
16	Savannah	562,426 58	.....	304,955 00	194,131 94	.....	10,417 72	.....	770,163 29	217,327 94	9,868 87	42,291 04	.....	7,250 29	175,040 00	18,550 00	336,766 55
8	New Orleans .	2,293,824 69	.....	5,300 00	1,133,640 52	....	.....	.....	939,304 74	81,058 81	33,134 26	45,000 00	.....	18,466 35	1,423,460 00	101,945 00	684,075 04
12	Lexington	816,426 72	.....	.....	56,991 20	.....	266,890 68	4,372 92	67,405 46	6,150 17	.....	.....	7,000 00	3,090 51	31,640 00	84,294 00	48,442 49
9	Louisville	1,069,467 41	.....	.....	122,591 98	.....	45,970 79	.....	16,980 52	3,541 07	.....	11,514 86	.....	2,451 02	99,755 00	14,249 49	168,723 39
18	Cincinnati . ..	196,137 88	.....	518 00	44,264 01	.....	.....	172,383 88	44,389 24	9,836 00	.....	20,000 00	.....	2,193 87	94,280 00	37,780 00	133,997 72
April 22	Do..Agency	1,249,303 58	.....	.....	143,354 65	.....	1,090,336 74	.....	62,952 24	92,111 99	7,723 14	.....	....	20,962 27	.....	.....	.....
May 3	Chilicothe . ..	419,091 60	.....	.....	11,000 00	.....	6,807 27	.....	117 50	.....	.....	.....	.....	3,851 49	.....	2,431 47	.....
17	Pittsburg	740,543 24	.....	.....	88,575 36	.....	89,555 00	2,727 01	6,696 80	1,000 00	.....	14,123 13	.....	4,217 13	19,050 00	21,885 00	42,004 02
		27,090,326 25	550,148 58	2,980,882 31	4,441,330 08	540,349 20	1,610,719 10	454,326 77	13,761,911 67	2,602,352 00	521,655 80	1,808,954 78	53,775 00	166,897 46	5,868,445 56	1,259,971 29	5,497,252 88

General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned—Continued. CR.

Date.	Banks.	Capital stock.	Notes issued.	Discount, exchange, and interest.	Dividends unclaimed.	Profit and loss.	Contingent interest.	Contingent fund.	Contingent exchange.	Foreign exchange.	Due to Bank of United States and offices.	Due to State banks.	Baring Brothers & Co., London.	Redemption of public debt.	Deposits of the Treasurer United States.	Deposits of public officers.	Deposits of individuals.
1836.																	
May 30	Bank United States ..	$21,595,919 63	$2,326,864 96	$335,446 82	$26,036 65	$740,101 61	$1,668 53	$3,903,286 00	$31,464 31	$22,924 53	$2,768,198 90	$307,500 51	$212,086 74	$106,043 82	$2,113,047 32	$190,750 02	$993,104 28
22	Office, Portsmouth ...	300,000 00	278,685 00	15,076 46	5 50	.....	.....	.....	.....	.....	77,639 40	2,566 23	.....	.....	39,104 50	16,487 01	12,767 85
25	Boston	1,500,000 00	746,945 00	92,859 78	2,345 75	.....	.....	.....	.....	.....	771,501 78	147,946 15	.....	7,992 00	1,160,325 82	242,091 25	215,652 54
25	Providence ...	400,000 00	296,120 00	18,638 17	582 25	.....	.....	.....	.....	.....	255,276 53	24,586 01	.....	.....	31,061 35	22,743 07	15,734 39
22	Hartford	300,000 00	314,267 50	13,916 77	286 75	.....	.....	.....	.....	.....	138,503 22	.....	.....	.....	.....	37,080 31	8,732 37
24	New York....	2,500,000 00	1,327,687 50	129,752 06	6,641 00	.....	.....	.....	.....	.....	901,386 89	272,332 76	.....	44,053 40	3,044,009 44	325,981 49	814,174 12
22	Baltimore	1,700,000 00	873,380 00	82,701 58	4,834 75	.....	.....	.....	.....	.....	2,691,317 42	109,958 35	.....	2,637 80	287,620 61	53,296 37	554,976 43
20	Washington ..	500,000 00	987,180 00	30,584 92	1,950 75	.. ..	.....	.....	.....	.....	69,061 05	35,452 00	.....	112,864 76	50,286 41	260,451 99	218,368 05
23	Richmond	1,000,000 00	920,220 00	39,132 00	6,148 47	.....	.....	.....	.....	.....	310,026 87	8,575 93	.....	.....	.....	62,634 24	103,139 36
20	Norfolk	500,000 00	539,795 00	12,948 77	1,419 25	.....	.....	.....	.....	.....	40,050 94	2,811 20	.....	.....	11,288 04	99,145 84	254,435 25
23	Fayetteville ..	500,000 00	605,515 00	20,972 17	419 00	.....	.....	.....	.....	.....	131,021 36	770 92	.....	.....	21,072 91	28,885 09	41,417 32
16	Charleston . ..	1,500,000 00	1,461,290 00	84,515 61	7,395 75	.....	.....	.....	.....	.....	88,188 39	4,070 39	.....	.....	325,409 80	45,033 38	749,183 74
16	Savannah	1,000,000 00	1,205,165 00	24,375 33	820 75	.....	.....	.....	....	.....	109,028 11	275 97	.....	.....	118,977 53	22,390 08	168,156 45
8	New Orleans..	1,000,000 00	4,266,570 00	109,924 18	182 25	.....	.....	.....	.....	....	145,884 89	97,455 06	.....	.....	79,724 77	136,082 18	923,386 08
12	Lexington	.....	163,080 00	17,618 65	96 25	.....	.....	.....	.....	.....	1,022,728 19	.....	.....	.....	.....	32,405 73	156,774 63
9	Louisville	.....	164,430 00	16,122 56	218 80	.....	.....	.....	.....	.....	1,092,778 70	.....	.....	.....	116,586 13	9,060 48	156,048 86
18	Cincinnati . ..	.....	144,000 00	10,268 89	.....	.....	.....	.....	.....	.....	200,013 94	2,540 17	.....	.....	171,579 00	48,651 87	178,726 73
April 22	Do..Agency	.....	3,150 00	14,288 94	.....	.....	164,178 78	.....	.....	.....	2,433,172 67	.....	.....	.....	.....	.....	51,954 22
May 3	Chilicothe . ..	.....	43,095 00	1,360 33	.....	.....	.....	.....	.....	.....	387,163 04	269 04	.....	.....	8,933 16	17 33	2,461 43
17	Pittsburg	700,000 00	176,197 50	18,605 31	.....	.....	1,199 62	.....	.....	.....	38,480 60	.....	.....	.....	.....	4,331 70	91,561 96
		34,995,919 63	16,843,637 46	1,088,409 30	59,383 92	740,101 61	167,046 93	3,903,286 00	31,464 31	22,924 53	13,671,422 89	1,017,110 69	212,086 74	273,591 78	7,579,026 79	1,637,519 43	5,710,756 06

At Bank United States: Funded debt United States..... $17,764,359 05
Debt due by United States..... 5,267 32
Welles & Co., Paris..... 58,725 72
Hottinguer & Co., Paris..... 13,968 75

At Office, Hartford: Profit and loss account..... $14,574 81

At Office, Baltimore: Debt of S. Smith & Buchanan, G. Williams, and J. W. McCulloch..... $338,538 48
Debt of George Williams..... 269,874 85
Debt of J. W. McCulloch..... 274,221 96
882,635 29

At Office, Portsmouth: Agent for Loan Office and Pension Fund..... $4,858 40

RECAPITULATION.

Dr.			Cr.		
Funded debt of the United States		$17,764,359 05	Capital stock		$34,995,919 63
Bills discounted on personal security	$27,090,326 25		Notes issued		16,843,687 46
funded debt	550,148 58		Discount, exchange, and interest		1,088,409 30
bank stock	2,980,882 31		Dividends unclaimed		59,383 92
	30,621,357 14		Profit and loss		740,101 61
Domestic bills of exchange	4,441,330 08		Contingent interest		167,046 93
		35,062,687 22	Contingent fund		3,903,286 00
Foreign bills of exchange		540,349 20	Contingent exchange		31,464 31
Real estate		1,610,719 10	Foreign exchange		22,924 53
Due from Bank United States and offices	13,761,911 67		Due to Bank United States and offices	$13,671,422 89	
Due from State banks	2,602,352 00		Due to State banks	1,017,110 69	
		16,364,263 67			14,688,533 58
Due from S. Smith and Buchanan, G. Williams, and J. W. McCulloch		882,635 29	Due to Baring Brothers & Co.		212,086 74
Due from United States		5,267 32	Redemption of public debt		273,591 78
Deficiencies		521,655 80	Deposits of Treasurer United States	7,579,026 79	
Banking-houses, bonus, premium, &c		1,808,954 78	Deduct overdrafts, &c	454,326 77	
Mortgages, &c		53,775 00		7,124,700 02	
Expenses		166,897 46	Deposits of public officers	1,637,519 43	
Cash.—Notes of Bank United States and offices	5,868,445 56		Deposits of individuals	5,710,756 06	
Notes of State banks	1,259,971 29				14,472,975 51
Specie	5,497,252 88				
		12,625,669 73			
Wells & Co., Paris	58,725 72				
Hottinguer & Co., Paris	13,968 75				
		72,694 47			
Profit and loss account, at office, Hartford		14,574 81			
Agent for Pension Fund and Loan Office, Portsmouth		4,858 40			
		87,499,361 30			87,499,361 30

BANK OF THE UNITED STATES, *May* 31, 1826.

S. JAUDON, *Second Assistant Cashier.*

DR. *General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned.*

	Banks.	Bills discounted on personal security.	Bills discounted on funded debt.	Bills discounted on bank stock.	Domestic bills of exchange.	Foreign bills of exchange.	Real estate.	Treasurer United States.	Due from Bank United States and offices.	Due from State banks.	Deficiencies.	Banking-houses, bonus, and premium.	Mortgages, &c.	Expenses.	Notes of Bank United States and offices.	Notes of State banks.	Specie.
1826.																	
June 29	Bank United States....	$3,058,137 28	$448,453 68	$467,921 63	$588,609 43	$487,965 09	$28,850 00	.....	$8,111,363 43	$806,717 35	.....	$1,173,961 19	$46,775 00	$37,977 76	$1,062,560 56	$222,735 25	$1,903,811 93
19	Office, Portsmouth.....	504,926 62	400 00	9,600 00	4,776 96	.....	942 13	.....	21,516 89	.....	.....	.....	.....	50	162,260 00	27,304 56	29,754 68
22	Boston	2,816,153 09	173,686 00	176,800 00	501,225 51	.....	.....	.....	44,700 39	144,579 14	.....	116,665 88	.....	.....	509,560 00	59,651 00	526,489 29
22	Providence	468,238 55	610 00	8,800 00	290,511 98	.....	.....	.....	35,009 87	4,385 14	.....	.....	.....	.....	185,900 00	4,866 63	86,165 23
26	Hartford.....	483,853 76	.....	8,000 00	59,622 56	.....	875 00	$24,564 63	12,061 25	12,400 03	$33,058 90	.....	.....	.....	119,570 00	7,244 00	32,681 47
28	New York.....	3,752,364 80	90,016 90	138,250 00	131,595 37	.....	.....	.....	1,755,580 41	758,835 86	17,183 83	87,000 00	.....	840 80	1,299,773 50	222,703 61	660,796 00
26	Baltimore.....	2,701,240 10	.....	1,088,349 11	324,001 92	.....	.....	.....	68,346 47	96,720 37	290,954 46	110,657 34	.....	153 21	356,490 00	116,730 23	603,000 00
24	Washington	1,293,816 46	.....	145,961 52	112,513 32	.....	36,316 03	170,964 34	209,087 85	55,934 44	10,096 00	22,400 00	.....	7,821 13	120,850 00	12,178 76	53,449 70
20	Richmond	1,429,293 35	.....	116,300 00	133,623 51	.....	43,642 90	8,286 83	6,260 30	140,722 74	91,650 29	35,875 78	640 00	6,136 96	236,215 00	85,912 04	142,525 35
17	Norfolk.....	708,246 21	3,915 00	72,960 00	.....	.....	.....	.....	173,703 89	45,116 66	.....	29,797 25	.....	4,064 01	185,760 00	5,370 76	146,998 90
20	Fayetteville.....	422,365 14	.....	24,475 00	219,153 54	.....	.....	.....	14,931 02	497,467 35	21,087 05	32,428 49	.....	103 98	84,895 00	18,818 50	33,176 37
20	Charleston.....	2,022,830 94	63,708 92	501,610 25	301,666 71	.....	.....	.....	247,113 51	152,901 85	6,909 00	67,727 78	.....	37 50	374,165 00	70,518 00	333,813 56
20	Savannah.....	511,033 06	.....	254,365 00	201,065 62	.....	10,452 72	.....	741,066 51	297 94	9,868 87	42,378 54	.....	3,072 16	244,600 00	111,450 00	364,647 97
May 29	New Orleans ...	2,315,501 37	.....	5,300 00	973,423 67	.....	.....	18,987 22	693,539 76	30,408 24	33,134 26	45,000 00	.....	17,846 39	1,486,885 00	94,535 00	836,126 09
June 9	Lexington	799,011 19	.....	.....	70,436 22	.....	265,799 93	5,872 22	60,068 59	7,193 75	.....	.....	7,000 00	.....	28,840 00	87,424 00	48,366 17
13	Louisville	1,081,781 81	.....	.....	114,428 77	.....	45,970 79	.....	29,802 18	3,541 07	.....	11,514 86	.....	13 50	90,070 00	8,596 49	204,016 85
15	Cincinnati.....	210,059 00	.....	518 00	20,512 30	.....	.....	171,579 00	134,916 72	26,112 06	.....	20,000 00	.....	14 50	65,805 00	23,060 00	173,879 92
May 31	Do...Agency.	1,244,178 97	.....	.....	143,354 65	.....	1,091,591 06	.....	71,060 10	92,111 99	7,723 14	.....	.....	14,386 70	.....	.....	.....
June 16	Chilicothe	409,481 60	.....	.....	11,000 00	.....	6,807 27	.....	.....	.....	.....	.....	.....	3,845 46	.....	3,426 97	.....
	Pittsburg.....	712,956 87	.....	.....	73,397 71	.....	89,679 25	13,002 94	21,490 50	8,300 00	.....	14,123 13	.....	2,131 31	114,875 00	28,120 00	14,676 31
		26,945,470 17	780,790 50	3,019,210 51	4,275,019 75	487,965 09	1,620,927 08	413,256 58	12,451,619 64	2,883,745 98	521,665 80	1,809,530 24	54,415 00	98,445 87	6,729,074 06	1,210,645 80	6,194,275 79

General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned—Continued. CR.

Date.	Banks.	Capital stock.	Notes issued.	Discount, exchange, and interest.	Dividends unclaimed.	Profit and loss.	Contingent interest.	Contingent fund.	Contingent exchange.	Foreign exchange.	Due to the Bank United States and offices.	Due to State banks.	Baring Brothers & Co., London.	Redemption of public debt.	Deposits of Treasurer of United States.	Deposits of public officers.	Deposits of individuals.
1826.																	
	Bank United States ..	$21,495,919 63	$2,433,062 76	$357,657 59	$23,774 40	$739,201 61	$1,668 53	$3,898,314 46	$29,686 56	$40,081 87	$2,032,372 54	$266,254 90	$314,498 77	$2,449,348 52	$309,883 02	$924,284 90	$984,228 16
19	Office, Portsmouth...	300,000 00	277,840 00	1,297 90	.....	.....	.....	.....	.....	.....	98,437 18	958 22	.....	.....	59,104 50	16,261 13	13,331 87
22	Boston	1,500,000 00	743,435 00	11,419 18	2,039 00	.....	.....	.....	.....	.....	1,006,023 99	244,712 52	.....	7,992 00	1,078,691 10	275,625 94	199,571 57
22	Providence ...	500,000 00	295,520 00	3,560 98	519 00	.....	.....	.....	.....	.....	165,579 81	33,650 60	.....	.....	39,061 35	20,835 64	25,760 02
26	Hartford	300,000 00	310,332 50	1,813 57	150 00	.....	.....	.....	.....	.....	86,706 76	33,945 02	.....	.....	.....	36,315 18	27,438 44
28	New York....	2,500,000 00	1,276,052 50	16,756 19	5,937 50	.....	.....	.....	.....	.....	1,054,811 73	263,705 11	.....	39,029 26	2,513,938 64	277,079 41	967,630 74
26	Baltimore	1,700,000 00	867,955 00	10,862 53	4,147 25	.....	.....	.....	.....	.....	2,853,002 67	36,938 95	.....	339,044 89	67,916 64	83,092 30	616,318 27
24	Washington ..	500,000 00	1,037,100 00	3,860 35	1,895 75	.....	.....	.....	.....	.....	132,930 87	9,176 64	.....	112,714 76	50,286 41	256,925 53	146,399 24
20	Richmond	1,000,000 00	916,980 00	2,789 05	5,745 97	.....	.....	.....	.....	.....	351,974 59	16,788 15	.....	.....	.....	58,403 80	124,403 49
17	Norfolk	500,000 00	535,425 00	827 98	1,336 75	.....	.....	.....	.....	.....	13,294 39	2,833 49	.....	.....	2,023 56	71,131 77	249,059 74
20	Fayetteville ..	500,000 00	601,880 00	1,423 33	232 00	.....	.....	.....	.....	.....	177,613 69	.....	.....	.....	21,065 18	28,035 54	38,651 70
20	Charleston ...	1,500,000 00	1,457,855 00	9,873 51	5,024 00	.....	.....	.....	.....	.....	159,500 89	.....	.....	14,701 06	299,665 46	31,571 24	664,811 86
20	Savannah	1,000,000 00	1,205,165 00	2,249 44	721 75	.....	.....	.....	.....	.....	32,131 73	1,814 72	.....	.....	129,445 98	25,902 58	96,967 19
May 29	New Orleans..	1,000,000 00	4,326,190 00	120,555 84	182 25	.....	.....	.....	.....	.....	99,868 23	75,407 13	.....	.....	.....	112,098 59	816,384 96
June 9	Lexington	.....	163,080 00	1,519 21	96 25	.....	.....	.....	.....	.....	1,029,100 40	.....	.....	.....	.....	31,631 67	154,584 54
13	Louisville	.....	164,250 00	601 65	218 80	.....	.....	.....	.....	.....	1,124,455 27	.....	.....	.....	154,557 61	6,599 34	139,053 65
15	Cincinnati ...	.....	143,860 00	1,155 35	.....	.....	.....	.....	.....	.....	246,757 19	3,468 89	.....	.....	203,967 33	43,180 28	204,067 46
May 31	Do..Agency	.....	.....	.....	.....	.....	164,156 39	.....	.....	.....	2,448,543 37	.....	.....	.....	.....	.....	51,706 85
June 16	Chilicothe ...	.....	35,345 00	1,372 28	.....	.....	.....	.....	.....	.....	395,100 63	269 04	.....	.....	.....	17 33	2,457 02
21	Pittsburg.....	700,000 00	224,872 50	2,019 59	.....	.....	1,199 62	.....	.....	.....	51,874 98	.....	.....	.....	2,194 36	2,795 04	107,796 93
		34,995,919 63	17,016,200 26	551,615 52	52,020 67	739,201 61	167,024 54	3,898,314 46	29,686 56	40,081 87	13,560,080 91	1,049,923 38	314,498 77	2,962,830 49	4,931,801 14	2,301,787 21	5,630,623 70

At Bank United States:	Funded debt United States	$17,764,359 05
	Debt due by the United States	5,267 32
	Welles & Co., bankers, Paris	45,589 47
	Hottinguer & Co., bankers, Paris	39,182 80
		84,772 27

At Office, Portsmouth:	Agent for Loan Office and Pension Fund	$5,748 46
At Office, Hartford:	Profit and loss account	$2,770 47
At Office, Baltimore:	Debt of S. Smith & Buchanan, G. Williams, and J. W. McCulloch	$333,538 48
	G. Williams	274,221 96
	J. W. McCulloch	269,874 85
		882,635 29

RECAPITULATION.

Dr.			Cr.		
Funded debt of the United States		$17,764,359 05	Capital stock		$35,995,919 63
Bills discounted on personal security	$26,945,470 17		Notes issued		17,016,200 26
funded debt	780,790 50		Discount, exchange, and interest		551,615 52
bank stock	3,019,210 51		Dividends unclaimed		52,020 67
	30,745,471 18		Profit and loss		739,201 61
Domestic bills of exchange	4,275,019 75		Contingent interest		167,024 54
		35,020,490 93	Contingent fund		3,898,314 46
Foreign bills of exchange		487,965 09	Contingent exchange		29,686 56
Welles & Co., bankers, Paris	45,589 47		Foreign exchange		40,081 87
Hottinguer & Co., bankers, Paris	39,182 80		Due to Bank United States and offices	$13,560,080 91	
		84,772 27	Due to State banks	1,049,923 38	
Real estate		1,020,927 08			14,610,004 29
Due from Bank United States and offices	12,451,619 64		Due to Baring Brothers & Co., London		314,498 77
Due from State banks	2,883,745 98		Redemption of public debt		2,962,830 49
		15,335,365 62	Deposits of Treasurer United States	4,931,801 14	
Due from S. Smith & Buchanan, G. Williams, and J. W. McCulloch		882,635 29	Deduct overdrafts	413,256 58	
Due from United States		5,267 32		4,518,544 56	
Deficiencies		521,665 80	Deposits of public officers	2,301,787 21	
Banking-houses, bonus, and premium, &c.		1,809,530 24	Deposits of individuals	5,630,623 70	
Mortgages, &c		54,415 00			12,450,955 47
Expenses		98,445 87			
Cash.—Notes of Bank United States and offices	6,729,074 06				
Notes of State banks	1,210,645 80				
Specie	6,194,275 79				
		14,133,995 65			
Agent for Loan Office and Pension Fund, Portsmouth		5,748 46			
Profit and loss account, at office, Hartford		2,770 47			
		87,828,354 14			87,828,354 14

BANK OF THE UNITED STATES, *July* 1, 1836.

S. JAUDON, *Second Assistant Cashier.*

DR. *General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned.*

Date.	Banks.	Bills discounted on personal security.	Bills discounted on funded debt.	Bills discounted on bank stock.	Domestic bills of exchange.	Foreign bills of exchange.	Real estate.	Treasurer United States.	Due from Bank United States and offices.	Due from State banks.	Deficiencies.	Banking-houses, bonus, and premium.	Mortgages, &c.	Expenses.	Notes of Bank United States and offices.	Notes of State banks.	Specie.
1826.																	
July 28	Bank United States....	$3,077,308 92	$6,400 00	$444,366 63	$546,254 02	$556,548 05	$28,850 00	.....	$8,170,412 39	$707,320 53	.....	$1,113,961 19	$46,775 00	$7,588 19	$934,653 36	$261,128 28	$1,917,323 10
17	Office, Portsmouth. ...	494,958 72	400 00	9,600 00	14,757 57	.....	942 13	.....	9,965 14	.....	.....	.....	.....	50	164,860 00	35,386 20	29,823 72
20	Boston.	2,608,934 18	23,475 00	164,979 00	515,369 71	.....	.....	.....	147,793 84	15,941 46	.....	116,665 88	.....	.....	331,870 00	75,269 00	544,657 62
20	Providence.	497,746 00	.....	800 00	241,471 73	.....	.....	.....	68,337 88	8,070 86	.....	.....	.....	575 96	149,195 00	5,149 11	64,352 64
24	Hartford.....	454,653 67	.....	2,000 00	48,732 16	.....	875 00	.....	52,074 27	20,267 41	$33,058 90	.....	.....	.....	108,740 00	5,820 00	32,820 65
26	New York.....	3,865,311 27	7,500 00	121,500 00	132,232 63	.....	.....	.....	2,184,925 51	83,446 76	17,183 83	87,000 00	.....	2,816 44	1,441,877 00	219,487 98	702,370 35
24	Baltimore.....	2,656,530 87	.....	1,014,869 78	305,494 50	.....	.....	.....	99,653 93	107,304 66	290,954 46	110,657 34	.....	1,292 47	257,870 00	39,236 06	606,000 00
22	Washington	1,282,591 65	.....	143,961 52	104,813 78	.....	36,344 54	$317,070 33	196,835 10	67,784 78	10,096 00	22,400 00	.....	9,361 83	234,795 00	12,788 24	47,649 96
25	Richmond	1,432,342 93	.....	123,500 00	110,532 72	.....	44,282 90	.....	56,353 16	39,178 33	91,650 29	35,887 78	.....	7,234 96	238,360 00	176,546 66	143,019 35
22	Norfolk.....	712,357 38	5,915 00	96,660 00	.....	.....	.....	.....	175,496 61	63,661 24	.....	29,815 19	.....	4,844 49	216,360 00	6,780 73	144,140 00
18	Fayetteville	422,168 73	.....	24,475 00	208,777 59	.....	19,043 47	.....	19,522 91	517,130 54	21,087 05	13,385 02	.....	644 30	88,380 00	27,148 50	32,986 05
18	Charleston.....	2,060,556 78	36,728 00	504,756 00	243,419 37	.....	.....	.....	197,372 97	172,284 67	6,909 00	67,727 78	.....	1,489 58	402,620 00	53,697 00	336,284 60
18	Savannah	513,892 49	.....	288,645 00	163,269 07	.....	10,452 72	.....	747,029 77	297 94	9,868 87	42,378 54	.....	4,041 52	251,655 00	30,695 00	379,181 01
1	New Orleans....	2,377,057 85	.....	5,300 00	643,286 30	.....	.....	109,718 62	1,115,825 83	97,621 06	33,134 26	45,000 00	.....	10,121 72	1,372,785 00	50,725 00	466,549 43
4	Louisville	1,076,594 54	.....	.....	119,096 01	.....	45,985 79	.....	43,686 27	3,541 07	.....	11,514 86	.....	214 62	117,635 00	11,086 49	219,224 11
14	Lexington	806,589 29	.....	.....	70,504 83	.....	265,799 93	5,872 22	59,462 29	8,693 75	.....	.....	7,000 00	395 64	22,990 00	63,845 00	43,029 91
13	Cincinnati.....	246,213 57	.....	518 00	13,722 35	.....	.....	171,579 00	162,562 09	11,961 11	.....	20,000 00	.....	392 94	55,560 00	25,035 00	178,027 01
June 30	Do...Agency.	1,242,259 21	.....	.....	143,354 65	.....	1,095,615 81	.....	70,963 72	92,111 99	7,723 14	.....	.....	15,721 36	.....	.....	.....
16	Chilicothe..do..	409,481 60	.....	.....	11,000 00	.....	6,807 27	.....	.....	.....	.....	.....	.....	3,845 46	.....	3,426 97	.....
July 19	Pittsburg.....	725,272 10	.....	.....	60,112 87	.....	89,679 25	18,742 79	25,531 68	.....	.....	14,123 13	.....	2,747 64	63,210 00	36,760 00	15,321 96
		26,962,821 75	80,418 00	2,925,930 93	3,696,201 86	556,548 05	1,644,678 81	622,982 96	13,603,805 36	2,016,618 16	521,665 80	1,730,516 71	53,775 00	73,329 62	6,453,415 36	1,140,010 22	5,902,761 47

General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned—Continued. CR.

Date.	Banks.	Capital stock.	Notes issued.	Discount, exchange, and interest.	Dividends unclaimed.	Profit and loss.	Contingent interest.	Contingent fund.	Contingent exchange.	Foreign exchange.	Due to the Bank United States and offices.	Due to State banks.	Baring Brothers & Co.	Redemption of public debt.	Deposits of the Treasurer United States.	Deposits of public officers.	Deposits of individuals.
1826.																	
July 28	Bank United States....	$21,495,919 63	$2,435,062 76	$17,273 60	$90,667 35	$921,396 32	$1,668 53	$3,985,847 97	$27,908 78	$29,059 24	$2,455,609 45	$1,346,114 65	$422,028 80	$310,815 58	$625,773 69	$271,021 46	$1,197,434 78
17	Office, Portsmouth....	300,000 00	277,840 00	3,175 85	1,470 00	.....	.....	.....	.....	.....	95,259 39	320 07	.....	5,000 00	49,337 24	20,872 65	12,599 00
20	Boston	1,500,000 00	728,110 00	30,381 64	22,269 50	.....	.....	.....	.....	.....	889,288 21	235,348 16	.....	190,921 67	424,772 51	351,357 05	174,531 95
20	Providence	500,000 00	294,730 00	7,799 00	6,178 00	.....	.....	.....	.....	.....	101,615 22	27,451 77	.....	4,109 26	35,091 99	29,442 47	29,281 47
24	Hartford.....	300,000 00	307,577 50	3,389 31	5,533 00	.....	.....	.....	.....	.....	48,309 39	8,335 01	.....	.....	28,944 03	37,024 11	22,700 18
26	New York.....	2,500,000 00	1,268,512 50	39,619 31	29,745 75	.....	.....	.....	.....	.....	1,014,519 60	559,243 71	.....	196,465 98	1,991,089 91	245,385 66	1,021,069 35
24	Baltimore	1,700,000 00	859,170 00	22,776 52	26,116 25	.....	.....	.....	.....	.....	2,752,248 14	83,682 78	.....	55,672 87	127,900 44	37,854 81	707,077 55
22	Washington	500,000 00	1,095,925 00	9,118 81	5,098 00	.....	.....	.....	.....	.....	134,088 67	18,084 64	.....	250,040 78	50,286 41	253,679 11	170,171 31
25	Richmond	1,000,000 00	914,115 00	10,484 99	13,312 47	.....	.....	.....	.....	.....	336,066 14	12,218 33	.....	.....	10,608 27	52,445 44	149,638 44
22	Norfolk	500,000 00	593,740 00	3,324 42	5,539 50	.....	.....	.....	.....	.....	16,644 11	5,018 93	.....	....	1,590 06	34,829 10	295,344 52
18	Fayetteville	500,000 00	600,500 00	4,364 82	232 00	.....	.....	.....	.....	.....	194,148 85	.....	.....	65,180 77	24,610 99	27,528 06	43,364 44
18	Charleston.....	1,500,000 00	1,454,395 00	25,561 84	4,193 50	.....	.....	.....	.....	.....	177,859 72	.....	....	3,155 43	184,135 00	33,714 50	638,805 42
18	Savannah	1,000,000 00	1,193,035 00	4,538 35	721 75	.....	.....	.....	.....	.....	32,650 52	3,622 22	.....	.....	114,848 95	21,442 76	67,391 95
1	New Orleans ...	1,000,000 00	4,412,895 00	12,458 50	152 00	.....	.....	.....	.....	.....	64,530 37	55,081 32	.....	.....	.....	182,273 60	599,734 28
4	Louisville	.....	164,155 00	2,577 93	213 30	.....	.....	.....	.....	.....	1,148,583 66	.....	.....	.....	170,467 13	505 26	162,076 48
14	Lexington	.....	162,690 00	5,907 14	88 00	.....	.....	.....	.....	.....	995,482 33	.....	.....	.....	.....	31,496 97	158,518 42
13	Cincinnati.....	.....	165,400 00	3,239 78	.....	.....	.....	.....	.....	.....	216,460 01	6,862 42	.....	.....	238,319 38	41,881 86	213,407 62
June 30	Do..Agency.	.....	3,150 00	2,421 27	.....	.....	164,156 39	.....	.....	.....	2,445,393 37	.....	.....	.....	.....	.....	52,628 85
16	Chilicothe . do..	.....	35,345 00	1,372 28	....	.....	.....	.....	.....	.....	395,100 63	269 04	.....	.....	.....	17 33	2,457 02
July 19	Pittsburg	700,000 00	223,827 50	4,364 19	.....	.....	1,199 62	.....	.....	.....	7,893 29	.....	.....	.....	2,194 36	5,492 34	106,530 12
		34,995,919 63	17,190,175 26	214,149 55	211,530 37	921,396 32	167,024 54	3,985,847 97	27,908 78	29,659 24	13,521,751 07	2,361,653 05	422,028 80	1,081,362 34	4,079,970 36	1,678,274 54	5,804,763 15

At Bank United States: Funded debt United States..... $17,764,359 05
Debt due by United States..... 5,267 32
Debt due by Hottinguer & Co., bankers, Paris.. $39,182 80
Debt due by Welles & Co., bankers, Paris..... 5,913 76
45,096 56

At Office, Portsmouth: Agent for Pension Fund..... $5,181 22

At Office, Boston: Profit and loss account..... $2,025 00

At Office, Hartford: Profit and loss $2,770 47

At Office, Baltimore: Debt of S. Smith & Buchanan, G. Williams, and J. W. McCulloch $338,538 48
Debt of George Williams 269,874 85
Debt of J. W. McCulloch..... 274,221 96
882,635 29

DR. RECAPITULATION. CR.

Funded debt of the United States		$17,764,359 05	Capital stock		$34,995,919 63
Bills discounted on personal security	$26,962,821 75		Notes issued		17,190,175 26
funded debt	80,418 00		Discount, exchange, and interest		214,149 55
bank stock	2,925,930 93		Dividends unclaimed		211,530 37
	29,969,170 68		Profit and loss		921,396 32
			Contingent interest		167,024 54
Domestic bills of exchange	3,696,201 86		Contingent fund		3,985,847 97
		33,665,372 54	Contingent exchange		27,908 78
Foreign bills of exchange		556,548 05	Foreign exchange		29,059 24
Hottinguer & Co., bankers, Paris	39,182 80		Due to Bank United States and offices	13,521,751 07	
Welles & Co., bankers, Paris	5,913 76		Due to State banks	2,361,653 05	
		45,096 56			15,883,404 12
Real estate		1,644,678 81	Due to Baring Brothers & Co		422,028 80
Due from Bank United States and offices	13,603,805 36		Redemption of public debt		1,081,362 34
Due from State banks	2,016,618 16		Deposits of the Treasurer United States	4,079,970 36	
		15,620,423 52	Deduct overdrafts, &c	622,982 96	
Due from S. Smith & Buchanan, G. Williams, and J. W. McCulloch		882,635 29		3,456,987 40	
Due from United States		5,267 32	Deposits of public officers	1,678,274 54	
Deficiencies		521,665 80	Deposits of individuals	5,804,763 15	
Banking-houses, bonus, and premium on loan, &c		1,730,516 71			10,940,025 09
Mortgages, &c		53,775 00	Office, Louisville, for specie in transitu to Bank United States		58,000 00
Expenses		73,329 62			
Cash, viz: Notes of Bank United States and offices	6,453,415 36				
Notes of State banks	1,140,010 22				
Specie $5,902,761 47					
Do. in transitu. 58,000 00					
	5,960,761 47				
		13,554,187 05			
Agent for Pension Fund, at office, Portsmouth		5,181 22			
Profit and loss account, at office, Boston		2,025 00			
Profit and loss account, at office, Hartford		2,770 47			
		86,127,832 01			86,127,832 01

BANK OF THE UNITED STATES, *August* 1, 1826.

W. McILVAINE, *Cashier.*

Dr. *General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned.*

Date.	Banks.	Bills discounted on personal security.	Bills discounted on funded debt.	Bills discounted on bank stock.	Domestic bills of exchange.	Foreign bills of exchange.	Real estate.	Treasurer United States.	Due from Bank United States and offices.	Due from State banks.	Deficiencies.	Banking-houses, lonus, premium, &c.	Mortgages, &c.	Expenses.	Notes of Bank of United States and offices.	Notes of State banks.	Specie.
1826.																	
Aug. 31	Bank United States..	$3,011,156 50	$6,910 77	$441,216 36	$580,180 85	$488,641 94	$28,850 00	.....	$8,094,519 62	$687,294 99	.....	$1,113,961 19	$46,775 00	$18,903 95	$1,158,218 36	$322,955 14	$2,011,577 31
21	Office, Portsmouth...	493,866 33	400 00	9,600 00	17,572 94	.....	942 13	.....	17,554 25	.....	.....	.....	.....	397 90	167,745 00	52,363 41	31,790 58
24	Boston	2,466,103 57	21,300 00	118,097 00	561,997 10	.....	.....	.....	41,283 18	152,006 29	.....	116,665 88	.....	.....	480,260 00	77,575 00	472,278 58
24	Providence ...	487,173 77	.....	800 00	256,022 93	.....	.....	.....	30,089 79	2,354 75	.....	.....	.....	947 88	194,750 00	7,272 86	41,603 20
28	Hartford	394,695 53	.....	2,250 00	54,864 29	.....	.....	.....	81,948 12	13,814 81	$33,058 90	.....	.....	875 00	118,620 00	6,511 00	33,689 26
30	New York....	3,749,890 13	4,000 00	112,260 00	155,120 92	.....	.....	.....	2,795,736 79	227,468 30	16,183 83	87,000 00	.....	4,941 51	1,186,985 00	238,507 65	754,076 64
28	Baltimore	2,484,452 68	.....	944,784 28	203,641 97	.....	148,321 59	.....	83,356 37	50,192 13	290,954 46	110,657 34	.....	2,299 99	359,125 00	43,789 55	504,000 00
26	Washington ..	1,241,585 07	.....	144,991 42	86,082 76	.....	72,125 83	$265,132 94	257,502 51	70,850 37	10,125 54	22,400 00	.....	12,750 32	205,755 00	15,761 03	40,903 29
22	Richmond	1,460,845 53	.....	97,500 00	115,872 18	.....	34,549 33	.....	15,445 96	51,267 84	91,650 29	35,887 78	.....	8,131 82	276,275 00	93,800 38	143,181 74
19	Norfolk	692,486 77	5,663 84	79,410 00	.....	.....	.....	103,059 38	152,013 13	93,076 31	.....	29,815 19	.....	5,820 11	217,755 00	7,638 00	144,533 00
22	Fayetteville ..	445,074 73	.....	24,450 00	179,471 93	....	19,043 47	.....	11,776 45	473,486 20	21,087 05	13,385 02	.....	1,265 09	76,225 00	17,069 00	33,583 33
15	Charleston ...	2,111,076 91	34,028 00	499,880 00	205,553 95	.....	.....	.....	225,414 18	176,894 10	6,909 00	67,727 78	.....	2,884 58	410,915 00	19,806 00	395,262 89
15	Savannah	497,084 28	.....	253,645 00	130,074 00	.....	10,363 72	.....	733,202 73	670 94	9,868 87	42,378 54	.....	4,732 47	214,745 00	93,140 00	394,497 68
July 31	New Orleans..	2,016,787 50	.....	141,661 12	371,668 18	.....	.....	73,652 72	1,274,426 68	93,374 39	33,134 26	45,000 00	.....	10,412 37	1,438,220 00	4,100 00	651,522 72
Aug. 15	Louisville	1,101,299 78	.....	.....	90,245 56	.....	45,985 79	.....	67,250 68	3,541 07	.....	11,514 86	.....	880 67	101,630 00	13,598 49	165,322 86
11	Lexington.....	805,557 48	.....	.....	81,962 98	.....	265,799 93	5,872 22	51,088 92	.....	.....	.....	7,000 00	782 55	158,190 00	1,931 00	69,669 34
17	Cincinnati	288,327 45	....	518 00	11,697 54	.....	.....	171,579 00	101,729 21	39,308 57	.....	20,000 00	.....	892 70	78,690 00	28,075 00	178,357 66
July 29	Do. Agency.	1,228,410 16	.....	.....	.....	.....	1,253,673 49	.....	83,896 36	92,111 99	7,723 14	.....	.....	17,240 35	.....	.....	.....
Aug. 15	Chilicothe.do	378,328 82	.....	.....	11,000 00	.....	6,807 27	.....	.....	.....	.....	....	.....	1,477 65	.....	3,988 31	.....
24	Pittsburg.....	732,165 77	.....	.....	60,609 21	.....	89,679 25	42,932 47	29,893 72	....	.....	14,123 13	.....	3,124 27	56,430 00	33,490 00	34,608 31
		26,089,368 76	72,302 61	2,871,063 18	3,173,639 29	488,641 94	1,976,141 80	662,228 73	14,148,128 65	2,227,713 05	520,695 34	1,730,516 71	53,775 00	98,761 18	6,900,533 36	1,081,301 82	6,100,458 39

General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned—Continued. Cr.

Date.	Banks.	Capital stock.	Notes issued.	Discount, exchange, and interest.	Dividends unclaimed.	Profit and loss.	Contingent interest.	Contingent fund.	Contingent exchange.	Foreign exchange.	Due to the Bank United States and offices.	Due to State banks.	Baring Brothers & Co., London.	Redemption of public debt.	Deposits of the Treasurer United States.	Deposits of public officers.	Deposits of individuals.
1826.																	
Aug. 31	Bank United States....	$21,495,919 63	$2,435,062 76	$36,646 21	$70,514 85	$921,069 19	$1,668 53	$3,985,847 97	$26,797 67	$44,746 49	$2,900,686 62	$961,798 78	$448,484 81	$231,640 45	$773,381 46	$317,555 73	$1,173,004 22
21	Office, Portsmouth.....	300,000 00	299,840 00	6,921 95	27 00	.....	.....	.....	.....	.....	107,215 78	3 52	.....	.....	49,995 63	19,857 46	14,957 63
24	Boston.	1,500,000 00	725,340 00	46,774 04	6,682 25	.....	.....	.....	.....	.....	663,167 27	322,057 60	.....	87,977 74	615,099 17	341,395 68	201,097 85
24	Providence	500,000 00	294,420 00	11,814 43	511 00	.....	.....	.....	.....	.....	111,360 18	24,730 71	.....	3,004 81	33,787 75	23,666 47	17,719 83
28	Hartford.....	300,000 00	302,342 50	6,037 34	1,503 00	38 15	.....	.....	.....	.....	43,969 64	2,908 64	.....	.....	28,754 80	35,649 97	19,122 87
30	New York.....	2,500,000 00	1,273,907 50	64,166 54	11,576 50	.....	.....	.....	.....	.....	738,637 12	408,580 98	.....	138,356 63	2,277,010 13	544,619 28	1,375,316 09
28	Baltimore.....	1,700,000 00	849,945 00	32,721 13	7,776 50	.....	.....	.....	.....	.....	2,591,823 70	105,170 24	.....	21,694 71	154,535 62	62,576 50	581,967 25
26	Washington	500,000 00	1,081,095 00	13,803 51	2,977 00	.....	.....	.....	.....	.....	114,834 36	20,441 77	.....	250,190 78	50,286 41	252,528 10	159,809 15
22	Richmond	1,000,000 00	913,725 00	16,819 65	6,180 72	.....	.....	.....	.....	.....	273,130 50	9,638 22	.....	.....	8,606 41	63,531 99	132,775 36
19	Norfolk	500,000 00	593,090 00	5,792 68	4,141 25	.....	.....	.....	.....	.....	67,784 43	2,813 93	.....	.....	.....	92,633 37	265,015 07
22	Fayetteville.....	500,000 00	598,740 00	7,757 67	366 50	.....	.....	.....	.....	.....	132,613 08	.....	.....	.....	24,589 82	27,368 06	24,482 14
15	Charleston.....	1,500,000 00	1,445,825 00	38,910 57	17,667 00	.....	.....	.....	.....	.....	325,217 20	2,712 51	.....	43,087 36	161,666 97	17,002 42	604,263 36
1	Savannah.....	1,000,000 00	1,185,195 00	6,836 10	4,135 75	.....	.....	.....	.....	.....	7,111 54	3,622 22	.....	3,155 43	82,432 95	19,040 34	72,873 90
July 31	New Orleans ...	1,000,000 00	4,384,145 00	26,360 36	152 00	.....	.....	.....	.....	.....	92,644 15	64,776 02	.....	.....	.....	131,590 47	454,291 94
Aug. 15	Louisville	.....	164,115 00	7,491 60	372 30	.....	.....	.....	.....	.....	1,073,064 81	.....	.....	.....	193,845 67	3,698 85	158,611 53
11	Lexington.....	.....	252,690 00	9,464 73	166 00	.....	.....	.....	.....	.....	989,236 61	.....	.....	.....	.....	30,864 61	165,432 47
17	Cincinnati.....	.....	164,995 00	5,697 87	.....	.....	.....	.....	.....	.....	261,515 98	.....	.....	.....	225,116 96	41,703 20	220,146 12
July 29	Do. ..Agency.	.....	3,150 00	6,594 65	.....	.....	164,156 39 77,887 73	.....	.....	.....	2,445,393 37	.....	.....	.....	.....	.....	.....
Aug. 15	Chilicothe..do..	.....	13,100 00	300 00	.....	.....	.....	.....	.....	.....	386,559 77	.....	.....	.....	.....	.....	1,642 28
24	Pittsburg.	700,000 00	223,827 50	8,311 07	.....	.....	1,199 62	.....	.....	.....	41,515 99	32,302 60	.....	.....	2,194 36	7,401 69	80,303 30
		34,895,919 63	17,204,550 26	359,122 10	134,749 62	921,107 34	244,912 27	3,985,847 97	26,797,67	44,746 49	13,367,482 10	1,961,557 74	448,484 81	779,107 91	4,681,304 11	2,032,684 19	5,722,832 36

At Bank United States: Funded debt United States $17,764,359 05
Due by the United States..... 5,267 32
Hottinguer & Co., Paris..... $39,064 04
Welles & Co., Paris 1,972 98
41,037 02

At Office, Portsmouth: Pension Agent..... $6,586 43

At Office, Boston: Profit and loss account..... $2,025 00

At Office, Baltimore: Debt of Smith and Buchanan, G. Williams, and J. W. McCulloch..... $338,538 48
Debt of J. W. McCulloch..... 274,221 96
Debt of G. Williams..... 269,874 85
882,635 29

At Agency, Cincinnati: Miscellaneous accounts $14,026 65

RECAPITULATION.

Dr.			Cr.		
Funded debt of the United States		$17,764,359 05	Capital stock		$34,995,919 63
Bills discounted on personal security	$26,089,368 76		Notes issued		17,204,550 26
funded debt	72,302 61		Discount, exchange, and interest		359,122 10
bank stock	2,871,063 18		Dividends unclaimed		134,749 62
	29,032,734 55		Profit and loss		921,107 34
Domestic bills of exchange	3,173,639 29		Contingent interest		244,912 27
		32,206,373 84	Contingent fund		3,985,847 97
Foreign bills of exchange		488,641 94	Contingent exchange		26,797 67
Hottinguer & Co., Paris	39,064 04		Foreign exchange		44,746 49
Welles & Co., Paris	1,972 98		Due to Bank United States and offices	$13,367,482 10	
		41,037 02	Due to State banks	1,961,557 74	
Real estate		1,976,141 80			15,329,039 84
Due from Bank United States and offices	14,148,128 65		Due to Baring Brothers & Co., London		448,484 81
Due from State banks	2,227,713 05		Redemption of public debt		779,107 91
		16,375,841 70	Deposits of Treasurer United States	4,681,304 11	
Due from Smith and Buchanan, G. Williams, and J. W. McCulloch		882,635 29	Deduct overdrafts, &c.	662,228 73	
Due from United States		5,267 32		4,019,075 38	
Deficiencies		520,695 34	Deposits of public officers	2,032,684 19	
Banking-houses, bonus, and premium, &c.		1,730,516 71	Deposits of individuals	5,722,832 36	
Mortgages		53,775 00			11,774,591 93
Cash, viz: Notes of Bank United States and offices	6,900,533 36		Office at Louisville, for specie in transitu to Bank United States		38,000 00
Notes of State banks	1,081,301 82				
Specie $6,100,458 39					
Specie in transitu 38,000 00					
	6,138,458 39				
		14,120,293 57			
Agent for Pension Fund, at office, Portsmouth		6,586 43			
Profit and loss account, at office, Boston		2,025 00			
Miscellaneous account, at Cincinnati agency		14,026 65			
Expenses		98,761 18			
		86,286,977 84			86,286,977 84

Bank of the United States, *September* 1, 1826.

S. JAUDON, *Second Assistant Cashier.*

DR. *General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned.*

Date.	Banks.	Bills discounted on personal security.	Bills discounted on funded debt.	Bills discounted on bank stock.	Domestic bills of exchange.	Foreign bills of exchange.	Real estate.	Treasurer United States.	Due from Bank United States and offices.	Due from State banks.	Deficiencies.	Banking-houses, bonus, and premiums.	Mortgages, &c.	Expenses.	Notes of Bank United States and offices.	Notes of State banks.	Specie.
1826.																	
Sept. 28	Bank United States..	$2,882,726 51	$7,460 77	$406,676 36	$529,104 54	$487,643 61	$135,214 31	.....	$8,220,290 69	$750,862 92	.....	$1,113,961 19	$46,775 00	$23,658 74	$1,258,038 36	$336,358 71	$1,800,635 29
18	Office, Portsmouth...	484,608 53	4,500 00	8,900 00	25,163 00	....	942 13	.....	8,368 78	993 48	.....	.....	.....	1,220 40	149,325 00	36,072 43	34,553 13
21	Boston	2,461,507 87	38,600 00	125,208 00	649,611 44	.....	.....	.....	58,290 70	149,468 91	....	116,665 88	.....	4,496 54	349,610 00	64,216 00	417,217 64
21	Providence ...	467,489 02	.....	800 00	263,625 67	.....	.....	.....	12,857 63	5,306 93	.....	.....	.....	1,657 55	199,485 00	6,068 00	46,954 24
25	Hartford... ..	424,159 62	.....	6,250 00	60,135 50	.....	875 00	$19,825 23	78,358 96	8,161 56	$33,058 90	.....	.....	1,361 72	34,590 00	9,279 00	32,778 55
27	New York....	3,553,034 70	4,000 00	117,260 00	176,594 94	.....	.....	.....	2,950,093 08	38,330 01	16,183 83	87,000 00	.....	7,041 79	971,745 00	201,766 09	754,400 69
25	Baltimore	2,638,543 42	.....	965,784 28	229,855 38	.....	.....	.....	86,319 05	86,331 46	290,954 46	110,657 34	.....	4,226 45	359,905 00	47,755 53	361,000 00
23	Washington ..	1,278,294 42	.....	136,761 52	79,477 75	.....	72,231 46	109,806 84	340,263 18	74,810 74	10,156 14	22,400 00	.....	13,881 48	172,390 00	15,428 08	45,975 98
19	Richmond	1,416,364 83	.....	90,850 00	101,913 63	.....	44,282 90	.....	74,222 21	55,629 74	91,650 29	35,887 78	.....	9,044 23	273,035 00	75,915 11	144,005 08
16	Norfolk	691,312 17	3,663 84	81,760 00	.....	.....	.....	.....	307,665 20	82,682 83	.....	29,864 89	.....	6,520 78	159,710 00	21,623 33	144,275 23
19	Fayetteville ..	484,502 42	.....	24,450 00	170,240 09	.....	19,043 47	.....	18,959 73	521,095 15	21,087 05	13,385 02	.....	2,227 26	174,660 00	21,433 00	33,266 32
19	Charleston ...	2,188,076 32	30,728 00	634,730 00	108,576 83	.....	.....	.....	91,733 15	95,159 10	6,909 00	67,727 78	.....	4,983 58	600,780 00	39,144 00	396,054 84
19	Savannah	490,078 98	.....	253,645 00	61,936 56	.....	10,363 72	.....	660,551 66	297 94	9,868 87	42,378 54	.....	5,849 85	315,220 00	138,895 00	391,775 42
Aug. 28	New Orleans..	2,140,900 14	.....	5,300 00	192,612 75	.....	....	15,360 06	1,246,227 54	69,665 51	33,134 26	45,000 00	.....	12,432 22	1,559,135 00	29,395 00	827,372 78
Sept. 12	Louisville	1,117,728 60	.....	.....	91,098 35	.....	44,235 79	.....	53,155 84	3,556 06	.....	11,514 86	7,000 00	1,718 05	98,520 00	15,808 49	165,592 36
8	Lexington	816,193 72	.....	.....	100,034 36	.....	263,954 01	5,696 83	82,389 51	300 00	....	.....	.....	794 34	141,625 00	2,926 00	66,663 27
14	Cincinnati....	284,365 14	.....	518 00	11,302 54	.....	.....	171,579 00	150,215 56	27,945 25	.....	20,000 00	.....	1,356 50	60,020 00	48,900 00	154,761 95
Aug. 31	Do..Agency	1,226,423 59	.....	.....	.....	.....	1,253,673 49	.....	77,033 47	92,111 99	7,723 14	.....	.....	19,018 10	.....	.....	.....
15	Chilicothe . ..	378,328 82	.....	.....	11,000 00	.....	6,807 27	.....	.....	.....	.....	.....	.....	1,477 65	.....	3,988 31	.....
Sept. 20	Pittsburg	723,936 34	.....	.....	59,528 96	.....	88,979 25	45,254 41	35,215 15	....	.....	14,123 13	.....	3,591 88	67,770 00	22,295 00	34,610 59
		26,148,575 16	88,952 61	2,858,893 16	2,921,811 59	487,643 61	1,940,602 80	367,522 37	14,546,211 09	2,062,709 58	520,725 94	1,730,566 41	53,775 00	126,559 11	6,945,563 36	1,137,267 08	5,851,893 36

General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned—Continued. Cr.

Date.	Banks.	Capital stock.	Notes issued.	Discount, exchange, and interest.	Dividends unclaimed.	Profit and loss.	Contingent interest.	Contingent fund.	Contingent exchange.	Foreign exchange.	Due to Bank of United States and offices.	Due to State banks.	Baring Brothers & Co., London.	Redemption of public debt.	Deposits of Treasurer of United States.	Deposits of public officers.	Deposits of individuals.
1826.																	
Sept. 28	Bank United States....	$21,495,919 63	$2,459,562 76	$49,097 23	$37,224 10	$917,662 88	$1,668 53	$3,985,847 97	$25,021 45	$40,263 39	$3,171,866 83	$581,584 59	$91,291 69	$196,663 08	$854,496 01	$808,124 25	$1,095,844 58
18	Office, Portsmouth.....	300,000 00	297,775 00	9,503 26	27 00	750 16	.....	.....	.....	.....	86,545 60	.....	.....	.....	5,398 30	37,095 50	17,877 62
21	Boston.....	1,500,000 00	721,680 00	64,950 54	4,239 75	.....	.....	.....	.....	.....	643,433 25	266,832 34	.....	77,057 57	637,423 92	298,044 44	223,256 17
21	Providence.....	500,000 00	292,480 00	14,599 92	469 00	.....	.....	.....	.....	.....	107,386 01	14,085 53	.....	959 70	28,299 56	20,993 59	24,970 73
25	Hartford.....	300,000 00	279,027 50	8,557 33	1,035 00	38 15	.....	.....	.....	.....	41,921 27	2,508 11	.....	.....	.....	49,664 65	26,082 03
27	New York.....	2,500,000 00	1,255,007 50	81,418 80	10,532 50	.....	.....	.....	.....	.....	596,581 75	543,009 28	.....	.....	2,381,026 56	484,819 08	1,025,054 66
25	Baltimore.....	1,700,000 00	843,300 00	46,659	7,342 00	.....	.....	.....	.....	.....	2,483,339 38	118,553 48	.....	.....	135,775 39	114,530 64	608,467 56
23	Washington....	500,000 00	1,072,315 00	20,317 36	2,899 00	.....	.....	.....	.....	.....	31,322 05	20,543 57	.....	250,190 78	50,286 41	256,031 37	167,972 05
19	Richmond.....	1,000,000 00	907,750 00	21,875 09	3,518 97	.....	.....	.....	.....	.....	235,767 98	12,303 18	.....	.....	21,175 69	85,885 24	124,524 65
16	Norfolk.....	500,000 00	585,825 00	7,804 72	3,634 25	.....	.....	.....	.....	.....	36,526 10	2,813 93	.....	.....	99,162 41	51,750 56	241,561 30
19	Fayetteville.....	500,000 00	595,075 00	11,141 81	267 50	.....	.....	.....	.....	.....	283,170 92	.....	.....	.....	20,594 29	35,996 51	58,103 48
19	Charleston.....	1,500,000 00	1,438,410 00	53,040 48	14,289 50	561 47	.....	.....	.....	.....	415,394 62	.....	.....	21,897 72	217,380 56	28,219 91	575,408 34
19	Savannah.....	1,000,000 00	1,178,665 00	8,129 16	4,135 75	.....	.....	.....	.....	.....	8,575 54	3,477 77	.....	3,155 43	81,059 25	24,259 80	69,403 84
Aug. 28	New Orleans...	1,000,000 00	4,377,820 00	39,730 33	364 00	.....	.....	.....	.....	.....	110,156 80	71,732 80	.....	.....	.....	123,958 61	452,772 72
Sept. 12	Louisville.....	.....	163,555 00	10,583 10	242 80	.....	.....	.....	.....	.....	1,137,683 09	.....	.....	.....	133,018 09	22,049 08	135,797 24
8	Lexington.....	.....	252,230 00	12,978 01	81 00	.....	.....	.....	.....	.....	1,007,071 80	.....	.....	.....	.....	55,594 65	159,621 58
14	Cincinna....	.....	164,205 00	7,434 42	.....	.....	.....	.....	.....	.....	298,839 55	1,786 66	.....	.....	179,271 27	64,626 50	214,800 54
Aug. 31	Do...Agency.	.....	2,990 00	8,473 50	.....	.....	165,189 22 77,887 73	.....	.....	.....	2,445,553 37	.....	.....	.....	.....	.....	.....
15	Chilicothe.....	.....	13,100 00	300 00	.....	.....	.....	.....	.....	.....	386,559 77	.....	.....	.....	.....	.....	1,642 28
Sept. 20	Pittsburg.....	700,000 00	221,757 50	10,378 31	.....	.....	1,199 62	.....	.....	.....	26,202 24	.....	.....	.....	2,194 36	31,961 65	101,610 33
		34,995,919 63	17,122,530 26	486,972 58	90,302 12	919,212 66	245,945 10	3,985,847 97	25,021 45	40,263 39	13,553,897 92	1,639,231 24	91,291 69	549,924 28	4,846,562 07	2,593,606 03	5,324,771 70

At Bank United States: Funded debt United States..... $17,764,359 05
Debt due by the United States..... 5,267 32
Hottinguer & Co., Paris..... $41,332 62
Welles & Co., Paris..... 1,972 98
43,305 60

At Office, Portsmouth: Agent for Loan Office..... $325 56

At Office, Boston: Profit and loss account..... $2,025 00

At Office, Baltimore: Debt of S. Smith and Buchanan, G. Williams, and J. W. McCulloch..... $338,538 48
Debt of G. Williams..... 269,874 85
Debt of J. W. McCulloch..... 274,221 96
882,635 29

At Agency, Cincinnati: Miscellaneous accounts..... $24,110 04

RECAPITULATION.

Dr.			Cr.		
Funded debt of the United States		$17,764,359 05	Capital stock		$34,995,919 63
Bills discounted on personal security	$26,148,575 16		Notes issued		17,122,530 26
funded debt	88,952 61		Discount, exchange, and interest		486,972 58
bank stock	2,858,893 16		Dividends unclaimed		90,302 12
	29,096,420 93		Profit and loss		919,212 66
Domestic bills of exchange	2,921,811 59		Contingent interest		245,945 10
		32,018,232 52	Contingent fund		3,985,847 97
Foreign bills of exchange		487,643 61	Contingent exchange		25,021 45
Hottinguer & Co., Paris	41,332 62		Foreign exchange		40,263 39
Welles & Co., Paris	1,972 98		Due to the Bank of the United States and offices	$13,553,897 92	
		43,305 60	Due to State banks	1,639,231 24	
Real estate		1,940,602 80			15,193,129 16
Due from Bank United States and offices	14,546,211 09		Due to Baring Brothers & Co., London		91,291 69
Due from State banks	2,062,709 58		Redemption of public debt		549,924 28
		16,608,920 67	Deposits of Treasurer United States	4,846,562 07	
Due from S. Smith and Buchanan, G. Williams, and J. W. McCulloch		882,635 29	Deduct overdrafts	367,522 37	
Due from the United States		5,267 32		4,479,039 70	
Deficiencies		520,725 94	Deposits of public officers	2,593,606 03	
Banking-houses, bonus, and premium, &c.		1,730,566 41	Deposits of individuals	5,324,771 70	
Mortgages, &c		53,775 00			12,397,417 43
Expenses		126,559 11			
Cash.—Notes Bank U. States and offices	6,945,563 36				
Notes of State banks	1,137,267 08				
Specie	5,851,893 36				
		13,934,723 80			
Agent for Loan Office, at Portsmouth		325 56			
Profit and loss account, at office, Boston		200 25			
Miscellaneous acc't, at agency, Cincinnati		24,110 04			
		86,143,777 72			86,143,777 72

Bank of the United States, *October* 1, 1826.

S. JAUDON, *Second Assistant Cashier.*

DR. *General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned.*

Date.	Banks.	Bills discounted on personal security.	Bills discounted on funded debt.	Bills discounted on bank stock.	Domestic bills of exchange.	Foreign bills of exchange.	Real estate.	Treasurer United States.	Due from Bank United States and offices.	Due from State banks.	Deficiencies.	Banking-houses, bonus, and premiums,	Mortgages, &c.	Expenses.	Notes of Bank United States and offices.	Notes of State banks.	Specie.
1826.																	
Oct. 30	Bank United States....	$2,558,500 20	$29,790 77	$398,391 36	$500,347 18	$520,221 63	$135,214 31	.....	$8,829,129 78	$737,740 39	.....	$1,113,961 19	$46,775 00	$27,841 98	$1,306,910 86	$315,454 89	$1,552,239 52
23	Office, Portsmouth.....	479,013 58	4,500 00	9,400 00	38,541 88	.....	942 13	$588 03	879 17	2,765 22	.....	.....	.....	1,233 77	122,730 00	33,184 15	34,861 34
26	Boston	2,443,391 22	22,900 00	66,308 00	707,811 19	.....	.....	.....	41,047 81	81,963 87	.....	116,665 88	.....	4,496 54	415,890 00	58,745 00	324,133 19
26	Providence.....	466,230 34	.....	800 00	225,120 60	.....	.....	.....	28,237 03	5,810 22	.....	.....	.....	2,295 27	203,555 00	8,509 02	35,325 39
23	Hartford.....	430,849 75	.....	8,950 00	60,384 40	.....	875 00	25,938 28	49,562 85	1,141 66	$33,058 90	.....	.....	1,361 72	76,290 00	2,480 00	32,486 48
25	New York.....	3,209,607 68	.....	114,260 00	216,163 66	.....	.....	.....	3,288,097 09	74,115 80	16,183 83	87,000 00	.....	9,386 15	779,665 00	153,382 11	608,767 67
23	Baltimore.....	2,596,079 89	.....	977,285 28	231,913 67	.....	.....	.....	86,829 37	94,737 26	290,954 46	110,657 34	.....	5,386 12	364,850 00	78,961 18	377,000 00
21	Washington	1,285,917 87	.....	143,761 52	67,852 57	.....	72,247 19	123,101 22	251,044 45	30,367 95	10,156 14	22,400 00	.....	15,230 36	307,840 00	10,783 21	40,309 56
24	Richmond	1,368,687 07	. .....	83,770 00	42,482 43	.....	44,282 90	.....	36,265 67	203,014 69	91,650 29	35,897 28	.....	10,102 86	255,465 00	43,455 15	145,970 05
21	Norfolk.....	718,231 66	3,663 84	81,860 00	.....	.....	.....	.....	292,366 58	52,945 54	.....	29,873 14	.....	7,160 65	165,725 00	14,460 95	144,459 00
24	Fayetteville.....	491,375 69	.....	24,450 00	168,164 88	.....	19,043 47	.....	16,818 32	504,730 66	21,087 05	13,385 02	.....	2,912 48	165,815 00	28,170 00	49,727 09
17	Charleston.....	2,197,397 44	18,128 00	663,625 25	110,226 07	.....	.....	.....	10,497 05	140,274 10	6,909 00	67,727 78	.....	6,574 05	651,575 00	38,617 00	388,304 19
17	Savannah.....	489,464 06	.....	323,645 00	43,293 79	.....	10,363 72	.....	547,020 38	297 94	9,868 87	42,396 54	.....	6,856 88	475,425 00	162,690 00	412,362 11
2	New Orleans ...	2,150,267 25	.....	5,300 00	139,493 73	.....	.....	27,107 90	840,654 84	68,113 66	33,134 26	45,000 00	.....	11,799 63	1,886,565 00	22,100 00	933,738 99
10	Louisville	1,102,950 36	.....	.....	92,705 98	.....	44,235 79	.....	14,442 40	2,966 06	.....	11,514 86	.....	1,932 31	121,210 00	17,903 49	206,083 40
13	Lexington	797,096 50	.....	.....	168,425 74	.....	264,278 67	5,734 83	84,461 02	2,861 27	.....	.....	7,000 00	1,165 36	79,260 00	2,811 00	62,474 00
19	Cincinnati.....	290,383 96	.....	518 00	12,056 94	.....	.....	171,579 00	171,074 88	26,603 16	.....	20,000 00	.....	1,975 99	61,135 00	47,030 00	196,695 37
Sept. 30	Do..Agency	1,227,687 80	.....	.....	.....	.....	1,253,773 49	.....	70,183 59	92,111 99	7,723 14	.....	800 00	21,749 97	.....	.....	.....
Aug. 15	Chilicothe	378,398 82	.....	.....	11,000 00	.....	6,807 27	.....	.....	.....	.....	.....	.....	1,477 65	.....	3,988 31	.....
Oct. 26	Pittsburg	722,450 58	.....	.....	60,946 91	.....	88,805 00	48,050 72	63,752 11	.....	.....	14,128 13	.....	4,054 01	19,235 00	21,875 00	38,008 08
		25,403,911 72	78,982 61	2,902,324 41	2,896,931 62	520,221 63	1,940,868 94	402,099 98	14,722,364 39	2,122,561 44	520,725 94	1,730,602 16	54,575 00	144,993 75	7,459,140 86	1,064,000 46	5,582,945 43

General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned—Continued. CR.

Date.	Banks.	Capital stock.	Notes issued.	Discount, exchange, and interest.	Dividends unclaimed.	Profit and loss.	Contingent interest.	Contingent fund.	Contingent exchange.	Foreign exchange.	Due to Bank of United States and offices.	Due to State banks.	Baring Brothers & Co., London.	Redemption of public debt.	Deposits of the Treasurer of the United States.	Deposits of public officers.	Deposits of individuals.
1826.																	
Oct. 30	Bank United States....	$21,495,919 63	$2,523,562 76	$280,198 31	$32,042 35	$912,851 03	$1,668 53	$3,985,847 97	$11,688 12	$86,458 53	$3,575,753 51	$415,889 25	$272,524 08	$66,458 69	$952,486 98	$304,547 56	$1,048,137 72
23	Office, Portsmouth.....	300,000 00	260,210 00	12,572 51	9 00	750 16	.....	.....	.....	.....	110,311 85	.....	.....	.....	.....	22,707 42	22,078 33
26	Boston	1,500,000 00	729,170 00	83,937 85	2,732 75	.....	.....	.....	.....	.....	441,523 18	236,958 64	.....	27,221 55	737,461 16	279,015 27	247,357 30
26	Providence	500,000 00	291,775 00	18,751 47	379 00	.....	.....	.....	.....	.....	65,709 61	33,248 50	.....	.....	28,367 98	23,378 48	14,272 83
23	Hartford.....	300,000 00	290,942 50	10,665 78	225 00	38 15	.....	.....	.....	.....	55,989 87	7,134 49	.....	.....	.....	45,379 78	13,003 47
25	New York.....	2,500,000 00	1,225,187 50	98,749 34	8,666 75	.....	.....	.....	.....	.....	559,377 69	361,151 58	.....	90,900 56	2,424,975 56	299,215 40	1,003,404 46
23	Baltimore.....	1,700,000 00	837,720 00	59,802 56	6,040 50	.....	.....	.....	.....	.....	2,635,113 89	49,740 01	.....	8,638 41	113,483 21	55,747 06	631,004 22
21	Washington	500,000 00	1,058,810 00	25,741 48	2,909 75	.....	.....	.....	.....	.....	35,292 85	24,895 07	.....	248,990 78	54,586 41	254,706 88	175,078 82
24	Richmond	1,000,000 00	903,765 00	28,353 33	2,478 97	.....	.....	.....	.....	.....	214,533 62	4,767 80	.....	.....	18,786 40	75,299 36	113,058 91
21	Norfolk.....	500,000 00	580,310 00	10,010 06	2,485 75	.....	.....	.....	.....	.....	97,049 20	3,398 44	.....	.....	49,462 01	41,810 83	226,220 07
24	Fayetteville.....	500,000 00	578,345 00	15,092 06	249 50	.....	.....	.....	.....	.....	318,066 73	455 75	.....	.....	23,450 90	31,739 38	38,280 34
17	Charleston.....	1,500,000 00	1,421,650 00	64,797 34	12,750 50	.....	.....	.....	.....	.....	509,097 81	.....	.....	16,493 16	186,810 75	38,769 98	549,485 39
17	Savannah.....	1,000,000 00	1,167,320 00	8,847 22	3,796 75	.....	.....	.....	.....	.....	8,805 54	150,247 77	.....	3,155 43	86,604 87	21,470 78	72,835 93
2	New Orleans...	1,000,000 00	4,333,365 00	48,774 68	309 00	.....	.....	.....	.....	.....	123,943 19	72,957 80	.....	.....	.....	154,322 48	429,603 11
10	Louisville	.....	167,555 00	14,517 71	224 80	.....	.....	.....	.....	.....	1,139,492 39	.....	.....	.....	157,774 40	3,987 80	132,392 55
13	Lexington	.....	252,230 00	19,132 10	72 50	.....	.....	.....	.....	.....	1,022,210 05	.....	.....	.....	.....	38,835 40	143,088 34
19	Cincinnati.....	.....	163,880 00	9,742 54	.....	.....	.....	.....	.....	.....	365,702 46	95 00	.....	.....	205,069 46	53,765 12	200,797 72
Sept. 30	Do..Agency	.....	.....	12,040 50	.....	.....	166,647 56 77,887 73	.....	.....	.....	2,448,543 37	.....	.....	.....	.....	.....	.....
Aug. 15	Chilicothe	.....	13,100 00	300 00	.....	.....	.....	.....	.....	.....	386,559 77	.....	.....	.....	.....	.....	1,642 28
Oct. 26	Pittsburg.....	700,000 00	220,192 50	13,390 31	.....	.....	1,199 62	.....	.....	.....	16,151 60	11,152 60	.....	.....	2,194 36	8,922 14	108,097 41
		34,995,919 63	17,019,090 26	835,417 15	75,372 87	913,639 34	247,403 44	3,985,847 97	11,688 12	86,458 53	14,129,228 18	1,372,092 70	272,524 08	461,858 58	5,041,514 45	1,753,621 12	5,169,839 20

At Bank United States:

Funded debt of the United States		$17,764,359 05
Debt due by the United States		5,267 32
Hottinguer & Co., Paris	$16,234 05	
Welles & Co., Paris	1,972 98	
		18,207 03
Requisition dividends		4,009 29
Losses chargeable to contingent fund		101,673 36

At Office, Boston: Profit and loss account $2,025 00

At Office, New York: Foreign bills of exchange purchased for Government $14,999 85

At Office, Baltimore:

Debt of S. Smith & Buchanan, G. Williams, and J. W. McCulloch	$338,538 48
George Williams	269,874 85
James W. McCulloch	274,221 96
	882,635 29

At Agency, Cincinnati: Miscellaneous account $31,089 18

RECAPITULATION.

Dr.			Cr.		
Funded debt of the United States		$17,764,359 05	Capital stock		$34,995,919 63
Bills discounted on personal security	$25,403,911 72		Notes issued		17,019,090 26
funded debt	78,982 61		Discount, exchange, and interest		835,417 15
bank stock	2,902,324 41		Dividends unclaimed		75,372 87
	28,385,218 74		Profit and loss		913,639 34
Domestic bills of exchange	2,896,931 62		Contingent interest		247,403 44
		31,282,150 36	Contingent fund		3,985,847 97
Foreign bills of exchange		520,221 63	Contingent exchange		11,688 12
Hottinguer & Co., Paris	16,234 05		Foreign bills of exchange		86,458 53
Welles & Co., Paris	1,972 98		Due to Bank United States and offices	14,129,228 18	
		18,207 03	Due to State banks	1,372,092 70	
Real estate		1,940,868 94			15,501,320 88
Due from Bank United States and offices	14,722,364 39		Due to Baring Brothers & Co., London		272,524 08
Due from State banks	2,122,561 44		Redemption of public debt		461,858 58
		16,844,925 83	Deposits of Treasurer United States	5,041,514 45	
Due from S. Smith and Buchanan, G. Williams, and J. W. McCulloch		882,635 29	Deduct overdrafts, &c	402,099 98	
Due from United States		5,267 32		4,639,414 47	
Deficiencies		520,725 94	Deposits of public officers	1,753,621 12	
Banking-houses, bonus, premiums, &c		1,730,602 16	Deposits of individuals	5,169,839 20	
Mortgages, &c		54,575 00			11,562,874 79
Expenses		144,993 75			
Cash.—Notes of Bank United States and offices	7,459,140 86				
Notes of State banks	1,064,000 46				
Specie	5,582,945 43				
		14,106,086 75			
Requisition dividends at Bank United States		4,009 20			
Losses chargeable to contingent fund at Bank United States		101,673 36			
Profit and loss account, at office, Boston		2,025 00			
Foreign bills of exchange bought for Government at New York		14,999 85			
Miscellaneous accounts, at office, Cincinnati		31,089 18			
		85,969,415 64			85,969,415 64

Bank of the United States, *November* 3, 1826.

S. JAUDON, *Second Assistant Cashier.*

General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned.

Date.	Banks.	Bills discounted on personal security.	Bills discounted on funded debt.	Bills discounted on bank stock.	Domestic bills of exchange.	Foreign bills of exchange.	Real estate.	Treasurer United States.	Due from Bank United States and offices.	Due from State banks.	Losses chargeable to contingent fund.	Deficiencies.	Banking houses, bonus, and premium.	Expenses.	Notes of Bank United States and offices.	Notes of State banks.	Specie.
1826.																	
Nov. 30	Bank United States	$2,580,939 77	$60,051 70	$366,591 36	$517,600 06	$460,673 54	$145,199 51	.....	$8,885,407 27	$712,502 30	$101,673 36	.....	$1,113,961 19	$35,270 35	$1,251,188 36	$328,355 48	$1,443,835 75
20	Office, Portsmouth.....	468,350 92	5,300 00	9,400 00	41,872 74	.....	942 13	$6,797 92	879 17	.....	3,798 33	.....	.....	1,233 77	133,075 00	27,716 61	34,516 79
23	Boston	2,476,594 30	97,907 00	51,308 00	700,365 30	.....	.....	.....	105,303 55	48,723 79	4,507 48	.....	116,665 88	4,492 04	365,300 00	65,460 00	145,045 87
23	Providence	487,760 54	.....	.....	200,144 97	.....	.....	.....	49,537 01	3,475 99	.....	.....	.....	2,732 55	204,990 00	7,971 80	35,862 67
27	Hartford.....	435,512 90	.....	8,950 00	66,945 20	.....	875 00	.....	43,593 44	14,208 63	3,357 02	$33,058 90	.....	1,361 72	84,900 00	2,540 00	33,554 87
29	New York.....	2,934,236 77	62,542 94	119,260 00	199,520 98	.....	.....	.....	3,136,151 27	474,034 83	27,578 58	.....	87,000 00	15,679 16	1,031,280 00	199,743 94	715,103 98
27	Baltimore	1,919,796 17	.....	960,935 28	188,847 68	.....	39,990 81	.....	262,247 96	73,147 76	811,897 31	46,375 65	110,657 34	6,435 94	301,645 00	61,840 60	450,000 00
25	Washington	1,212,984 14	.....	153,235 97	82,065 14	.....	65,161 50	120,932 07	232,447 66	34,138 41	80,714 82	10,156 14	29,788 19	16,642 14	235,925 00	22,094 38	61,588 43
21	Richmond	1,402,402 95	.....	82,250 00	71,163 42	.....	44,282 90	.....	16,282 93	59,703 22	21,140 14	87,084 24	35,897 28	11,016 39	310,375 00	92,661 08	147,104 12
18	Norfolk	587,848 46	3,663 84	76,860 00	.....	.....	.....	14,317 05	197,584 46	85,692 59	146,605 44	.....	29,873 14	7,716 22	186,405 00	8,219 01	146,640 00
21	Fayetteville	467,663 68	.....	24,425 00	114,585 79	.....	19,043 47	.....	7,328 80	529,953 36	16,287 50	21,087 05	13,385 02	3,179 21	136,225 00	33,702 00	26,190 00
21	Charleston.....	2,305,709 05	17,828 00	723,050 25	180,769 66	.....	2,650 00	.....	.....	59,529 10	41,164 00	.....	67,727 78	8,079 05	628,500 00	70,107 00	388,828 89
21	Savannah	416,877 03	.....	278,045 00	36,984 11	.....	10,367 72	.....	526,758 90	61,297 94	67,794 00	9,868 87	42,396 54	4,912 54	497,035 00	15,835 00	413,204 10
Oct. 30	New Orleans....	2,239,072 17	....	5,300 00	75,095 64	.....	.....	.....	485,364 82	34,655 92	.....	33,134 26	45,000 00	12,271 41	2,303,955 00	42,110 00	1,045,233 19
Nov. 14	Louisville	984,463 71	.....	.....	94,966 24	.....	57,623 31	.....	43,496 73	5,466 06	.....	.....	11,514 86	2,474 39	156,815 00	8,697 49	145,930 05
10	Lexington	745,217 87	.....	.....	181,065 84	.....	265,228 67	5,872 83	35,662 10	7,962 27	.....	.....	.....	1,782 96	68,555 00	4,570 00	65,999 40
17	Cincinnati.....	323,061 58	.....	518 00	13,920 00	.....	.....	171,579 00	207,552 87	16,736 71	.....	.....	20,000 00	2,297 76	64,350 00	22,278 00	112,489 06
Sept. 30	Do. Agency.	1,227,687 80	.....	.....	.....	.....	1,253,773 49	.....	70,183 59	92,911 99	.....	7,723 14	.....	21,749 97	.....	.....	.....
Aug. 15	Chilicothe	378,328 82	.....	.....	11,000 00	.....	6,807 27	.....	.....	.....	....	.....	.....	1,477 65	.....	3,988 31	.....
Nov. 22	Pittsburg	654,641 48	.....	.....	56,800 18	.....	88,805 00	75,209 19	20,734 39	9,453 69	64,014 13	.....	14,123 13	4,503 13	32,190 00	10,800 00	40,314 79
		24,249,150 11	247,293 48	2,860,128 86	2,833,712 95	460,673 54	2,000,750 78	394,708 06	14,326,516 92	2,323,594 56	1,390,532 11	248,488 25	1,737,990 35	165,308 35	7,992,708 36	958,690 00	5,451,441 96

General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned—Continued. CR.

Date.	Banks.	Capital stock.	Notes issued.	Discount, exchange, and interest.	Dividends unclaimed.	Profit and loss.	Contingent fund.	Contingent interest.	Contingent exchange.	Foreign exchange.	Due to the Bank United States and offices.	Due to State banks.	Baring Brothers & Co., London.	Redemption of public debt.	Deposits of the Treasurer United States.	Deposits of public officers.	Deposits of individuals.
1826.																	
Nov 30	Bank United States....	$21,495,919 63	$2,620,780 26	$299,050 39	28,132 10	$905,202 03	$3,985,847 97	$9,716 85	$11,422 24	$48,159 20	$2,963,569 10	$200,654 37	$261,412 88	$57,398 56	$1,620,129 15	$288,099 76	$1,066,108 29
20	Office, Portsmouth.....	300,000 00	259,070 00	14,561 46	.....	750 16	.....	.....	.....	.....	114,495 31	.....	.....	.....	.....	28,296 65	16,932 32
23	Boston	1,500,000 00	719,745 00	100,740 13	2,602 50	.....	.....	.....	.....	.....	228,129 68	162,198 88	.....	16,183 13	951,623 86	294,924 88	208,282 31
23	Providence	500,000 00	303,220 00	22,316 28	349 00	.....	.....	.....	.....	.....	44,451 91	15,154 72	.....	.....	64,994 56	21,229 09	20,759 97
27	Hartford.....	300,000 00	286,852 50	13,820 48	135 00	180 41	.....	.....	.....	.....	65,267 27	4,881 76	.....	.....	2,469 34	43,547 74	11,703 18
29	New York.....	2,500,000 00	1,420,847 50	119,935 66	7,760 75	.....	.....	.....	.....	.....	455,094 90	149,411 55	.....	66,841 21	3,078,344 99	265,112 19	868,783 00
27	Baltimore	1,700,000 00	824,565 00	79,053 75	4,863 00	.....	.....	.....	.....	.....	2,627,156 22	66,060 78	.....	8,638 41	184,174 21	58,308 97	563,632 45
25	Washington	500,000 00	1,045,325 00	38,947 51	2,884 25	.....	.....	.....	.....	.....	40,406 19	31,226 26	.....	253,642 36	54,586 41	241,259 71	149,596 30
21	Richmond	1,000,000 00	899,270 00	34,848 65	2,252 22	.....	.....	.....	.....	.....	224,891 95	11,923 46	.....	.....	22,660 40	71,177 68	114,339 31
18	Norfolk.....	500,000 00	575,180 00	13,667 68	2,320 75	.....	.....	.....	.....	.....	124,226 91	3,718 15	.....	.....	.....	43,824 11	228,487 61
21	Fayetteville	500,000 00	570,185 00	16,961 22	231 50	.....	.....	.....	.....	.....	220,010 26	1,955 75	.....	.....	31,950 90	30,567 95	41,193 30
21	Charleston.....	1,500,000 00	1,469,360 00	84,516 24	11,358 50	.....	.....	.....	.....	.....	614,445 91	.....	.....	12,371 12	237,711 79	31,532 71	532,646 51
21	Savannah	1,000,000 00	1,162,545 00	13,288 11	2,716 75	.....	.....	.....	.....	.....	9,065 88	275 97	.....	3,155 43	102,009 87	21,476 27	69,748 07
Oct. 30	New Orleans. ..	1,000,000 00	4,463,365 00	56,619 78	219 09	.....	.....	.....	.....	.....	71,630 04	76,717 35	.....	.....	7,326 18	148,103 57	502,211 48
Nov. 14	Louisville.....	.....	167,140 00	19,188 13	224 80	.....	.....	.....	.....	.....	958,212 05	.....	.....	.....	195,617 59	3,871 94	167,193 23
10	Lexington	.....	251,560 00	24,487 90	66 50	.....	.....	.....	.....	.....	925,181 58	.....	.....	.....	.....	36,769 56	143,851 40
17	Cincinnati	.....	163,880 00	12,175 85	.....	.....	.....	.....	.....	.....	300,917 29	15,052 89	.....	.....	190,826 95	51,223 17	220,706 83
Sept. 30	Do. . .Agency.	.....	... .	12,040 50	.....	.....	.....	166,647 56 77,887 73	.....	.....	2,448,543 37	.....	.....	.....	.....	.....	.....
Aug. 15	Chilicothe	.....	13,100 00	300 00	.....	.....	.....	.....	.....	.....	386,559 77	.....	.....	.....	.....	.....	1,642 28
Nov. 22	Pittsburg.....	700,000 00	218,642 50	15,612 47	.....	.....	.....	1,199 62	.....	.....	16,167 70	12,462 09	.....	.....	2,194 36	9,391 40	95,918 97
		34,995,919 63	17,434,632 76	992,132 19	66,116 62	906,132 60	3,985,847 97	255,451 76	11,422 24	48,159 20	12,838,423 29	751,693 99	261,412 88	418,230 22	6,746,620 56	1,683,717 35	5,023,736 91

At Bank United States: Funded debt of the United States $17,764,359 05
Debt due by the United States 5,267 32
Hottinguer & Co., Paris..... 10,985 66
Requisition dividends..... 4,009 20
Mortgages, &c..... 73,731 55

At Office, Portsmouth: Agent for Loan Office..... $222 52

At Office, Boston: Profit and loss account..... $2,757 16

At Office, Baltimore: Debt of S. Smith & Buchanan, G. Williams, and J.W. McCulloch $338,538 48
Debt of J. W. McCulloch..... 274,221 96
Debt of George Williams..... 269,874 85
882,635,29

At Office, Savannah: Profit and loss account..... $2,904 60

At Agency, Cincinnati: Miscellaneous accounts..... $31,089 18

RECAPITULATION.

Dr.			Cr.		
Funded debt of the United States		$17,764,359 05	Capital stock		$34,995,919 63
Bills discounted on personal security	$24,249,150 11		Notes issued		17,434,632 76
funded debt	247,293 48		Discount, exchange, and interest		992,132 19
bank stock	2,860,128 86		Dividends unclaimed		66,116 62
	27,356,572 45		Profit and loss		906,132 60
Domestic bills of exchange	2,833,712 95		Contingent fund		3,985,847 97
		30,190,285 40	Contingent interest		255,451 76
Foreign bills of exchange		460,673 54	Contingent exchange		11,422 24
Hottinguer & Co., Paris		10,985 66	Foreign exchange		48,159 20
Real estate		2,000,750 78	Due to the Bank of the United States and offices	$12,838,423 29	
Due from Bank United States and offices	14,326,516 92		Due to State banks	751,693 99	
Due from State banks	2,323,594 56				13,590,117 28
		16,650,111 48	Due to Baring Brothers & Co.		261,412 88
Due from S. Smith and Buchanan, G. Williams, and J. W. McCulloch		882,635 29	Redemption of public debt		418,230 22
Due from the United States		5,267 32	Deposits of Treasurer United States	6,746,620 56	
Losses chargeable to the contingent fund		1,390,532 11	Deduct overdrafts, &c	394,708 06	
Deficiencies		248,488 25		6,351,912 50	
Banking-houses, bonus, and premium on loan, &c		1,737,990 35	Deposits of public officers	1,683,717 35	
Expenses		165,308 35	Deposits of individuals	5,023,736 91	
Cash.—Notes of Bank United States and offices	7,992,708 36				13,059,366 76
Notes of State banks	958,690 00		Office, Louisville, for specie in transitu to Bank United States	110,000 00	
Specie $5,451,441 96			Office, Cincinnati, for specie in transitu to Bank United States	102,000 00	
Specie in transitu 212,000 00					212,000 00
	5,663,441 96				
		14,614,840 32			
Requisition dividends		4,009 20			
Mortgages, &c		73,731 55			
Agent for Loan Office, at office, Portsmouth		222 52			
Profit and loss account, at office, Boston		2,757 16			
Do. do Savannah		2,904 60			
Miscellaneous accounts, at agency, Cincinnati		31,089 18			
		86,236,942 11			86,236,942 11

S. JAUDON, *Second Assistant Cashier.*

Bank of the United States, *December* 9, 1826.

DR. *General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned.*

Date.	Banks.	Bills discounted on personal security.	Bills discounted on funded debt.	Bills discounted on bank stock.	Domestic bills of exchange.	Foreign bills of exchange.	Real estate.	Treasurer United States.	Due from Bank United States and offices.	Due from State banks.	Losses chargeable to the contingent fund.	Deficiencies.	Banking-houses, house, premium, &c.	Expenses.	Notes of Bank of United States and offices.	Notes of State banks.	Specie.
1827.																	
Jan. 1	Bank United States	$2,716,161 59	$6,850 00	$369,066 36	$358,979 20	$456,591 32	$145,199 51	.....	$9,679,292 18	$868,836 84	$115,259 67	.....	$1,053,961 19	.....	$1,362,223 36	$237,543 96	$2,016,196 28
1826.																	
Dec. 23	Office, Portsmouth.....	446,219 35	5,300 00	5,400 00	49,114 32	.....	942 13	$4,339 25	1,912 84	.....	3,798 33	$9 43	.....	.....	91,870 00	35,512 40	34,989 64
28	Boston.	2,256,760 29	124,060 00	54,508 00	633,398 38	.....	.....	.....	111,836 20	174,963 87	4,507 48	.....	116,665 88	.....	515,490 00	50,775 00	243,895 08
28	Providence	510,981 82	.....	.....	207,062 60	.....	.....	.....	14,552 96	19,539 43	.....	.....	.....	$13 64	198,325 00	3,575 00	36,276 83
25	Hartford.....	435,149 17	.....	6,750 00	93,429 83	.....	720 00	9,499 26	47,000 94	12,552 78	3,357 02	33,058 90	.....	.....	50,320 00	5,460 00	33,506 27
27	New York.....	3,113,600 72	158,437 17	81,100 00	181,023 46	.....	.....	.....	2,889,700 37	317,471 48	27,578 58	.....	87,000 00	1,194 96	724,075 00	184,926 25	1,117,119 12
25	Baltimore.....	2,003,069 44	.....	973,455 28	150,648 25	.....	.....	.....	327,400 05	72,443 21	811,897 31	46,375 65	110,657 34	506 26	265,050 00	83,975 05	470,000 00
23	Washington	1,252,669 99	.....	140,770 97	100,143 40	.....	60,880 22	57,817 72	301,320 87	55,244 53	80,714 82	10,371 14	30,001 64	8,021 63	317,785 00	24,174 31	51,348 01
26	Richmond	1,355,512 19	.....	81,650 00	149,666 41	.....	44,282 90	.....	14,590 52	68,329 81	21,140 14	87,084 24	35,875 78	6,440 09	189,470 00	132,969 93	149,159 04
22	Norfolk.....	610,060 67	3,600 00	82,410 00	.....	.....	.....	.....	258,761 38	54,180 53	146,605 44	.....	29,873 14	4,180 35	138,715 00	30,783 52	159,457 15
26	Fayetteville.....	459,342 94	.....	27,425 00	120,184 84	.....	19,043 47	.....	6,709 62	562,901 33	16,287 50	21,087 05	13,385 02	81 17	72,530 00	36,393 00	25,566 97
19	Charleston	2,184,686 82	28,078 00	876,764 75	397,352 97	.....	2,650 00	.....	.....	67,495 93	41,164 00	.....	67,727 78	130 00	578,335 00	41,091 00	387,151 15
19	Savannah.....	456,487 19	.....	228,540 00	135,106 44	.....	10,217 72	.....	374,196 87	297 94	67,794 00	9,868 87	42,396 54	26 94	545,290 00	65,140 00	480,090 19
4	New Orleans...	2,239,034 61	....	5,300 00	173,370 09	.....	.....	.....	673,039 71	67,349 09	33,904 57	20,000 00	45,000 00	2,555 48	2,306,810 00	63,615 00	850,350 87
12	Louisville	973,718 05	.....	.....	97,271 08	.....	83,571 55	.....	35,042 78	5,466 06	98,312 24	.....	11,514 86	117 93	132,405 00	13,414 49	175,293 44
15	Lexington	730,714 62	.....	.....	183,175 17	.....	269,728 67	5,372 83	50,715 71	6,321 64	72,129 38	.. ..	.....	.....	113,915 00	3,680 00	74,624 32
22	Cincinnati.....	360,993 00	.....	518 00	60,635 15	.....	.....	171,579 00	213,598 88	1,060 00	.....	.....	20,000 00	13 18	86,620 00	34,865 00	110,171 99
Nov. 30	Do...Agency.	1,201,215 48	.....	.....	.....	.....	1,288,790 82	.....	75,596 57	81,884 36	.....	7,723 14	.....	15,084 11	.....	.....	.....
30	Chilicothe	367,244 69	.....	.....	6,200 19	.....	24,394 41	.....	.....	6,707 38	.....	.....	.....	881 02	.....	.....	.....
Dec. 20	Pittsburg.....	657,202 98	.....	.....	50,295 31	.....	88,805 00	95,193 74	20,256 78	19,023 53	64,014 13	.....	14,123 13	2,361 18	16,170 00	20,590 00	41,965 05
		24,330,825 61	326,325 17	2,933,658 36	3,347,057 09	456,591 32	2,039,226 40	343,801 80	15,095,525 23	2,462,069 74	1,608,464 61	235,578 42	1,678,182 30	41,607 94	7,705,398 36	1,068,483 91	6,457,161 40

General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned—Continued. CR.

Date.	Banks.	Capital stock.	Notes issued.	Discount, exchange, and interest.	Dividends unclaimed.	Profit and loss.	Contingent fund.	Contingent interest.	Contingent exchange.	Foreign exchange.	Due to Bank of United States and offices.	Due to State banks.	Baring Brothers & Co., London.	Redemption of public debt.	Deposits of the Treasurer of the United States.	Deposits of public officers.	Deposits of individuals.
1827.																	
Jan. 1	Bank United States....	$21,495,919 63	$2,682,780 26	.....	$1,056,931 35	$1,019,096 42	$4,033 067 11	8,480 09	9,822 24	$16,757 57	$3,394,869 76	$159,480 25	$280,056 11	$907,355 26	$778,924 26	$518,314 29	$1,089,586 12
1826.																	
Dec. 23	Office, Portsmouth....	300,000 00	213,435 00	$2,500 08	.....	.....	.....	.....	.....	.....	129,382 58	.....	.....	.....	.....	20,723 34	13,942 28
28	Boston	1,500,000 00	717,690 00	8,396 24	2,143 00	.....	.....	.....	.....	.....	508,623 96	129,357 64	.....	12,158 10	860,982 39	376,778 22	170,730 63
28	Providence.....	500,000 00	302,595 00	3,283 25	337 50	.....	.....	.....	.....	.....	35,401 02	21,003 21	.....	.....	66,934 56	39,738 49	21,034 25
25	Hartford.....	300,000 00	285,502 50	2,313 90	135 00	.....	.....	.....	.....	.....	78,026 50	3,085 24	.....	.....	.....	43,179 37	18,824 66
27	New York.....	2,500,000 00	1,362,042 50	16,424 06	6,900 75	.....	.....	.....	.....	.....	568,153 81	175,301 03	.....	56,864 76	3,016,174 88	277,285 04	904,080 28
25	Baltimore.....	1,700,000 00	823,472 50	8,622 46	4,417 75	.....	.....	.....	.....	.....	2,662,691 07	89,868 96	.....	8,100 91	250,760 98	73,852 35	576,386 15
23	Washington	500,000 00	1,042,167 50	3,825 87	2,418 25	.....	.....	.....	.....	.....	53,791 21	11,984 01	.....	251,301 36	105,974 38	363,007 13	156,794 54
26	Richmond	1,000,000 00	897,855 00	4,649 63	1,910 22	.....	.....	.....	.....	.....	201,925 75	7,067 80	.....	.....	25,475 18	73,864 15	123,423 32
22	Norfolk.....	500,000 00	574,150 00	1,395 75	2,110 75	.....	.....	.....	.....	.....	130,877 95	4,338 03	.....	.....	47,951 48	24,611 35	233,191 87
26	Fayetteville.....	500,000 00	564,985 00	2,062 44	191 50	.....	.....	.....	.....	.....	233,060 66	800 00	.....	.....	14,705 61	29,828 07	35,304 63
19	Charleston.....	1,500,000 00	1,497,990 00	8,422 81	8,285 75	.....	.....	.....	.....	.....	743,413 62	.....	.....	12,164 93	227,727 63	28,064 14	646,558 52
19	Savannah	1,000,000 00	1,186,775 00	1,608 14	2,701 75	.....	.....	.....	.....	.....	13,254 15	52,144 83	.....	3,155 43	68,302 37	21,753 53	65,757 50
4	New Orleans ...	1,000,000 00	4,460,835 00	4,518 66	178 50	.....	.....	.....	.....	.....	109,303 90	80,020 03	.....	.....	49,390 01	123,133 28	652,950 04
12	Louisville	.....	167,000 00	795 50	224 80	.....	.....	.....	.....	.....	1,055,181 33	.....	.....	.....	238,338 94	3,497 70	161,089 21
15	Lexington	.....	250,920 00	2,549 00	9 00	.....	.....	.....	.....	.....	1,067,673 46	1,936 40	.....	.....	.....	35,303 59	151,985 89
22	Cincinnati.....	.....	197,580 00	2,937 44	.....	.....	.....	.....	.....	.....	363,818 49	14,218 64	.....	.....	209,040 62	48,604 75	223,854 26
Nov. 30	Do...Agency.	.....	2,440 00	.....	.....	.....	.....	133,741 31 79,904 69	.....	.....	2,484,273 52	.....	.....	.....	.....	.....	.....
30	Chilicothe	.....	17,165 00	.....	.....	.....	.....	.....	.....	.....	386,489 08	114 00	.....	.....	.....	17 33	1,642 28
Dec. 20	Pittsburg.....	700,000 00	218,642 50	1,352 50	.....	.....	.....	1,199 62	.....	.....	37,363 50	27,898 91	.....	.....	2,194 36	10,541 25	90,808 19
		34,995,919 63	17,466,022 76	75,657 73	1,088 895 87	1,019,096 42	4,033,067 11	223,361 71	9,822 24	16,757 57	14,257,575 32	778,558 98	280,056 11	1,251,100 75	5,962,877 65	2,112,097 37	5,337,944 62

At Bank United States: Funded debt of the United States..... $17,764,359 05
Debt due by the United States..... 5,267 32
Hottinguer & Co., bankers, Paris..... 4,095 17
Mortgages, &c..... 91,557 72

At Office, Portsmouth: Agent for Loan Office and Pension Fund..... $575 59

At Office, Hartford: Profit and loss account $263 00

At Office, Baltimore: Debt of S. Smith and Buchanan, G. Williams, and J. W. McCulloch..... $338,538 48
Debt of J. W. McCulloch..... 274,221 96
Debt of G. Williams..... 269,874 85
882,635 29

At Agency, Cincinnati: Miscellaneous accounts..... $30,101 04

RECAPITULATION.

Dr.			Cr.		
Funded debt of the United States		$17,764,359 05	Capital stock		$34,995,919 63
Bills discounted on personal security	$24,330,825 61		Notes issued		17,466,022 76
funded debt	326,325 17		Discount, exchange, and interest		75,657 73
bank stock	2,933,658 36		Dividends unclaimed		1,088,895 87
	27,590,809 14		Profit and loss		1,019,096 42
Domestic bills of exchange	3,347,057 09		Contingent fund		4,033,067 11
		30,937,866 23	Contingent interest		223,361 71
Foreign bills of exchange		456,591 32	Contingent exchange		9,822 24
Hottinguer & Co., Paris		4,095 17	Foreign exchange		16,757 57
Real estate		2,039,226 40	Due to Bank United States and offices	$14,257,575 32	
Due from Bank United States and offices	15,095,625 23		Due to State banks	778,558 98	
Due from State banks	2,462,069 74				15,036,134 30
		17,557,694 97	Due to Baring Brothers & Co., London		280,056 11
Due from S. Smith and Buchanan, G. Williams, and J. W. McCulloch		882,635 29	Redemption of public debt		1,251,100 75
Due from United States		5,267 32	Deposits of Treasurer of United States	5,962,877 65	
Losses chargeable to the contingent fund		1,608,464 61	Deduct overdrafts and special deposits	343,801 80	
Deficiencies		235,578 42		5,619,075 85	
Banking-houses, bonus, and premium, &c.		1,678,182 30	Deposits of public officers	2,112,097 37	
Expenses		41,607 94	Deposits of individuals	5,337,944 62	
Cash.—Notes of Bank United States and offices	7,705,398 36				13,069,117 84
Notes of State banks	1,068,483 91				
		8,773,882 27			
Specie		6,457,161 40			
Mortgages, &c		91,547 72			
Agent for Loan Office and Pension Fund, at office, Portsmouth		575 59			
Profit and loss, at office, Hartford		263 00			
Miscellaneous accounts, at agency, Cincinnati		30,101 04			
		88,565,010 04			88,565,010 04

Bank of the United States, *January* 1, 1827.

S. JAUDON, *Second Assistant Cashier.*

19TH CONGRESS.] No. 767. [2D SESSION.

ASSAY OF FOREIGN COINS.

COMMUNICATED TO THE SENATE JANUARY 17, 1827.

To the Senate of the United States:

In compliance with a resolution of the Senate of the 10th of May last, I transmit a report from the Secretary of the Treasury, with a letter from the Director of the Mint, showing the result of the assay of foreign coins, and the information otherwise relating thereto desired by the resolution.

JOHN QUINCY ADAMS.

WASHINGTON, *January* 17, 1827.

TREASURY DEPARTMENT, *January* 16, 1827.

The Secretary of the Treasury, to whom was referred a resolution of the Senate of May 10, 1826, "requesting the President of the United States to cause an assay to be made of all the gold and silver coins of all foreign nations whose coins are known to circulate or to be in use in any part of the United States; and to cause a report, distinguishing the respective dates of their coinage, to be made to Congress at their next session, of the actual weight of each of those coins; the fineness, alloy, and component parts of each; the current and nominal value of each; the actual value of each according to the standard and denomination of the coins of the United States, and the rate at which each might justly be made a legal tender," has the honor to lay before the President a report, dated the 27th ultimo, of the Director of the Mint, prepared in obedience to the said resolution.

RICHARD RUSH.

The PRESIDENT *of the United States.*

MINT OF THE UNITED STATES, *Philadelphia, December* 27, 1826.

SIR: I have now the honor to report to you on the subject of the foreign gold and silver coins circulating in the United States, according to your instructions, accompanying the resolution of the Senate of the 10th of May last, by which the President of the United States is requested "to cause an assay to be made of all the gold and silver coins of all foreign nations whose coins are known to circulate or be in use in any part of the United States, and to cause a report, distinguishing the respective dates of their coinage, to be made to Congress at their next session; of the actual weight of each of those coins; the fineness, alloy, and component parts of each; the current and nominal value of each; the actual value of each, according to the standard and denomination of the coins of the United States; and the rate at which each might justly be made a legal tender."

Conformably to the above resolution, assays have been made of the various coins designated, of which the result will be found in the annexed tables, comprehending, as far as has been practicable, and with no material exception, it is believed, all the foreign gold and silver coins which have either a general or local currency within the United States, and exhibiting, severally, their date, weight, fineness, alloy, component parts, current value, and actual value in coins of the United States.

In selecting from various coins the proper subjects for examination it was considered desirable to present an instructive variety of dates. The range will be found, however, in many instances very limited. Of some the issue is but recent. Others, having a restricted circulation only, occur but rarely. Of these not many specimens were obtained.

Average weights, derived from as many trials as practicable within the dates mentioned, are uniformly taken as the basis of calculation, and referred to throughout the tables. When the specimens obtained have been few, their average has been corrected or confirmed, when this could be done, by recurring to former trials of the weight of such coins here, or to other satisfactory records.

The proportion of fine metal and alloy in the various foreign coins examined, and the actual quantity composing each specific coin, are derived from the average of repeated assays made for this occasion.

The resolution has not been construed to require an analysis of the alloy found in foreign coins; its quantity alone, and not its composition, being of any moment as affecting their value. On this subject, however, it may be satisfactory to observe that copper, of various degrees of purity, but sufficiently pure to secure its ductility, forms the alloy of all the silver coins examined; and that all the gold coins are alloyed, as are those of the United States, with a mixture of silver and copper in variable proportions.

The judicious restriction contained in the act of Congress establishing the Mint, by which the quantity of silver is not to exceed that of copper in the alloy for gold, appears not to prevail universally in the gold coins of foreign nations. An excess of silver in some and of copper in others of the same nation and of the same date frequently occurs to a degree which sensibly impairs their beauty. These varieties are not very remarkable in the gold coins of Great Britain and Portugal, which are of the standard of the United States, nor even in those of France, which are but slightly inferior. They are, however, obvious in the gold coins of Spain, which contain sensibly more alloy, and in those of the Republics of Mexico and South America, which are of the Spanish standard. Specimens of the gold coins of those nations are occasionally seen alloyed almost wholly with copper or almost wholly with silver, which deviate so obviously, in the first instance by too high, and in the second by too pale a color, from that of fine gold as to have created a distrust of their purity. By the assay they are found to be genuine.

The current value per pennyweight assumed in the table for gold coins accords with that assigned to them, severally, as a legal tender by the act of Congress of April 29, 1816. Though no longer sanctioned by law, except in payments on account of public lands, it remains the basis on which those coins are

usually estimated when received by weight, differing slightly, however, as will be noticed on inspection, from their actual value as now determined.

The current value by tale assigned to the several gold coins conforms, it will be seen, very nearly to their medium actual value, having been practically established according to their ascertained value at a medium weight. Under both forms of expressing their current value, the fluctuating premium on gold coins in our principal seaports, and which affects, in some measure, their currency throughout the United States, has been disregarded. This premium varies in different parts of the Union, according to local facilities and transient demand, from one to ten per cent., and has vibrated through nearly this whole range in the same city within a few years. Facts thus variable cannot be usefully subjected to tabular arrangement.

The actual value of the several gold and silver coins, according to the standard and denomination of the coins of the United States, has been deduced from the fine gold or fine silver contained therein, respectively, at the rate of 247½ grains of fine gold to the eagle of ten dollars, and 371¼ grains of fine silver to the dollar.

These remarks may suffice as to the general structure of the tables. In relation to the various coins specified therein, such illustrations as may seem to be required will be found under their proper head in the order in which they occur.

OF FOREIGN GOLD COINS.

The only species of the ducat examined is that of Holland. This is not of frequent occurrence, and all other coins of that denomination are still more rare in the United States. On the concurring authority, however, of the English and French tables, it may be stated that the ducat of Sweden, Russia, and Prussia, that of Hamburg, and the specie ducat of Denmark, of all which it is occasionally desirable to determine the value, are of the same standard as the Holland ducat, and conform to it in weight with remarkable precision.

The actual value of the sovereign of full weight is found, as will be observed, to be $4 56.6. This coin being the representative of the pound sterling of Great Britain, of which $4 44 has long been estimated as the par value, an explanation of the discordance appears necessary, especially as some confusion in the currency of gold coins results sensibly from it. This topic, which is not new, will be noticed only in reference to the present subject.

When, by the act of Congress of July 31, 1789, the pound sterling was assumed at $4 44, this was doubtless considered the true par. It had but recently ceased to be nearly so; an equivalent proportion under another form had long prevailed. Before the year 1730, when the Spanish dollar of full weight contained 386 grains, nearly, of fine silver, it was a just proportion. The trivial change of the Spanish standard, adopted in 1730, by which this proportion was slightly disturbed, probably passed unnoticed; and the more important reduction of it in 1772 could have attracted little attention during an interval marked by events of peculiar interest. The proportion was, however, conclusively deranged on the establishment of the Mint in 1792, and the institution of a national coinage, of which a dollar, containing 371¼ grains of fine silver, was made the unit.

In 1793 an act was passed for regulating the currency of foreign coins, in which the gold coins of Great Britain are made a legal tender at the rate of 100 cents for 27 grains thereof, equivalent to 88⅞ cents per pennyweight. This, which is their actual value in coins of the United States, and has been assigned to them in all subsequent acts extending the currency of foreign gold coins, gives for the value of the guinea of full weight $4 79.4. The value of the pound sterling, deduced from the value of the guinea, is $4 56.6, conformably to that of the sovereign in the table.

In the meantime the par value of the pound sterling, designated in the act of 1789, and subsequent corresponding acts, had been transferred by proportion to the guinea, the par value of which was consequently supposed to be $4 66⅔. Thus there are two rules for estimating the gold coins of Great Britain derived from those two series of acts. The one proceeding on the assumed par of $4 44 for the pound sterling and determining by proportion the par value of the guinea, the other founded upon the acts making those coins a legal tender at their intrinsic value. The latter appears to be very generally adopted by public institutions, but among dealers in bullion and foreign coins the supposed par of $4 44 for the pound sterling and $4 66⅔ for the guinea appear still to maintain their place. The current price of English gold above those rates is, of course, considered as a premium. English gold coins have never, indeed, been obtainable on those terms in coins of the United States, and hence the maxim has become familiar that this species of gold is always above par whatever may be the current rate of other foreign gold. Above the par in question it must necessarily be under every condition of our foreign exchange, its intrinsic value, if brought to the Mint as bullion, being nearly three per cent. above it.

The gold coins of Great Britain may now be quoted at a premium of about seven per cent. on their medium intrinsic value, or about ten per cent. on the par above referred to. They are frequently reckoned by tale, and may thus be estimated at $4 90 for the sovereign. Being available as a legal tender in remittances to England, the premium bears a settled relation to that of exchange on London, from which it differs about two and a half per cent. if computed according to the same par.

The gold coins of Portugal approach very nearly to the standard of those of the United States, which they sometimes reach. The laws regulating the currency of foreign coins estimate them as of the same value. In strictness they are inferior, as reported in this instance, by a very minute difference.

No change is perceived in the standard of the gold coins of France within a period extending back to 1787. The premium on the gold coins of France and Portugal may be stated at about four to five per cent. on their actual or intrinsic value.

The gold standard of Spain has been adhered to generally with less precision than either of those before mentioned. The deviations from it are, however, unimportant; they occur in coins of the same date as well as in those of different years, and the average given in the table, after a careful comparison of the present with many former assays, may be taken as true. The value of the gold coins of Spain, according to the regulations of 1816, it will be noticed, differs obviously from that now determined. By a reference to the law it appears that the rate assigned therein to those coins is 100 cents for 28½ grains thereof, or 84 cents per pennyweight, two expressions which are not equivalent. It is presumed that, in the original act, $84\frac{32}{100}$ cents is the rate designated, which is the corresponding value.

The gold coins of Spain may now be quoted at a premium on their medium value by the tables of

eight to ten per cent. They are most frequently computed by tale, and may be estimated at from $15 50 to $16 for a doubloon, the parts being in proportion.

The gold coins of the Spanish American States, though exhibiting, under the assay, minute varieties, may be considered as of the full Spanish standard. The current value of their doubloons, however, is from twenty-five to fifty cents less than that of the Spanish, being excluded, it is understood, from those markets where coins of that denomination are in request at the highest value. Of Central America and Peru no gold coins have been obtained for examination.

The gold coins of Colombia are observed to exhibit the most conspicuous examples of that deviation from the color of ordinary gold coins, before referred to, which results from a large excess of silver in the alloy.

Among the gold coins examined was one variety purporting to be the Spanish doubloon of 1821, but conjectured to be spurious, of which considerable numbers, it appears, were lately introduced into the United States. They bear the designation G.A in the margin. In external appearance they are not very distinguishable from the Spanish doubloon of regular coinage; they are deficient, however, in weight, by 10 to 12 grains, and in fineness are a little below 20 carats. Their actual value is 80 3-10 cents per pennyweight, or $13 55 by tale.

The gold coins of Brazil are of the same standard as those of Portugal, and may be quoted at the same premium of four to five per cent.

In specifying the premium on the several species of foreign gold coins, reference is constantly had to our principal commercial cities, and to a period embracing the last two months.

FOREIGN SILVER COINS.

The silver coins of Great Britain issued since 1816 are, as will be observed, of less intrinsic value than those of earlier coinage; they are, however, still a legal tender, it is understood, at their former nominal value, but only to an amount not exceeding forty shillings sterling; they are, in like manner, a legal tender, probably with the same restriction, in the British Provinces contiguous to the United States, in some sections of which they have thence obtained a local currency at the same nominal value.

The new crusado of 480 reas has been alone specified of the silver coins of Portugal. Its current value is given as received from the only quarter of the United States where it is referred to as known in circulation.

In the silver coinage of France the issue of crowns ceased in 1793. The difference of standard between that denomination and the five-franc piece, as exhibited in the tables, has become familiar in the United States.

No change having been made for a long series of years in the regulations of the Spanish mint relative to the weight of the dollar and its divisions, the difference therein observable in the tables is to be attributed to the effect of use alone, and is found to bear a near proportion to the period of their circulation. The pillar dollar seems to offer an exception, arising, it is presumed, from the fact that, on the adoption in 1772 of a new and inferior coinage, the dollars of former emission were soon withheld from ordinary circulation.

There is an appearance presented by repeated assays that the Spanish dollars issued within the first few years after the regulations of 1772 had been adopted were slightly inferior to the subsequent emissions. If, however, there has been within the last thirty years any variation discoverable in those coins, it has tended towards a finer rather than an inferior standard; at least, the standard has been maintained with constancy.

All the divisions of the Spanish dollar are decidedly equal in fineness to the standard of the dollar itself. This point has been investigated with minute attention, and is the more distinctly stated because a doubt appears to have been entertained respecting it tending prematurely to degrade a very useful class of coins.

Spanish dollars, bearing the impression of Joseph Napoleon, are often seen of dates from 1809 to 1813, during which period the Ferdinand dollars continued to be issued from the Mexican mint. The latter only are inserted in the tables; the former are, however, of the full standard and value of the Ferdinand dollar.

The pistareen, though a Spanish coin, is no part of the Spanish dollar, from the standard of which it differs very conspicuously. In 1772 the pistareen as well as the dollar was reduced in fineness; at the same time the head impression was substituted in both for the devices by which they had before been severally distinguished. This denomination existed from an early date, and is still issued. Pistareens have never been made a legal tender by act of Congress; they are current, however, in many parts of the United States at the rates specified in the tables.

The dollar of Mexico, Central America, and Peru is of the silver standard of Spain. That of Mexico usually exceeds, by a minute difference, the weight of the Spanish dollar of the same year. The dollar of Colombia, in all the specimens of it which have been examined, is found, as the table represents, singularly deficient both in standard and weight. Its actual value being, as will be noticed, only 75 cents.

The dollars of Chili and La Plata are of the Spanish standard, but are found inferior in weight to the Spanish dollar.

The Brazilian piece of 640 reas, of the year 1824, bearing the name of the Emperor, may be taken, it is presumed, as a specimen of the national coins. The currency of Brazil is understood, however, to be chiefly supplied by pieces of 960 reas, which are of the value of the Spanish dollar, and, on examination, are perceived to consist of dollars restamped. No coin representing the millrea has been found for assay either in gold or silver. Its value, deduced from either of the above pieces, is 105 cents. Its value, deduced from the new crusado of Portugal, of full weight, is 111 cents. Its value, estimated on the gold coin of Portugal and Brazil of 400 reas, may be stated at 115 cents.

The value, by tale, of the several denominations of foreign coins circulating in the United States, taken in that proportion of their various dates which actually obtains, is not precisely the mean of the several values given in the tables, but approximates nearly to it. The earliest dates, it will be found, occur most rarely, and affect, therefore, in a less degree the general result. The average value of the emissions of any series of years may be considered as exhibited in coins of the year anterior to the latest date of that series by one-third of the whole period. This principle has been investigated more perfectly in relation to the Spanish dollar and its parts, but appears to be applicable, with all desirable strictness, to other foreign coins.

It is to be observed that the actual value, by tale, of the several coins specified in the tables pertains to them only when they are of their genuine standard and of the weight mentioned, when divested of all earthy or other extraneous matter. Large masses of those coins generally fail, therefore, to give precisely corresponding results; their weight consisting, in part, of impurities which water will discharge equal to about one-fourth of a grain on each dollar long in circulation, and some of their number being partially base or wholly base. The effect of this may be estimated at one base dollar in two thousand of all those hitherto deposited at the Mint.

The question remains to be considered at what rate the several coins examined may justly be made a legal tender.

In general it may be considered just to make foreign coins a legal tender at the rate of the fine metal they contain, estimated according to the standard and denominations of the national currency; and accordingly certain foreign coins have been made a legal tender in the United States at their supposed actual value, which has been occasionally modified, conformably to the result of assays instituted for the purpose of effecting such corrections.

Conformably to this principle, taken without limitation, the actual value of the several foreign coins specified in the tables would determine their just rate as a legal tender, and a reference thereto would satisfy the inquiry. It is, however, apparent that a system thus various and involved would, by reason of its inexpediency, have the effect of being unjust. Some discrimination is therefore to be adopted on considerations applicable in the case, and tending to control the general principle by salutary restrictions. Among these restrictions are conceived to be the following:

That foreign gold coins, as heretofore, be made a legal tender only by weight; that no foreign gold coins be now made a legal tender, unless of standards which have become familiar to the community; that no foreign silver coins be made a legal tender which may be expected to occur but rarely in circulation; that no foreign silver coins be made a legal tender but such as, in computation by tale, associate readily with the denominations of the coins of the United States; that no foreign coins be made a legal tender at a value which may induce the exportation or destruction of our own in preference to foreign coins.

Within the above limitations, and in obedience to the resolution of the Senate, I respectfully submit a selection from the gold and silver coins specified in the tables, which may, it is believed, justly be made a legal tender, and at the following rates, severally, viz: The gold coins of Great Britain, Portugal, and Brazil, of their present standard, at the rate of $88\frac{89}{100}$ cents per pennyweight; the gold coins of France, of their present standard, at the rate of $87\frac{35}{100}$ cents per pennyweight; the gold coins of Spain, Mexico, and Colombia, of their present standard, at the rate of $84\frac{25}{100}$ cents per pennyweight; the milled dollars of Spain, Mexico, Central America, and Peru, of their present standard, at the rate of 100 cents for a dollar, of which the weight shall not be less than seventeen pennyweights and seven grains; and the parts of the Spanish dollar at the rate of 50 cents for each half dollar, the weight of which shall not be less than eight pennyweights and thirteen and five-seventh grains, and in proportion for the subordinate divisions thereof: *Provided*, That the said parts and divisions of the Spanish dollar shall not be a legal tender at the above rate for a greater amount than ten dollars in any one payment.

On the principles adopted in this selection the ducat is excluded—a coin of rare occurrence in the United States, and of a standard unknown in our currency. The silver coins of Central America are admitted, but not the gold, of which no specimens have been found for an assay. The gold coins of Colombia are admitted, but not the silver, of which the specimens thus far exhibited are of anomalous standard and weight. The gold and silver coins of Chili and La Plata are omitted; the gold coins of neither having been tested in any specimens of very recent date, and the dollars of both hitherto tried being inferior in weight to the minimum assumed for the dollars embraced in the selection. The pistareens and the silver coins of Great Britain, Portugal, and Brazil are excluded, presenting standards diverse from any hitherto recognized in our currency, or values not well adapted to the denominations of the coins of the United States. The crowns and five-franc pieces of France are also excluded; the first ceased in 1793 to be issued, are now of rare occurrence, and their average weight, no longer sustained by new emissions, has very sensibly diminished, those of the latest dates being below the weight assumed in the acts making them a legal tender. Both the crown and the five-franc piece are assimilated with difficulty to our national coinage. If, however, it be deemed expedient further to extend their currency, the French crown may justly be assumed at 109 cents, provided the weight thereof be not less than eighteen pennyweights and fourteen grains; and the five-franc piece at 93 cents, provided the weight thereof be not less than sixteen pennyweights.

Of the silver coins thus proposed to be made a legal tender the following may be taken as the medium intrinsic value, founded on an estimate of the proportion of the several dates of each denomination now circulating in the United States, with a correction of one base coin in two thousand of the whole circulation, viz:

	Cents.	*Mills.*
Carolus dollar	100	$1\frac{1}{2}$
Carolus and Ferdinand dollar	100	3
Ferdinand dollar	100	$4\frac{1}{2}$
Half dollar	49	4
Quarter dollar	24	5
Eighth of a dollar	12	4
Sixteenth of a dollar	6	$1\frac{1}{2}$
Mexican dollar	100	6
Central American dollar	100	$5\frac{1}{2}$
Peruvian dollar	100	$5\frac{1}{2}$
French crown	109	4
Five-franc piece	93	$1\frac{1}{2}$

It will be observed that all the above mentioned coins, except the divisions of the dollar, are of a higher medium value than the rate proposed to be assigned to them as a legal tender. This reserve has been generally evinced in the acts of Congress making foreign coins a legal tender by tale. An inspection of the tables proves that it has not been too rigid. The value of the Spanish dollar, which constituted the mass of the currency in 1793, was at that period about 100 cents five mills. It is now less than 100 cents; and, within the circle of its influence, operates to repel the national coins of recent

emission or consign them to the crucible. The highest in value of the dollars now suggested as a legal tender will, in thirty years, be reduced to 100 cents by the ordinary effect of circulation.

The average loss on a silver currency, it appears, is nearly four grains of silver from the dollar, or about one cent in value in a period of fifty years. The loss on gold coin, it may be incidentally remarked, appears, by the most instructive ranges in the tables, those of the guinea and Johannes, to be not less than two per cent. within the same period. The divisions of the dollar, being auxiliaries to the general currency by performing the lighter offices of coin, are in more constant action and lose proportionally more. The loss on the Spanish half dollar on this account, it will be perceived, equals that on the dollar; the quarter loses in the same time about eight mills; the eighth, five mills; and the sixteenth, four mills.

The difficulty of sustaining the smaller denominations of a metallic currency at their nominal value suggests the expediency of protecting them, under judicious limitations, by legislative favor. The principle now proposed in relation to those coins is the most satisfactory that has occurred after much reflection. It estimates them, by a facile proportion of seven dollars for six ounces, at a minute excess above their intrinsic value as bullion, according to the rigorous determination of that value now presented in the tables, of $116\frac{1}{16}$ cents per ounce. This gives for the value of 8 pennyweights and $13\frac{5}{7}$ grains $49\frac{757}{1000}$ cents. The difference between this and their nominal value is scarcely appreciable in a single coin of the subordinate denominations, and is less than $2\frac{1}{2}$ cents on the amount proposed as the maximum of their legal tender.

The divisions of the Spanish dollar are performing a very useful service in our currency, and cannot conveniently be dispensed with until more copious emissions of the smaller denominations of our national coins have been diffused through the United States.

In presenting the above modifications of the foreign currency of the United States, the suggestion is with deference submitted that all the varieties of the dollar now proposed to be admitted as a legal tender, appear to be at present an acceptable tender wherever they are known in the United States. They are received universally, it is believed, by the banks at the rate of the Spanish dollar, as are the gold coins of the Spanish American States generally at the rate per pennyweight of the gold coins of Spain. It may also be deserving of remark that, while all those varieties of the dollar, from their ready association with the denominations of the national coinage, without the sanction of a legal tender, circulate freely by popular consent, the French crown and five-franc piece, though sustained by legal provisions, have been received but partially and reluctantly into our currency.

It appears necessary to recur for a moment to the subject of foreign gold coins generally. The premium on those coins so frequently referred to renders it manifest that gold cannot now be retained in circulation. It is apparent to casual observation that it forms no part of our ordinary currency.

By an act of Congress of March 3, 1823, the legal tender of certain foreign gold coins, which had before been general, was restricted to payments on account of public lands. It appears from authentic sources that the amount received in those coins, under this special designation of their use, has borne no sensible proportion to the payments of the whole interval, and presents few evidences of their existence in the payments of the last year. The general proportion for the whole period, according to the communications received, does not exceed one dollar in gold to one hundred dollars. The proportion within the last year, it is believed, does not exceed one dollar in gold to one thousand dollars received in payments on account of public lands.

An inquiry, it is perceived, arises on the preceding facts whether foreign gold coins may not justly be made a legal tender at a higher value than that heretofore and now assigned to them.

The value assigned to them is that of the gold coins of the United States when the foreign coin is of the same standard, and in proportion for inferior coins. This inquiry is therefore arrested by the higher question of the expediency of changing the relation which gold bears to silver in the coins of the United States—a question of no trivial moment, and, in some of its aspects, delicate—one which, it is conceived, was not intended by the resolution of the Senate to be presented on this occasion, and on which, therefore, I am restrained, by respectful considerations, from indulging in any discussion or obtruding an opinion.

I have the honor to be, with great respect, your obedient servant,

SAM. MOORE.

Hon. Richard Rush, *Secretary of the Treasury.*

Table of foreign gold coins.

	Average weight.	Fine gold in 24 carats.	Alloy in 24 carats.	Fine gold in each piece of average weight.	Alloy in each piece of average weight.	Current value per dwt.	Current value by tale.	Actual value per dwt.	Actual value by tale.
HOLLAND.	*Dwts. grs.*	*Carats grs.*	*Carats grs.*	*Dwts. grs.*	*Dwts. grs.*	*Cents.*		*Cents.*	
Ducat.....1776 to 1781	2 5.50	23 2¼	0 1¼	2 4.52	0.98	94	$2 10	95.2	$2 12.1
GREAT BRITAIN.									
Sovereign.....1820 to 1823	5 2.75	22 0	2 0	4 16.52	10.23	88⅞	4 55	88⅞	4 54.6
1824	5 3	22 0	2 0	4 16.75	10.25	88⅞	4 55	88⅞	4 55.5
Of full weight.....1825	5 3.27	22 0	2 0	4 17	10.27	88⅞	4 55	88⅞	4 56.6
Half sovereign .....1817 to 1820	2 13.50	22 0	2 0	2 8.38	5.12	88⅞	2 27	83⅞	2 27.7
Guinea .....1775 to 1779	5 7	22 0	2 0	4 20.42	10.58	88⅞	4 75	88⅞	4 70.3
1797	5 8.75	22 0	2 0	4 22.02	10.73	88⅞	4 75	88⅞	4 76.8
Of full weight.....	5 9.44	22 0	2 0	4 22.65	10.79	88⅞	4 75	88⅞	4 79.4

TABLE—Continued.

	Average weight.	Fine gold in 24 carats.	Alloy in 24 carats.	Fine gold in each piece of average weight.	Alloy in each piece of average weight.	Current value per dwt.	Current value by tale.	Actual value per dwt.	Actual value by tale.
GREAT BRITAIN—Continued.	*Dwts. grs.*	*Carats grs.*	*Carats grs.*	*Dwts. grs.*	*Dwts. grs.*	*Cents.*		*Cents.*	
Half guinea.....1780 to 1787	2 14.50	22 0	2 0	2 9.29	5.21	88 8/9	$2 37½	88 8/9	$2 31.5
Third of a guinea.....1795	1 18.50	22 0	2 0	1 14.96	3.54	88 8/9	1 58	88 8/9	1 57.4
PORTUGAL.									
Double Johannes.....1732	18 9	21 3½	2 0½	16 19.68	1 13.32	88 8/9	16 25	88.76	16 31.0
Johannes, or half Joe.....1787 to 1800	9 4.70	21 3½	2 0½	8 10	18.70	88 8/9	8 20	88.76	8 16.2
1801 to 1810	9 5.50	21 3½	2 0½	8 10.80	18.70	88 8/9	8 20	88.76	8 19.4
1811 to 1816	9 6	21 3½	2 0½	8 11.21	18.79	88 8/9	8 20	88.76	8 21.0
FRANCE.									
Louis d'Or.....1785 to 1787	4 20.25	21 2½	2 1½	4 8.75	11.50	87½	4 25	87.37	4 23.2
Double Louis d'Or.....1792	9 19	21 2½	2 1½	8 19.75	23.25	87½	8 50	87.37	8 55.5
Napoleon, 20 francs.....1806 to 1813	4 3	21 2½	2 1½	3 17.20	9.80	87½	3 60	87.37	3 60.4
40 francs.....1810	8 7	21 2½	2 1½	7 11.31	19 69	87½	7 25	87.37	7 24.4
Louis XVIII, 20 francs.....1815 to 1820	4 3	21 2½	2 1½	3 17.20	9.80	87½	3 60	87.37	3 60.4
20 francs.....1821 to 1824	4 3.25	21 2½	2 1½	3 17.43	9.82	87½	3 60	87.37	3 61.3
Charles X, 20 francs.....1825	4 3.25	21 2½	2 1½	3 17.43	9.82	87½	3 60	87.37	3 61.3
40 francs.....1825	8 7	21 2½	2 1½	7 11.31	19.69	87½	7 25	87.37	7 24.4
SPAIN.									
Doubloon.....1817 to 1819	17 8.25	20 3 7/16	3 0 9/16	15 1.78	2 6.47	84	14 62	84.28	14 61.7
Half doubloon.....1816	8 16.50	20 3 7/16	3 0 9/16	7 13.21	1 3.29	84	7 31	84.28	7 32.1
Quarter doubloon.....1807	4 6.75	20 3 7/16	3 0 9/16	3 17.30	13.45	84	3 65	84.28	3 60.8
Eighth doubloon.....1818	2 3.50	20 3 7/16	3 0 9/16	1 20.80	6.70	84	1 82	84.28	1 80.9
MEXICO.									
Doubloon.....1822	17 8.25	20 3 7/16	3 0 9/16	15 1.78	2 6.47	84	14 62	84.28	14 61.7
1823 to 1824	17 8.75	20 3 7/16	3 0 9/16	15 2.21	2 6.54	84	14 62	84.28	14 63.4
1825	17 9	20 3 7/16	3 0 9/16	15 2.43	2 6.57	84	14 62	84.28	14 64.3
Half doubloon.....1825	8 16.50	20 3 7/16	3 0 9/16	7 13 22	1 3.28	84	7 31	84.28	7 32.2
Eighth of doubloon.....1825	2 4.50	20 3 7/16	3 0 9/16	1 21.63	6.87	84	1 82	84.28	1 84.3
CENTRAL AMERICA.									
No specimens obtained.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
COLOMBIA.									
Doubloon.....1823 to 1824	17 8.75	20 3½	3 0½	15 1.94	2 6.81	84	14 62	84.22	14 62.4
1825	17 9	20 3½	3 0½	15 2.16	2 6.84	84	14 62	84.22	14 63.2
Half doubloon.....1825	8 16.50	20 3½	3 0½	7 13.09	1 3.41	84	7 31	84.22	7 31.7
Eighth of doubloon.....1824	2 4.25	20 3½	3 0½	1 21.38	6.87	84	1 82	84.22	1 83.3
PERU.									
No specimens obtained.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
CHILI.									
Doubloon.....1818	17 8	20 3 7/16	3 0 9/16	15 1.56	2 6.44	84	14 62	84.28	14 60.7
LA PLATA.									
Doubloon.....1813	17 8	20 3 7/16	3 0 9/16	15 1.56	2 6.44	84	14 62	84.28	14 60.7
BRAZIL.									
Johannes.....1822	9 4	21 3½	2 0½	8 9.38	18.62	88 8/9	8 20	88.76	8 13.6
Piece of 4,000 reas.....1813	5 3.50	21 3½	2 0½	4 17.05	10.45	88 8/9	4 55	88.76	4 56.7

Table of foreign silver coins.

	Average weight.	Fine silver in 12 ounces.	Alloy in 12 ounces.	Fine silver in each piece of average weight.	Alloy in each piece of average weight.	Current value by tale.	Actual value per ounce.	Actual value by tale.
GREAT BRITAIN.	*Dwts. grs.*	*Oz.dwts.grs.*	*Oz.dwts.grs.*	*Dwts. grs.*	*Dwts. grs.*	*Cents.*	*Cents.*	*Cents.*
Crown ....before 1816	19 8.5	11 2 0	18 0	17 21.7	1 10.8	115	119.6	115
Half crown.....	9 16	11 2 0	18 0	8 22.6	17.4	57.5	119.6	57.8
Shilling	3 20.5	11 2 0	18 0	3 13.6	6.9	23	119.6	23
Sixpence.....	1 22	11 2 0	18 0	1 18.5	3.5	11.5	119.6	11.6
Crown.....1816 to 1820	18 4	11 2 0	18 0	16 19.3	1 8.7	115	119.6	108.6
Half crown . .....1816 to 1820	9 1.3	11 2 0	18 0	8 9	16.3	57.5	119.6	54.1
Shilling 1820	3 15	11 2 0	18 0	3 8.5	6.5	23	119.6	21.7
Sixpence.....1817	1 18.5	11 2 0	18 0	1 15.3	3.2	11.5	119.6	10.6
PORTUGAL.								
Crusado of 480 reas.....1816	9 3	10 15 12	1 4 12	8 4.6	22.4	50	116.1	53
FRANCE.								
Crown.....1770 to 1780	18 14	10 18 12	1 1 12	16 22	1 16	109	117.7	109.3
1781 to 1790	18 14.5	10 18 12	1 1 12	16 22.5	1 16	109	117.7	109.4
1790 to 1793	18 16	10 18 12	1 1 12	17 0	1 16	109	117.7	109.8
Half crown.....1770 to 1790	9 4	10 18 12	1 1 12	8 8.3	19.7	50	117.7	54
1790 to 1792	9 7.5	10 18 12	1 1 12	8 11.5	20	50	117.7	54.8
Napoleon, five francs.....1806 to 1814	16 0	10 16 0	1 4 0	14 9.6	1 14.4	93.3	116.4	93.1
Louis, five francs.....1815 to 1820	16 0.5	10 16 0	1 4 0	14 10	1 14.5	93.3	116.4	93.2
1821 to 1824	16 0.5	10 16 0	1 4 0	14 10	1 14.5	93.3	116.4	93.2
two francs 1817	6 10	10 16 0	1 4 0	5 18.6	15.4	37	116.4	37.3
one franc.....1822	3 5	10 16 0	1 4 0	2 21.3	7.7	18.5	116.4	18.7
SPAIN.								
Dollar, pillar.... .....1755 to 1771	17 7	10 18 12	1 1 12	15 17.8	1 13.2	100	117.7	101.8
Carolus III..... ...1772 to 1780	17 4.5	10 15 6	1 4 18	15 10	1 18.5	100	115.9	99.6
Carolus III.....1781 to 1788	17 5.3	10 15 12	1 4 12	15 11.1	1 18.2	100	116.1	99.9
Carolus IV.....1789 to 1800	17 6.1	10 15 12	1 4 12	15 11.8	1 18.3	100	116.1	100.1
Carolus IV.....1801 to 1808	17 7	10 15 12	1 4 12	15 12.6	1 18.4	100	116.1	100.3
Ferdinand.....1809 to 1820	17 7.5	10 15 12	1 4 12	15 13.1	1 18 4	100	116.1	100.4
Ferdinand.....1821 to 1823	17 7.17	10 15 12	1 4 12	15 13.3	1 18.4	100	116.1	100.5
Ferdinand.....1824	17 8	10 15 12	1 4 12	15 13 5	1 18.5	100	116.1	100.6
Half dollar, Carolus III.....1772 to 1788	8 10	10 15 12	1 4 12	7 13.4	20 6	50	116.1	48.8
Carolus IV.....1789 to 1808	8 12	10 15 12	1 4 12	7 15.2	20.8	50	116.1	49.3
Ferdinand ....1809 to 1818	8 14	10 15 12	1 4 12	7 17	21	50	116.1	49.8½
Quarter dollar, pillar.....1765 to 1771	4 2.7	10 18 12	1 1 12	3 17.9	8.8	25	117.7	24.2
Carolus III.....1772 to 1778	4 3.5	10 15 12	1 4 12	3 17.3	10.2	25	116.1	24
Carolus IV.....1789 to 1808	4 5	10 15 12	1 4 12	3 18.7	10.3	25	116.1	24.4
Ferdinand.....1809 to 1820	4 5.7	10 15 12	1 4 12	3 19.3	10.4	25	116.1	24.6
Ferdinand 1821	4 6.5	10 15 12	1 4 12	3 20	10.5	25	116.1	24.8
Eighth of a dollar, pillar.....1751 to 1771	2 0.3	10 18 12	1 1 12	1 20	4.3	12.5	117.1	11.8
Carolus III..1772 to 1788	2 1.7	10 15 6	1 4 18	1 20.6	5.1	12.5	115.9	12
Carolus IV..1789 to 1808	2 2.5	10 15 12	1 4 12	1 21.3	5.2	12.5	116.1	12 2
Ferdinand ..1809 to 1819	2 3.5	10 15 12	1 4 12	1 22.2	5.3	12.5	116.1	12.4
Ferdinand.....1820	2 4	10 15 12	1 4 12	1 22.7	5.3	12.5	116.1	12.5
Sixteenth of dollar, pillar.....1760 to 1771	22.5	10 18 12	1 1 12	20.5	2	6.2½	117.7	5.5
Carolus III, 1772 to 1778	1 0	10 15 12	1 4 12	21.5	2.5	6.2½	116.1	5.8
Carolus IV, 1789 to 1808	1 0.7	10 15 12	1 4 12	22.2	2.5	6.2½	116.1	6
Ferdinand..1809 to 1819	1 1.5	10 15 12	1 4 12	22.9	2.6	6.2½	116.1	6.2
Ferdinand.....1820	1 1.7	10 15 12	1 4 12	23.1	2.6	6.2½	116.1	6.2
Cross pistareens, not milled....1715 to 1729	3 3.7	9 18 0	2 2 0	2 14.5	13.2	17	106.7	16.8
milled.....1730 to 1750	3 13.3	9 18 0	2 2 0	2 22.4	14.9	17	106.7	18.9
1750 to 1771	3 14	9 18 0	2 2 0	2 22.9	15.1	17	106.7	19
Head pistareens, Carolus III...1772 to 1788	3 14.5	9 15 0	2 5 0	2 22.3	16.2	20	105	18.9
Carolus IV ...1789 to 1808	3 16	9 15 0	2 5 0	2 23.5	16.5	20	105	19.2
Ferdinand.....1809 to 1819	3 18	9 15 0	2 5 0	3 1.1	16.9	20	105	19.6
Ferdinand.....1820 to 1824	3 19.5	9 15 0	2 5 0	3 2.3	17.2	20	105	20
Cross half pistareens .....1750 to 1771	1 14.8	9 18 0	2 2 0	1 8	6.8	8.5	106.7	8.6
Head half pistareens ....1772 to 1800	1 17.4	9 15 0	2 5 0	1 9.6	7.8	10	105	9
MEXICO.								
Dollar ....1822 to 1824	17 8.3	10 15 12	1 4 12	15 13.8	1 18.5	100	116.1	100.6
1825 to 1826	17 8.5	10 15 12	1 4 12	15 14	1 18.5	100	116.1	100.7
CENTRAL AMERICA.								
Dollar.... .....1824 to 1825	17 8.2	10 15 12	1 4 12	15 13.7	1 18.5	100	116.1	100.6
COLOMBIA.								
Dollar.... .....1819 to 1820	15 11	9 0 0	3 0 0	11 14.3	3 20.7	75	97	75

TABLE—Continued.

	Average weight.	Fine silver in 12 ounces.	Alloy in 12 ounces.	Fine silver in each piece of average weight.	Alloy in each piece of average weight.	Current value by tale.	Actual value per ounce.	Actual value by tale.
PERU.	*Dwts. grs.*	*Oz.dwts.grs.*	*Oz dwts.grs*	*Dwts. grs.*	*Dwts. grs.*	*Cents.*	*Cents.*	*Cents.*
Dollar.....1822 to 1824	17 8	10 15 12	1 4 12	15 13.5	1 18.5	100	116.1	100.6
1825 to 1826	17 8.2	10 15 12	1 4 12	15 13.7	1 18.5	100	116.1	100.6
CHILI.								
Dollar.....1822 to 1823	17 5.6	10 15 12	1 4 12	15 11.4	1 18.2	100	116.1	100
LA PLATA.								
Dollar.....1813 to 1815	17 5.5	10 15 12	1 4 12	15 11.3	1 18.2	100	116.1	100
BRAZIL.								
Piece of 960 reas (dollar restamped)...1822	17 8	10 15 12	1 4 12	15 13.5	1 18.5	100	116.1	100.6
Piece of 640 reas.....1824	11 14	10 15 12	1 4 12	10 9.6	1 4.4	65	116.1	67.2

19TH CONGRESS.] **No. 768.** [2D SESSION.

IMPORTATION OF SHEEP'S WOOL ON THE SKIN.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES JANUARY 17, 1827.

TREASURY DEPARTMENT, *January* 16, 1827.

SIR: In further compliance with the resolution of the House of Representatives of the 11th of December, 1826, referred to in the communication from this Department of the 21st of the same month, which directed the Secretary of the Treasury "to report to the House whether sheep's wool on the skin is allowed to be imported free of duty, and how much of said wool has been imported during each of the last two years," I have the honor to transmit a letter from the Comptroller and copies of his correspondence with the Collectors of the Customs to which it refers.

I have the honor to remain, with the highest respect, your obedient servant,

RICHARD RUSH.

Hon. the SPEAKER *of the House of Representatives.*

TREASURY DEPARTMENT, *Comptroller's Office, January* 15, 1827.

SIR: In compliance with the promise in my report to you, under date of the 19th ultimo, a communication was addressed to some of the Collectors of the principal districts requesting them to furnish a statement of the sheep's wool on the skin which was imported into their districts, respectively, during each of the last two years.

I have the honor now to transmit herewith copies of the answers which have been received, being numbered from 1 to 6.

With considerations of high respect, I have the honor to be your obedient servant,

JOS. ANDERSON, *Comptroller.*

Hon. RICHARD RUSH, *Secretary of the Treasury.*

CUSTOM-HOUSE, *New York, Collector's Office, January* 3, 1827.

SIR: I have received your letter of the 20th ultimo requesting information as to the quantity of sheep's wool imported on the skin. In reply, I have to state that no account has been kept in this office of sheep's wool on the skin, and it would be next to impracticable to ascertain the quantity; however, this much is known, that the quantity of wool thus imported is very small when compared with the same as imported without the skin.

With great respect, I remain your obedient servant,

JONATHAN THOMPSON, *Collector.*

Hon. JOSEPH ANDERSON, *Comptroller of the Treasury.*

CUSTOM-HOUSE, *Baltimore, Collector's Office, December* 23, 1826.

SIR: Your letter of the 20th instant, requiring information on the subject of sheep skins imported with the wool on, was received yesterday, and we have given it the attention that was due to the importance it has been allowed in the Congress of the United States; but we can add nothing to the statement contained in my letter of 20th April last upon the subject. The article has been scarcely

known here, and when presented to our notice, as before observed, it was perhaps only for floor mats, or cleaners, put at entrances of houses. But for whatever use they may have been intended, if brought here from a foreign port we took good care to exact the appropriate duty, and go to the very skin, for whatever it would yield, as close as any manufacturers.

I beg your indulgence in a little hastiness, and remain, with much personal respect, sir, your obedient servant,

JAMES H. McCULLOCH.

JOSEPH ANDERSON, Esq.

No. 5.

DISTRICT AND PORT OF NEWPORT, *Collector's Office, December* 26, 1826.

SIR: There has not been an importation of sheep's wool on the skin at this port during the last two years.

Most respectfully, sir, your most obedient servant,

CHRIST. ELLERY, *Collector.*

JOSEPH ANDERSON, Esq., *Comptroller of the Treasury.*

No. 6.

COLLECTOR'S OFFICE, *Providence, December* 26, 1826.

SIR: No account of the quantity of sheep's wool on the skin has been kept in this district, and it is believed none has been imported here within the last two years.

I am, sir, very respectfully, your obedient servant,

THOS. COLES, *Collector.*

JOSEPH ANDERSON, Esq., *Comptroller of the Treasury.*

No. 7.

APPRAISERS' OFFICE, *Boston, December* 27, 1826.

SIR: I find on inquiry that South American sheep skins, with wool, are worth 18 to 19 cents each. The expense of pulling the wool is about 10 cents each, and produce one and a half pound of wool.

The pelt will generally pay the expense of taking off the wool. Danish skins, with wool, are worth 34 cents each, and will yield about two pounds each. The expense of pulling is as before stated.

The above are the only kinds of skins with wool that have been imported into this district, to my knowledge, and the quantity has been small.

Respectfully, your most obedient servant,

ISAAC WATERS.

H. A. S. DEARBORN, Esq., *Collector.*

No. 8.

COLLECTOR'S OFFICE, *District of New London, December* 30, 1826.

SIR: I had the honor to receive your letter, under date of 20th instant, directing me to furnish, if in my power, the quantity of sheep's wool on the skins imported into this district during the years 1825 and 1826.

There has been but one importation for the two years mentioned, which was a small adventure from Bermuda, in September last, of very coarse wool. I sent one of the largest dealers in skins, with the surveyor, Mr. Champlain, on board the vessel to examine the skins, and they were adjudged by them to be 132 pounds of wool, at 5 cents per pound, which agreed with the invoice cost of the skins at Bermuda as nearly as could be ascertained.

I have the honor to be, with great respect, your obedient, humble servant,

RICHARD LAW, *Collector.*

Hon. JOSEPH ANDERSON, *Comptroller of the Treasury.*

No. 9.

CUSTOM-HOUSE, *Boston, December* 30, 1826.

SIR: In addition to the information communicated in my letter of this date, I enclose a statement from the appraisers relative to the quality and value of the sheep skins and wool *in this country*, which was not received in time, before the closing of the mail, to accompany my letter.

They state, also, that none of the kind of wool imported on the skins was worth, *in the country where obtained*, more than nine cents, and most of it not over eight cents per pound.

Very respectfully, your most obedient servant,

H. A. S. DEARBORN.

JOSEPH ANDERSON, Esq.

No. 10.

CUSTOM-HOUSE, *Boston, December* 30, 1826.

SIR: Your communication of the 20th instant has been received.

The number of sheep skins imported in 1825 was 14,767, and the wool on them was estimated to weigh ..... 27,568 pounds.

The number imported in 1826 has been 15,245, and the wool on them is estimated to weigh 26,926 do.

Total number of pounds 54,494

These skins came from South America and the Baltic, and the wool was of an inferior quality, a large portion of it being worth less than ten cents per pound at the places where obtained.

Very respectfully, your most obedient servant, H. A. S. DEARBORN, *Collector.*

Jos. ANDERSON, Esq.

STATEMENTS IN RELATION TO EXISTING AND PROPOSED DUTIES ON WOOLEN GOODS.

SUBMITTED BY MR. CAMBRELLING TO THE HOUSE OF REPRESENTATIVES.

List of the sterling cost of woolen goods, and the duty on them, under the present tariff and the proposed one.

Sterling cost.	Width.	Present duty.	Proposed duty.
s. d. *s. d.*			
8 to 1 3	27 inches.....	27½ per cent.....	75 to 40 per cent.
1 4½ to 2 0	27 inches.....	37½ per cent.....	224 to 156 per cent.
2 0 to 3 0	27 inches.....	37½ per cent.....	156 to 103 per cent.
3 0 to 4 0	27 inches.....	37½ per cent.....	103 to 77 per cent.
4 0 to 5 0	27 inches.....	37½ per cent.....	77 to 62 per cent.
1 10 to 2 3	45 inches.....	27½ to 37½ per cent.	45½ to 37½ per ct.
2 4 to 3 0	45 inches.....	37½ per cent.....	219 to 173 per cent.
3 0 to 4 6	50 inches.....	37½ per cent.....	173 to 127 per cent.
4 6 to 6 0	54 inches.....	37½ per cent.....	127 to 103 per cent.
6 0 to 9 0	54 inches.....	37½ per cent.....	103 to 69 per cent.
9 0 to 12 0	54 inches.....	37½ per cent.....	69 to 51 per cent.
12 0 to 14 6	60 inches.....	37½ per cent.....	51 to 47 per cent.
14 6 to 16 9	60 inches.....	37½ per cent.....	47 to 41 per cent.
16 9 to 18 0	60 inches.....	37½ per cent.....	41 to 34 per cent.
19 0 to 25 0	60 inches.....	37½ per cent.....	57 to 43 per cent.

LIST—Continued.

Articles.	Present duty.	Proposed duty.
Woolen goods to pay a duty on 40 cents the square yard.	*Per cent.*	*Per cent.*
PLAINS.—These are coarse blue cloths, costing from 8*d* to 1*s.* 3*d.* per yard; worn generally by sailors, watermen, and by the negroes in the Southern States.....	27½ to 37½	75 to 40
PADDINGS.—These are coarse cloths, used principally in stiffening coat collars, costing from 6*d.* to 1*s*.....	27½ to 37½	75 to 40
FLANNELS.—The lower qualities are used by the laboring classes, and costing 4*d.* to 1*s*.....	37½	75 to 40
BOCKING, BAIZES, AND SERGES.—The lower qualities are used by the laboring classes, and costing 4*d* to 1*s*.....	37½	75 to 40
CAROLINE PLAIDS.—An article composed of cotton and wool, not manufactured in the United States, and of which there is a great quantity consumed by the laboring and middle classes.....	37½	75 to 40
COATINGS AND LION SKINS.—Worn by sailors, watermen, farmers, and the laboring classes.....	37½	55 to 40
LOW-PRICED BROADCLOTHS.—Used by the same people as plains, costing from 1*s.* 10*d.* to 2*s.* 3*d.*.....	37½	45½ to 37½
Woolen goods to pay a duty on $2 50 per square yard.		
DRAB KERSEYS.—A large quantity of this article is imported, and costing from 1*s.* 4*d.* to 5*s.* It is 27 inches wide; consumed by sailors, watermen, fishermen, farmers, mechanics, &c.....	37½	224 to 62
FOREST CLOTHS.—Costing the same as the above, and consumed by the same people.....	37½	224 to 62
CASSIMERES.—Costing from 3*s.* to 5*s.*; worn by all classes of people.....	37½	103 to 62
BROADCLOTHS.—Costing from 2*s.* 4*d.* to 6*s.* These prices include a very large proportion of woolens imported.....	37½	219 to 103
FLANNELS.—The better qualities will pay the higher duty.....	37½	224 to 156
PELISSE CLOTHS AND COATINGS.—Costing from 2*s.* 4*d.* to 6*s.* Neither of these articles are at present manufactured in the United States.....	37½	219 to 103
BLUE PLAINS.—Costing from 1*s.* 4*d.* to 3*s*.....	37½	224 to 103
WOOLEN SHAWLS.—An article not manufactured here, and worn principally by the laboring people.....	37½	224 to 103
MIDDLE PRICED AND FINE BROADCLOTHS.—Costing from 6*s.* to 16*s.* 9*d*.....	37½	103 to 41
Woolen goods to pay a duty on $4 the square yard.		
BROADCLOTHS—Costing from 19*s.* to 25*s*.....	37½	57 to 43

These calculations are made the same as the duty is now paid in New York. There may be errors in them, but the proposed duty is under stated. What is called 33⅓ per cent. under the present tariff is, in fact, 37½ per cent. The way in which the duty is calculated is as follows:

Take an invoice amounting in England to	$100 00
Two per cent. is added for charges at the shipping port.....	2 00
	102 00
Then the ad valorem duty of 10 per cent. added, is.....	10 20
	112 20
Then the 33⅓ per cent., or one-third, is taken.....	37 40

Leaving $37 50 within ten cents; but before the goods are clear of the custom-house the duty and expenses will invariably exceed $37 50; on coarse goods it will be 38 per cent.

19TH CONGRESS.] No. 769. [2D SESSION.

DUTY ON IMPORTED SALT.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES JANUARY 23, 1827.

To the honorable the Senate and House of Representatives of the United States of America in Congress assembled:

The undersigned, having been named as a committee to draught a memorial to Congress on the subject of the repeal of the duty on salt, humbly show:

That the distress of the Revolution and the high price and want of salt led some enterprising individuals to attempt to make it from sea-water by solar evaporation; that at that time, when salt sold for three or four silver dollars per bushel, the manufacture partially succeeded. After the revolutionary war, until the year 1804, a very considerable increase and improvement was made in the manufactories; at that time the salt tax was repealed. The State of Massachusetts, perceiving the situation in which this important manufacture was placed, and well remembering revolutionary sufferings for the want of that necessary article, immediately passed a law entirely exempting the manufactories of salt from all taxation, which law continued in force until lately. The manufactories continued, and, in consequence of our difficulties with Great Britain, were tolerably prosperous until the year 1814, when a law passed Congress laying a duty of twenty cents per bushel. Since the year 1814 the manufactories have constantly increased until the present day. Improvements in the manufacture have from time to time been made until the present. At this time the salt manufactured is generally of the best quality, and is done with as little labor and expense as circumstances will admit. At the present price of salt the manufactories afford a moderate profit, which can readily be understood when we state that as many as can be placed upon one acre of land would be sufficient to manufacture about 450 bushels of salt and would cost $1,500, and that they are liable to be injured by wind and need frequent repairs. In addition, the water must be pumped from the ocean, and these vats carefully covered at night to avoid rain and dews. These manufactories, extending from the State of Rhode Island to Cape Anne on the seaboard, afford an opportunity to those who have been engaged in navigation, when they retire from business, by reason of age or other circumstances, if they can raise a small capital, to invest it in a salt manufactory. There are hundreds who have no other means of living; they have a small capital invested in salt-works, and with their labor in tending them they obtain a living.

Permit us to express some surprise that a report has been laid before the Senate stating that, "notwithstanding the duty on salt, its manufacture on the seaboard has declined rather than increased." This statement we consider as entirely a mistake. Some small manufactories may have declined and gone to decay; we have known of a few; but we have no hesitation in saying, for we know the fact, (some of us being conversant with every part of the seacoast in the Union,) that the salt manufactories on the seacoast have more than doubled within seven years past, and more than twice the quantity of salt is now manufactured from sea-water than was manufactured seven years ago. Nor is the manufactory inconsiderable. We have in the county of Barnstable fifteen millions of feet of vats, worth, at a fair estimate, $1,300,000. Each manufactory is entirely separate, and there are more than 1,000 owners.

Depressed as commerce has been for some time past, we know that on return voyages the merchants are anxious to bring salt. They have brought it until the market has been glutted with the imported salt and our domestic salt. The effect has been the depression of the price; it has gradually fallen from 60 to 50, 40, and this year good salt has not brought more than 33 cents per bushel at the manufactories. Owing to the weather the last year our crop was small, and as the price was low our income from salt was small. We were aware that the merchant who imported salt complained and the manufacturer complained of hard times. The competition is severe, but both must continue to struggle, if possible. If the manufacture be abandoned, all the capital must be lost. This might benefit the importer, for, having got rid of competition, he might make better profits. The manufacturers and importers have been complaining of the low price of salt, but we were surprised that the farmers and purchasers also complained. We have supposed that all duties and imposts were laid mainly with a view to revenue, and that the encouragement of any particular manufacture was a secondary consideration. Be that as it may, a duty was laid on salt in 1814, and has been continued to this time. What effect that duty has had upon the price we are unable to determine, but under it our salt manufactories have grown up. We have an extensive seacoast, affording an abundant opportunity to others to engage in the business. Salt springs abound in the interior. If it be a necessary article, why should we not manufacture it ourselves and be independent of foreign nations? We therefore pray Congress to consider what good reason there can be for destroying our only manufactories, while all others are encouraged. We do not complain if others are protected, nor pray for an increase of duty. But we are confident that for a few years past the salt manufactories have greatly increased, and that the present price is the very lowest for which it can be afforded. If, therefore, the duty be partially repealed, it must be partial ruin; and if wholly repealed, total ruin and a total loss of the capital invested.

ISAIAH CROWELL.
AMOS OTIS, JR.
STRABO CLARK.
SETH KELLEY.
DAVID CROWELL.
JOSHUA WINSLOW.
LORING CROCKER.
DANIEL CROCKER.
CHARLES HALLET.

19TH CONGRESS.] No. 770. [2D SESSION.

FRAUDS IN THE IMPORTATION OF WOOLEN GOODS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES JANUARY 25, 1827.

TREASURY DEPARTMENT, *January* 24, 1827.

SIR: In obedience to that part of the resolution of the House of Representatives of the 22d instant, which directs the Secretary of the Treasury to inform the House, if the information be attainable, of "the quantity of manufactures of wool, or in which wool is a component part, (except worsted stuffs and blankets,) imported in the several years between the 30th of September, 1820, and 30th of September, 1826, designating, so far as may be, the quantity of such manufactures which cost not more than forty cents the square yard, the quantity which cost not more than one dollar the square yard, and the quantity which cost one dollar and fifty cents the square yard," I have the honor to transmit herewith a report from the Register, dated yesterday, by which it appears that the information sought cannot be furnished by the Treasury, as the returns from the custom-houses exhibit only the *value* of goods subject to *ad valorem* duty.

For reply to the remainder of the resolution, which directs the Secretary to inform the House whether there is any evidence in the Department "to prove the existence of frequent frauds or evasions of the revenue laws by false valuations or descriptions of such goods, (those specified in the former branch of the resolution,) and if so, to what extent and amount," I beg leave to state that there is no evidence, of record in the Department, of the nature indicated. Verbal representations to that effect were, however, made to it by respectable persons during the latter part of last and the beginning of the present month. These representations it was not thought proper to disregard; and in order to call the attention of the Collectors promptly and specially to them, a circular letter was addressed to these officers at the principal seaports, viz: at Boston, New York, Philadelphia, Baltimore, Norfolk, Charleston, Savannah, and New Orleans, dated the 6th instant; and under the same date a separate letter was addressed to the Collector of New York, the port against which the allegations of fraudulent importation, touching the goods in question, were mainly directed. Copies of these letters are enclosed, together with copies of the answers from the Collectors of New York and Baltimore, being all that have as yet been received. This correspondence comprehends all the information of which the Department is at present in possession on the subject-matter of the latter clause of the resolution.

I have the honor to remain, with great respect, your obedient servant,

RICHARD RUSH.

Hon. the SPEAKER *of the House of Representatives.*

TREASURY DEPARTMENT, *Register's Office, January* 23, 1827.

The Register of the Treasury, to whom was referred so much of the resolution of the House of Representatives of the 22d instant as relates to furnishing "the quantity of manufactures of wool, or of which wool is a component part, (except worsted stuffs and blankets,) imported in the several years between the 30th of September, 1820, and 30th of September, 1826, designating, so far as may be, the quantity of such manufacture which costs not more than forty cents the square yard, the quantity which costs no more than one dollar the square yard, and the quantity which costs one dollar and fifty cents the square yard," respectfully reports that there are no materials in the Treasury which will enable the Department to furnish the information called for by the resolution, as the returns from the custom-houses exhibit only the value of such articles as are subject to *ad valorem* duties.

JOSEPH NOURSE, *Register.*

Hon. RICHARD RUSH, *Secretary of the Treasury.*

TREASURY DEPARTMENT, *January* 26, 1827.

SIR: In addition to the circular which you will receive under this date, it is proper I should mention that accounts have reached the Department, through other channels than the newspapers, that woolen cloths entered at the custom-house in New York have had the value put on them abroad in an unfinished, or apparently unfinished state, upon the basis of which value the duty is computed; and that afterwards, by some slight process of finishing, they are brought up to a value out of all proportion to the expense of such finishing; in which state of augmented value, after having thus defrauded the revenue, they are thrown upon the market, to the injury of the American manufacturer. I have therefore to draw your special attention to this subject, by which it would appear that the whole intention of the act of Congress of the 1st of March, 1823, is in danger of being defeated. It is expected that you will be extremely vigilant in your efforts to detect all such expedients to get the better of the law, enforcing promptly the penalties of its thirteenth section wherever this can be done, and making immediate representations of all the circumstances of the case to this Department where it cannot be done.

I remain, respectfully, your obedient servant,

RICHARD RUSH.

JONATHAN THOMPSON, Esq., *Collector, New York.*

TREASURY DEPARTMENT, *January* 6, 1827.

SIR: Representations have been made to this Department that, in the entries of foreign merchandise imported into the United States, the duties, through various devices and evasions still practiced on the part of the importers, are frequently charged upon an under valuation of the merchandise, whereby the revenue is defrauded, and the interest of our home manufactures injuriously affected. These representations have not been made in a shape sufficiently definite to be given to you in detail, but they have proceeded from sources too respectable to be disregarded.

It is therefore deemed proper to advise you of them, and to make this letter circular to the Collectors of the principal seaports. Its object is two-fold: First, to recall your attention to the act of Congress of the 1st of March, 1823, and particularly to the fifth and thirteenth sections of it, in order to the most rigid execution of their provisions, and the most scrutinizing inquiries into the artifices that may be resorted to to defeat them. Secondly, that if, in your opinion, any new act or modification of the present one is necessary to secure a more strict and faithful valuation of foreign merchandise paying *ad valorem* duty, you will communicate that opinion to this Department, in connexion with the facts and remarks that may serve to shed the best light upon it.

I remain, very respectfully, your obedient servant,

RICHARD RUSH.

CUSTOM-HOUSE, COLLECTOR'S OFFICE, *New York, January* 12, 1827.

SIR: I have received your circular, and another letter of the 6th instant, relative to frauds having been committed on the revenue, particularly at this port, in the importation of woolen goods, being invoiced below their true value, either in a finished or unfinished state. No such importations have come to my knowledge, excepting a few importations of stuff goods, the greater number of which have been submitted to you under the second appraisement. If there have been any, they must have been trivial indeed, for I have personally, from the commencement of my duties in this office, inspected the entries and invoices of goods subject to *ad valorem* duties, and designated the particular packages for the examination of the appraisers, who, I am confident, have carefully and faithfully attended to the values of the merchandise sent to them for examination. I have referred the aforesaid communications to the appraisers, and herewith transmit their report, by which you will see how much foundation there has been for the representations and communications made. With the report of the appraisers, and their suggestion relative to bounties and discounts on British linens, I accord. The importation of British woolen goods during the last year was comparatively small to that of the preceding year, and generally at a loss, as was frequently stated, of 20 to 25 per cent. to the importer I do not perceive how it could be otherwise, as our manufacturers could buy their wool as cheap as those of England; they could card, spin, and weave as cheap; the dyeing and finishing is probably less in England. Against this advantage our manufacturers have the duties of 33½ per cent. *ad valorem*, packing, transportation, freight, insurance, interest, commission, and a difference of 10 to 12 per cent. in the exchange; all of which charges would operate as a bounty of about 50 per cent. in favor of our manufacturers. I have often heard persons concerned in British woolen manufactories say that they could manufacture their goods at less cost in this country than in England, and that they were disposed to transfer their establishments to this country, but the only difficulty in the way was in disposing of their property there without a very great sacrifice.

The *ad valorem* duty on imported wool is quite too low; it should be a specific duty of ten cents per pound, as the farmers of our country can produce all that is necessary for our manufactories, and also for exportation, provided encouragement was given them. As it now is, we receive the refuse of almost all the markets in the world, and the article is imported in a very dirty and filthy state. The quantity and quality tends to depress the value of that which is good and clean, whether imported or produced in our country. Our manufacturers and consumers both suffer, as a prime or good fabric cannot be made from bad or inferior materials.

I remain, with great respect, your obedient servant,

JONATHAN THOMPSON, *Collector.*

Hon. RICHARD RUSH.

APPRAISERS' OFFCE, *New York, January* 11, 1827.

SIR: From certain publications preceding the application of the woolen manufacturers for an alteration of the tariff, we were prepared to expect the communications made by the Secretary of the Treasury under date of the sixth instant, and we have been endeavoring to ascertain the direction of the party to whom his suspicions or information might reasonably attach.

That impositions to a limited extent, not sufficiently gross to be met by the provisions or penalties of the law, may be occasionally practiced upon this and other custom-houses in the United States, we cannot reasonably doubt, because the difference between *possible purchases for cash* and actual purchases on long payments by persons of questionable credit, under the present commercial and manufacturing distresses in the foreign market, enables the latter class of purchasers to misrepresent prices in their invoices, and state them much below actual cost, without any means of detection by the custom-houses here. But that any considerable amount of importations has passed this custom-house below *possible prices*, the examinations under our superintendence authorize us confidently and unequivocally to deny.

According to our best recollection, few or no cloths have been imported from England denominated by invoice "*unfinished cloths.*" There are, however, occasional importations made by an English merchant here, (not called "*unfinished cloths,*") who has erected a brushing establishment for the purpose of *re-polishing* cloths, which, from the insufficiency of their original polish, from their lying long unsold in warehouses, or from any other cause, require a better face in order to exhibit them more attractively to purchasers at our auction stores. The goods imported by the owner of this establishment have undergone

a careful scrutiny at our office; but we have never discovered in their materials, texture, or prices, any reasonable grounds to question the correctness of his invoices.

From the intimate knowledge you have of the course of business under our charge, you must be sensible that if satisfactory cause existed for the extravagant rumors which have reached the Treasury Department we should long since have been apprised of it, either by private or other communications from those immediately aggrieved; especially as we offer inducements for such communications, by adopting instant measures for the correction of abuses, and by uniform and constant expressions of thanks to those who thus enable us to disarm fraud of its mischief, and to arraign it for punishment. But, in this case, the respectable gentlemen who are possessed of the secret have made no communication to us; nor are we enabled from our own inquiries to distinguish any one in this community, or connected with importations here, to whom we can reasonably ascribe the *unpunished frauds* which have been made the subject of this formal representation to Government.

With regard to modifications of the present tariff, (if it be proper for us to speak,) we believe we could suggest several amendments tending to simplify and facilitate the collection of duties; and so far as impositions upon the revenue are concerned, we do not hesitate to say that the most serious one consists of the indulgence allowed by law and practice towards foreign bounties, especially on British linens, which, by reducing their price on exportation in many instances thirty per cent., deprives the revenue of its legitimate ratio of duty, and enables the foreign artisan to labor for one of our staple supplies upon terms at least equal, if not more favorable than our own.

Very respectfully, your obedient servants,

ABRAHAM K. LAWRENCE.
FREDERICK JENKINS.

JONATHAN THOMPSON, Esq., *Collector.*

CUSTOM-HOUSE, *Baltimore, Collector's Office, January* 10, 1827.

SIR: Your letter of the 5th instant was received here this morning, and is declared to be intended for a circular to the Collectors of the principal seaports. As such it would need no answer, but a dutiful attention to the injunctions it contains. These, however, being the observance of laws that have long been the rule of our actions, it might only perhaps be necessary to assure you of our readiness and zeal to execute them, and especially the provisions of the act to which you call our particular attention. The appraisers of this port seem sufficiently alert and skilful in the performance of their duties, and the officer charged with the squaring of such goods as are subjected to it by law is observant and careful of their qualities, &c., as well as that circumstance. The invoices of the importers are all in their hands, and the operations of each enlarge the sphere of examination beyond the simple letter of the law. They result, indeed, in a double examination in most instances, especially when it is further observed that upon exportation another examination takes places. Upon the whole, there appears nothing for us to communicate, agreeably to the direction in the conclusion of your letter, that would tend to secure a more strict and faithful valuation of merchandise paying ad valorem duty. There is no objection to more specific duties, except that they will require more officers, and that, beside the expenses to the public and to individuals, the importers are more incommoded, (perhaps it might be said harassed,) than they are at present; with little more advantage than that it would compel those who now talk of "devices and evasions, frauds on the revenue, and injuries to home manufactories," to shift their ground a little and change their surmises. This they can easier do than the enactment and execution of laws can be made satisfactory; particularly as you observe, "these representations are not in a shape sufficiently definite to be given us in detail." However respectable the sources of these may be, we cannot but observe that our experience does not correspond with them; and we feel bound to make an explicit declaration, in respect to the mercantile body with whom we communicate, that no body of men, in any occupation, appears better to deserve our faith and commendation than they. We have many spontaneous acts in cases against their pecuniary interests, and information of their receiving what never would be known but by their own declaration, and every assistance given us in investigations of doubtful cases. We have further to say that we have lately instituted particular inquiries upon the importations of foreign houses here, and have been assured by intelligent native merchants, importing largely on their own accounts, that the invoices of goods from English owners and manufacturers are almost universally above their value—it being erroneously supposed by them that high prices will effect proportionately better sales.

It will not be without the scope of present consideration, and I beg leave to say that overwrought and strained laws and regulations will finally fail, either by their own tension breaking, or relaxing powerless. Such laws will not be long executed thoroughly. And it is probable that the examinations of goods being much multiplied, some of them will be neglected or slurred over. Such are those of goods transported coastwise, small articles, as wood screws, tacks, wire, &c., of little value, and enclosed in large packages of ironmongery, which must be opened, with great trouble and inconvenience to merchants and officers, to ascertain the weights, numbers, &c. They are too probably taken by the invoice account to save the trouble and vexation. There is nothing lost, I imagine, by this; but it has a bad effect as regards the laws. It would be better to suffer some loss, if it were actually so, than to weaken the moral effect of laws. Such things have been suggested by those who are neither moralists nor politicians, whose object is a conjectural, and at best a pitiful gain.

I remain, sir, respectfully, your obedient servant,

JAMES H. McCULLOCH.

RICHARD RUSH, Esq.

19TH CONGRESS.] No. 771. [2D SESSION.

PROTECTION TO WOOLEN MANUFACTURES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES FEBRUARY 1, 1827.

REPORT.

COMMONWEALTH OF MASSACHUSETTS.

IN HOUSE OF REPRESENTATIVES, *January* 26, 1827.

The Special Committee of the House of Representatives, to which was referred so much of the Governor's message as relates to the depressed state of our woolen manufactures, have taken the same subject into consideration, and respectfully report:

That your committee are deeply impressed with the importance of our woolen manufactures as a source of wealth to this Commonwealth, and as essential to that real independence of foreign nations by which our national resources are to be made adequate to supplying us with every indispensable commodity. Your committee have reason to believe that a large amount of capital is already invested in woolen manufactures, which now give employment and support to thousands of our citizens, and that an additional amount of capital will seek similar investments if our manufactures obtain relief from their present embarrassments.

This relief must proceed from measures devised and adopted by the wisdom of Congress, and calculated to protect our own manufactures from the ruinous competition of an overgrown foreign manufacturing interest. To Congress is given, by the Constitution, the power to "regulate commerce;" and your committee cannot doubt that, in the existing emergency, Congress will exercise this power in the manner most conducive to the mutual benefit of our manufacturing, agricultural, and commercial interests. The period has gone by when it can be successfully urged that the protection of the first of these great interests must be injurious to the others. Commerce and agriculture find their best resources and support in manufacturing industry and its results, and, reciprocally, manufactures create new markets for the products of agriculture and commerce, and breathe new life into the labors of the husbandman and the enterprise of the merchant. To the wisdom of Congress, therefore, your committee look for such measures as are calculated to relieve our woolen manufactures in their present depressed condition, and they accordingly recommend the adoption of a resolve herewith submitted.

Per order of the committee.

JOHN BRAZER DAVIS, *Chairman.*

"*Resolved*, That the House of Representatives of the Commonwealth of Massachusetts is deeply impressed with the importance of our woolen manufactures as a source of national wealth and power, and have full confidence in the wisdom of Congress to devise and adopt such measures as shall relieve them in their present depression."

BOSTON, *January* 26, 1827.

DEAR SIR: As it is possible that the fate of the new tariff on woolens may not have been decided on the receipt of this letter, and conceiving that a few statements of facts may be of some service to us, I take the liberty of forwarding to you two votes passed yesterday by the Wolcott Woolen Manufacturing Company, in consequence of the great losses they have met with during the past year, their accounts having been made up to the 31st December, 1826, and show a loss of more than ten per cent. upon their capital stock, not by bad debts, as they do not exceed one hundred dollars, but in consequence of the large quantity of woolens sent to this country from England and Germany, and sold at auction at a very great loss, if the fair duties had been paid upon them.

The Wolcott Woolen Manufacturing Company have been incorporated several years; they have the most approved machinery, and the cloths made at the factory have been sold from $1 75 to $10 37½ per yard; they obtained the medal of the New England Society for the best cloth exhibited in October last; there has been manufactured at the factory during the past year forty-four thousand five hundred and seventy-five yards broadcloth, valued at from $1 50 to $8 per yard. The losses by other woolen manufactories must be about equal to ours; and we must suspend the business entirely, unless the Government grant us some protection by an increase of duties.

In the factory at Woodstock, to which the second vote refers, we have had in full operation the last year fifteen broad hand-looms and other necessary machinery for making superfine cloths; you will observe that mill is to be closed as soon as possible; and at Southbridge we have had sixteen power-looms and five hand-looms in operation, together with the necessary machinery for finishing, &c. One-fourth part of the hands employed there are to be dismissed immediately, and the wages of those retained are to be reduced; and it is our intention to continue to lessen the number employed until the work is entirely suspended, unless we get some relief from Congress during the present session.

With the hope that you will afford us all the assistance in your power, I remain, with great respect, your obedient servant,

SAMUEL TORREY.

Hon. DANIEL WEBSTER.

At a meeting of the directors of the Wolcott Woolen Manufacturing Company, holden on Thursday, January 25, 1827.

Present: Wm. Payne, president, Ebenezer T. Andrews, John Williams, and S. Torrey.

Voted, That the agent be required to dismiss, as soon as possible, one-fourth part of the hands now employed in the factory at Southbridge; and that the wages of those retained in the employ of the company be reduced, so as to average about twenty per cent. from the prices now paid.

Voted, That the agent be required to have finished all the cloth now in preparation at Woodstock, and to suspend all business there by the 1st of April next, if possible.

A true copy of the record.

Attest: SAMUEL TORREY, *Clerk*.

19TH CONGRESS.] **No. 772.** [2D SESSION.

IMPORTATIONS OF WOOL AND WOOLEN MANUFACTURES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES FEBRUARY 3, 1827.

TREASURY DEPARTMENT, *February* 2, 1827.

SIR: In obedience to a resolution of the House of Representatives of the 12th ultimo, "directing the Secretary of the Treasury to report to the House an abstract of the quantity and qualities of foreign wool and woolen manufactures imported into this country during the last two years, designating the countries from which imported, and where produced or manufactured, respectively, and whether on foreign account and in foreign vessels, or by citizen merchants, and in their own vessels, together with the invoice prices of each, respectively, and the rate and amount of duties they have paid;"

And, also, "directing the Secretary of the Treasury to report to the House whether any, and if any, what, evasions of the duties imposed by law on imported foreign wool and woolen manufactures have been practiced within the same period, and where, and by whom, and the most effectual means, in his opinion, for preventing in future all such evasions, and on what and how much of each of these commodities, and where and by whom the power to assess and impose duties thereon, at a rate exceeding the invoiced prices thereof, has been exercised and enforced," I have the honor to transmit herewith a letter of the Register of the Treasury, dated the 1st instant, accompanied by three tabular statements, which contain the information required by the first clause of the resolution, so far as the same is afforded by the returns which have been made to this Department.

Under the second clause, I beg leave to submit, as containing the views of the Department upon the several points referred to, a report of the Comptroller of the Treasury, dated the 30th of December, to whom has been assigned, under the provisions of the act of the 8th of May, 1792, the superintendence of the collection of the duties on imposts and tonnage; and as further connected with this branch of the subject, I respectfully beg leave to refer to a former report of this Department to the House, under date of the 24th ultimo, and to the documents which accompanied that report, as presenting information deemed to be within the scope of this part of the resolution.

I have the honor to remain, with the highest respect, your obedient servant,

RICHARD RUSH.

Hon. the SPEAKER *of the House of Representatives of the United States.*

TREASURY DEPARTMENT, *Register's Office, February* 1, 1827.

SIR: I have the honor to transmit herewith statements exhibiting the value, &c., of manufactures of wool, &c., imported into the United States in American and foreign vessels during the years 1825 and 1826, prepared in pursuance of a resolution of the House of Representatives of the 12th December, 1826.

The Treasury does not possess materials for complying fully with the resolution, as the custom-house returns do not distinguish between importations made by citizen merchants from those on foreign account.

I have the honor to be, with great respect, sir, your obedient servant,

JOSEPH NOURSE, *Register*.

Hon. R. RUSH, *Secretary of the Treasury*.

TREASURY DEPARTMENT, *Comptroller's Office, December* 30, 1826.

SIR: In reply to that part of the resolution of the House of Representatives of the twelfth instant, which you referred to me, and which is in the following words: "*Resolved*, That the Secretary of the Treasury be directed to report to this House whether any, and if any, what, evasions of the duties imposed by law on imported foreign wool and woolen manufactures have been practiced within the same period, (meaning the last two years,) and where, and by whom, and the most effectual means, in his opinion, for preventing in future all such evasions, and in what and how much of each of these commodities, and where and by whom the power to assess and impose duties thereon, at a rate exceeding the invoiced prices thereof, has been exercised and enforced," I have the honor to state that I have no knowledge of any evasions of the kind alluded to having been practiced on the officers of the customs; some of whom, however, according to their views of the exemptions by law in relation to *raw hides or skins*, have admitted sheep skins with the wool on free of duty, on the subject of which a report was made to you by

this Department on the 19th instant, in compliance with a resolution of the House of Representatives, under date of the eleventh of the current month.

With respect to the power which has been exercised and enforced of assessing and imposing duties on foreign wool and woolen manufactures at a rate exceeding the invoiced prices, I have to observe, that the power of making additions to the invoice prices, not only of these particular articles, but of all ad valorem goods, whereby the amount of duty on them is increased, is expressly given by the 11th section of the supplementary collection law of 20th April, 1818, and the 13th section of that of the first of March, 1823, to the appraisers authorized to be appointed under these laws respectively.

It has been considered by this Department to have been the object and policy of these laws to establish a system whereby all importers of the same description, texture, and quality of ad valorem goods would have to pay the same amount of duty; and this, it was conceived, was to be effectuated through the vigilance of the Collectors and appraisers, by obtaining correct information as to the *current market value* of such goods; and if any invoices were presented which were suspected not to exhibit such *value*, to apply the corrective which appraisements afforded.

Instructions, accordingly, were given to these officers; but by a decision of the Supreme Court of the United States, at its last session, in the case of the United States *vs.* Tappan, the words "true value," in the 11th section of the first mentioned act, are to be considered as meaning the *actual cost of the goods*, and not their *current market value;* and, therefore, although a Collector may suspect that goods are invoiced below the *current market value thereof*, yet, if he does not suspect that they are invoiced below *their true and actual cost*, he has no right to direct an appraisement.

The grounds upon which this decision appears to me mainly to rest are, that the purport of the oath to be taken by the person entering ad valorem goods, taking the 4th and 5th sections of that act in connexion, is, that the invoice exhibits the actual *cost* of the goods; that any other construction would place it out of the power of any man to take the oath; and hence, that it would be unreasonable that an importer of such goods should be liable to a penalty because the invoice did not exhibit a fact differing from that to which he was required to swear.

The act of 1818 having, however, expired by its own limitation, it may be proper to advert to the provisions of the act of 1823, which was passed as a substitute for the former, in order to ascertain how far the principles of the decision of the Supreme Court are applicable to the existing law.

By referring to the provisions of the 4th, 5th, 7th, and 8th sections of this law, as to the forms of the oaths to be taken, and the manner in which the ad valorem duties are to be estimated, it will be perceived that it is only in the case of goods actually *purchased* that the invoice is to exhibit the *actual cost*, and the duties are to be estimated with reference to such cost; and not when goods are procured in any other manner than by purchase, or when shipped on a manufacturer's own account, in which cases the invoices are to exhibit the *fair market value.*

The principles of the decision of the Supreme Court are, therefore, considered applicable to the existing law only so far as respects importations of ad valorem goods actually purchased.

But it is with great deference submitted, whether, even in such cases, it would not comport with sound policy to modify that law so far as to give to the Collectors the right to direct appraisements to be made, although they may not suspect that the invoices do not exhibit the *actual cost*, but have reason to believe that they do not exhibit the *fair market value.*

If it be equitable, as to the question between the importer and the Government, that, on all importations of ad valorem goods of the same fabric, texture, and quality, the same amount of duty should be paid; and if this equality cannot be effectuated in any other manner than by appraisements, the propriety of granting the right in question, it is respectfully conceived, will be manifest.

Contemporaneous, however, with a modification in this respect of the existing law it may be considered proper, as the importer is to swear that the invoice exhibits the *actual cost;* and, therefore, it is not reasonable that he should be liable to the additional 50 per cent. specified in the law, because the invoice does not exhibit a different fact, namely, the *fair market value of the goods*, that a further modification should be made, so as to exempt an importer of goods actually purchased from such liability, unless it should be satisfactorily ascertained that the invoice does not exhibit the actual *cost.*

With these modifications in the existing law, importers of goods *actually purchased* would, in the case of appraisements, be subject to pay duties only on such additional amount as the appraisers might adjudge the invoice prices to be below the fair market value of the goods, unless the invoice should prove to be fraudulent, when they would be liable to the additional 50 per cent.

In conclusion, it may be observed that, as the law stands, the oath of the party interested, as to the *cost* of the goods, will generally be received as conclusive evidence, and, on a matter of fact, in relation to which the Collectors, possessing no information, will feel a delicacy in questioning; but if they were, in all cases, left to the exercise of their judgment as to whether the invoices exhibited the fair *market value*, they would then be enabled to act understandingly, the means of information as to that value being within their reach.

With considerations of high respect, I have the honor to be your obedient servant,

JOS. ANDERSON, *Comptroller.*

Hon. RICHARD RUSH, *Secretary of the Treasury.*

Statement exhibiting the value of woolen manufactures, raw wool, and carpetings, imported into the United States from foreign countries, in American vessels, during year ending Sept. 30, 1826.

WHENCE IMPORTED.	SUBJECT TO DUTIES AD VALOREM.										SUBJECT TO SPECIFIC DUTIES.				
	MANUFACTURES OF WOOL.						RAW WOOL.		Value.	Duties accruing.	CARPETING.				
	Cloth and cassimeres.	Flannels and baizes.	Blankets.	Hosiery.	Worsted stuff goods.	Other manufactures of.	Exceeding 10 cents per lb.	Not exceeding 10 cents.			Brussels, Turkey, and Wilton.	Venetian and ingrain.	All other.	Value.	Duties.
	Dollars.	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Square yards.*	*Square yards.*	*Square yards.*	*Dollars.*	*Dollars.*
Russia	2,431	5,009				130		226	7,796	2,866			59	11	11 80
Prussia							12,213		12,213	3,611					
Sweden and Norway	203						8,555	1,101	9,859	3,111					
Denmark							21,429	1,025	22,454	6,527					
Danish West Indies						246			246	97					
Netherlands	85,289	51	227	3,994	3,592	1,921	236	239	95,549	37,211					
Dutch West Indies	3,630					37			3,667	712					
England	4,064,296	549,758	427,831	170,101	1,099,858	462,734	55,852	9,434	6,839,864	2,527,801	65,838	439,559	2,902	420,659	143,189 15
Scotland					7,711	8,383			16,094	5,584	329	123,978	713	88,323	31,301 60
Ireland		1		172	9	191			373	146					
Gibraltar	21				7,700	2,932			10,653	3,716	67			135	33 50
British East Indies	570					7,152			7,722	3,320			108	60	21 60
British West Indies							90	7	97	28					
British American Colonies	3,524	150	196	93	1,575	352	1,683		7,573	2,644		188	441	507	135 20
Hanse Towns	85,193	10,006		10,854		42,634	27,048	2,856	178,591	67,082	30		640	157	143 00
France on the Atlantic	62,745	2,910	31,685		716	346,302			444,358	171,958	178	38	98	579	118 10
France on the Mediterranean	11		9,170			30	6,017	4,720	19,948	5,375					
French West Indies	1,793							13	1,806	709					
Hayti	254								254	100					
Cuba	7,373	563			2,834	569		30	11,369	4,194	29			20	14 50
Portugal						1,685	83,506	16,957	102,148	29,846					
Cape de Verd Islands							72		72	26					
Italy							88	113	201	51	8			10	4 00
Trieste	74						114		188	63					
Turkey						369	26,314	57,667	84,350	17,989	879			1,566	439 50
China		5				38			43	15					
Mexico	17,633		235		900	544	1,556	4,608	25,476	8,782					
Colombia	7,143				2,020	1,164			10,327	3,871					
Central Republic	681								681	268					
Brazil							15		15	5					
Buenos Ayres						3	1,192	7,563	8,758	1,694					
Chili								145	145	26					
Africa				10					10	4					
Cape of Good Hope						2			2	1					
Fayal							11,306		11,306	3,342					
Peru							3,107		3,107	1,013					
Spain on the Atlantic							66,665		66,665	20,383					
In American vessels	4,342,864	568,453	469,344	185,224	1,126,915	877,418	327,058	106,704	8,003,980	2,934,171	66,958	563,763	4,961	512,027	175,411 95
In foreign vessels	203,850	18,370	58,440	4,769	16,251	14,928	15,963		332,571	132,778	4,243	37,689	609	33,121	12,832 10
Total	4,546,714	586,823	527,274	189,993	1,143,166	892,346	343,021	106,704	8,336,551	3,066,949	71,201	601,452	5,570	545,148	188,244 05

TREASURY DEPARTMENT, *Register's Office, February* 1, 1827.

Statement exhibiting the value of woolen manufactures, raw wool, and carpeting, imported into the United States, in foreign vessels, during the years ending September 30, 1825 and 1826.

WHENCE IMPORTED.	SUBJECT TO DUTIES AD VALOREM.										SUBJECT TO SPECIFIC DUTIES.				
	MANUFACTURES OF WOOL.						RAW WOOL.		Total value.	Duties accruing.	CARPETING.				
	Cloths and cassimeres.	Flannels and baizes.	Blankets.	Hosiery, &c.	Worsted stuff goods.	Other manufactures of.	Exceeding 10 cents.	Not exceeding 10 cents.			Brussels, Turkey, and Wilton.	Venetian and ingrain.	All other.	Value.	Duties.
1825.	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Square yards.*	*Square yards.*	*Square yards.*	*Dollars.*	*Dollars.*
Netherlands	166								166	72					
England	100,347	3,003	24,828	3,508	12,029	10,895			154,610	71,706	1,163	1,475	20	3,221	1,049 67
Scotland	1,085				222				1,307	543		2,134		1,292	586 85
British American Colonies	2,073	12	1,036			311			3,432	1,373					
Hanse Towns	55,753	1,363		1,888	1,598	6,680	19,713	747	87,742	35,542			89	108	19 58
French Atlantic Ports	6,260		2,034						8,294	3,358					
Cuba						15			15	7					
	165,684	4,378	27,898	5,396	13,849	17,901	19,713	747	255,566	112,601	1,163	3,609	109	4,621	1,656 10
1826.															
Prussia	26,947								26,947	11,684					
England	125,332	17,362	56,722	2,955	16,202	9,770	839		229,182	90,966	4,237	9,410		11,857	4,918 10
Scotland						963			963	418	6	28,279	462	21,075	7,881 66
Ireland	31								31	13					
British American Colonies	18						98		116	39					
Hanse Towns	43,522	1,008		1,814	49	587	15,026		62,006	24,066					
French Atlantic Ports	5,154		1,718			3,608			10,480	4,358			147	189	32 34
Mexico	2,846								2,846	1,234					
	203,850	18,370	58,440	4,769	16,251	14,928	15,963		332,571	132,778	4,243	37,689	609	33,121	12,832 10

TREASURY DEPARTMENT, *Register's Office, February* 1, 1827.

JOSEPH NOURSE, *Register.*

Statement exhibiting the value of woolen manufactures, raw wool, and carpeting, imported into the United States, in American vessels, during the year ending September 30, 1825.

WHENCE IMPORTED.	SUBJECT TO DUTIES AD VALOREM.										SUBJECT TO SPECIFIC DUTIES.				
	MANUFACTURES OF WOOL.						RAW WOOL.		Value.	Duties accruing.	CARPETING.				
	Cloths and cassimeres.	Flannels and baizes.	Blankets.	Hosiery, &c.	Worsted stuff goods.	Other manufactures of.	Exceeding 10 cts. per lb.	Not exceeding 10 cts. per lb.			Brussels, Turkey, and Wilton.	Venetian and ingrain.	All other.	Value.	Duties.
	Dollars.	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Dollars.*	*Square yards.*	*Square yards.*	*Square yards.*	*Dollars.*	*Dollars.*
Russia	927			189				926	2,042	604					
Prussia							17,233		17,233	4,075					
Sweden and Norway	145						31,858	1,091	33,094	8,510					
Swedish West Indies			1,047						1,047	310					
Denmark				143			34,268	1,343	35,754	8,393					
Danish West Indies	2,900					280			3,180	1,209					
Netherlands	84,305		9,816	1,799		1,624	1,200		98,744	35,769		105		150	26 25
Dutch West Indies	3,123		429						3,552	1,268					
England	4,808,717	1,053,413	788,440	345,351	2,212,153	767,558	159,295	3,326	10,138,253	3,501,418	82,952	328,294	2,536	389,195	124,056 70
Scotland	7,309	2,971		382	46,678	13,121			70,461	22,487	1,097	167,841	324	118,232	42,573 55
Ireland	30			6,504		1,501			8,035	2,948					
Gibraltar				2,833			11,135		13,968	4,139					
British East Indies	16,920					1,788			18,708	7,251					
British West Indies						3	51		54	14					
British American Colonies	1,637	203	250	211	1,251	182	1,721		5,455	1,641	69	151	122	353	96 65
Hanse Towns	50,245	1,626	85	6,881	725	24,870	52,287	358	137,077	44,066		2,348		1,700	587 00
France on the Atlantic	91,211	2,443	60,172	45		167,545			321,416	117,983	208	30		959	111 50
France on the Mediterranean	882						23,565		24,447	5,898					
French West Indies						244			244	86					
Hayti					510	13			523	155					
Spain on the Atlantic	300						98,776		99,076	24,460					
Cuba	21,112	4	1,489		1,207	1,990	1,645		27,447	9,566					
Other Spanish West Indies															
Portugal							58,631		58,631	14,927	121			181	60 50
Turkey						127	2,414	23,290	25,831	4,750					
Trieste					218	8,451	632		9,301	3,584					
Spanish South American Colonies															
Mexico	6,217	219				1,064		1,162	8,662	3,112					
Colombia	2,778	352	405		895				4,430	1,534					
Buenos Ayres							967	3,938	4,905	927					
Brazil							23	1,134	1,157	207					
Honduras	66								66	26					
Africa				13		10			23	8					
South Seas	54		1,166						1,220	364					
Peru								15,510	15,510	2,751					
Italy							512		512	121					
South America generally								725	725	129					
In American vessels	5,098,878	1,061,231	863,299	364,351	2,263,637	990,371	496,213	52,803	11,190,783	3,834,690	84,447	498,769	2,982	510,770	167,512 15
In foreign vessels	165,684	4,378	27,898	5,396	13,849	17,901	19,713	747	255,566	112,601	1,163	3,609	109	4,621	1,656 10
Total	5,264,562	1,065,609	891,197	369,747	2,277,486	1,008,272	515,926	53,550	11,446,349	3,947,291	85,610	502,378	3,091	515,391	169,168 25

TREASURY DEPARTMENT, *Register's Office, February* 1, 1827.

JOSEPH NOURSE, *Register.*

19TH CONGRESS.] No. 773. [2D SESSION.

DUTIES ON IMPORTATIONS FROM CANADA FOR THREE YEARS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES FEBRUARY 3, 1827.

TREASURY DEPARTMENT, *February* 2, 1827.

SIR: In obedience to a resolution of the House of Representatives of the 23d ultimo, "directing the Secretary of the Treasury to inform the House what amount of revenue was collected during the three years ending the 30th of September last in each of the States of Vermont, New York, Pennsylvania, and Ohio, on British manufactures, and on teas, entered at the custom-houses on our inland frontier," I have the honor to transmit three statements, prepared by the Register of the Treasury, which contain the information required by the resolution.

I have the honor to remain, with the highest respect, your most obedient servant,

RICHARD RUSH.

The Hon. the SPEAKER *of the House of Representatives.*

Statement showing the amount of duties accruing on merchandise imported into the State of Vermont during the years ending on the 30th September, 1824, 1825, *and* 1826.

Districts.	Years.	MERCHANDISE IMPORTED.			Total.
		Paying duties ad valorem.	Paying specific duties.		
			Teas.	Other articles.	
Vermont	1824	$1,493 49	.....	$6,424 30	$7,847 79
	1825	2,917 61	.....	3,140 43	6,058 04
	1826	2,346 90	.....	1,409 95	3,756 85
		6,688 00	.....	10,974 68	17,662 68

TREASURY DEPARTMENT, *Register's Office, January* 31, 1827.

JOSEPH NOURSE, *Register.*

Statement showing the amount of duties accruing on merchandise imported into the districts of Champlain, Sackett's Harbor, Oswego, Niagara, Genesee, Oswegatchie, Cape Vincent, and Buffalo Creek, in the State of New York, during the years ending the 30th September, 1824, 1825, *and* 1826.

Districts.	Years.	MERCHANDISE IMPORTED.			Total.
		Paying duties ad valorem.	Paying specific duties.		
			Teas.	Other articles.	
Champlain	1824	$3,046 01	$20 42	$2,321 60	$5,388 03
	1825	1,841 57	47	1,893 85	3,735 89
	1826	2,209 94	.....	802 19	3,012 13
		7,097 52	20 89	5,017 64	12,136 05
Sackett's Harbor	1824	124 77	.....	25 90	150 67
	1825	69 90	.....	20 64	90 54
	1826	19 35	.....	26 95	46 30
		214 02	.....	73 49	287 51
Oswego	1824	.....	.....	.....	.....
	1825	.....	.....	.....	.....
	1826	.....	.....	.....	.....
		.....	.....	.....	.....
Niagara	1824	182 17	.....	71 64	253 81
	1825	54 21	.....	.....	54 21
	1826	14 98	.....	72 11	87 09
		251 36	.....	143 75	395 11

STATEMENT—Continued.

Districts.	Years.	MERCHANDISE IMPORTED.			Total.
		Paying duties ad valorem.	Paying specific duties.		
			Teas.	Other articles.	
Genesee	1824	$138 71	.....	$65 79	$204 50
	1825	164 69	.....	404 00	568 69
	1826	100 17	.....	40 17	140 34
		403 57	.....	509 96	913 53
Oswegatchie	1824	1,090 11	$0 26	1,501 85	2,592 22
	1825	902 07	.....	483 66	1,385 73
	1826	912 97	116 78	342 88	1,372 63
		2,905 15	117 40	2,328 39	5,350 58
Buffalo Creek	1824	413 71	.....	23 72	437 43
	1825	670 27	.....	126 06	796 33
	1826	538 12	.....	55 40	593 52
		1,622 10	.....	205 18	1,827 98
Cape Vincent	1824	236 74	.....	681 17	917 91
	1825	658 01	.....	382 74	1,040 75
	1826	138 75	.....	51 93	190 68
		1,033 50	.....	1,115 84	2,149 34

TREASURY DEPARTMENT, *Register's Office, January* 31, 1827.

JOSEPH NOURSE, *Register.*

Statement showing the amount of duties accrued on merchandise imported into the districts of Miami, Cuyahoga, and Sandusky, in the State of Ohio, during the years ending September 30, 1824, 1825, *and* 1826.

Districts.	Years.	MERCHANDISE IMPORTED.			Total.
		Paying duties ad valorem.	Paying specific duties.		
			Teas.	Other articles.	
Miami	1824	.....	.....	.....	.....
	1825	.....	.....	.....	.....
	1826	$2 02	.....	$5 78	$7 80
		2 02	.....	5 78	7 80
Cuyahoga	1824	8 62	.....	.....	8 62
	1825	473 31	.....	20 37	493 68
	1826	121 15	.....	.....	121 15
		603 08	.....	20 37	623 45
Sandusky	1824	85 17	.....	29	85 46
	1825	22 05	.....	.....	22 05
	1826	233 41	.....	.....	233 41
		340 63	.....	29	340 92

NOTE.—There was no merchandise imported into the district of Presque Isle during the years 1824, 1825, and 1826.

TREASURY DEPARTMENT, *Register's Office, January* 31, 1827.

JOSEPH NOURSE, *Register.*

19TH CONGRESS.] No. 774. [2D SESSION.

DUTY ON IMPORTED SALT.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES FEBRUARY 6, 1827.

To the Senate and House of Representatives of the United States of America in Congress assembled:

The undersigned, inhabitants of New Bedford, Dartmouth, Fairhaven, and the adjacent towns, respectfully represent:

That they view with serious apprehension a proposition now before Congress for a reduction of the duty on salt. Extensive works for the manufacture of this article from sea-water have been erected in this section of the country. The encouragement hitherto extended to them by the Government of this Commonwealth, in exempting them from taxation, has recently been withdrawn; and the present reduced price of salt is such as to afford the manufacturers a very moderate profit, and to induce the belief that, without the continuance of the existing duty on the importation, the business can no longer be prosecuted.

They would further respectfully represent that most of the works now in operation have been erected within a few years past, in the confident expectation that the apparently settled policy of the Government on this subject would remain unchanged; nor could it be deemed reasonable to apprehend that, while the General Government was affording encouragement to other important branches of domestic manufacture by additional protecting duties, it should pursue a different course toward this, and take away that encouragement which had been the principal means of bringing it into existence.

The works erected for this manufacture cannot, as we believe, be converted to any other useful purpose, and must, on the failure of the business, be a total loss to the proprietors, involving them, in many cases, in poverty and ruin.

Your petitioners deem it unnecessary to call your attention to the importance of this manufacture to the country in the event of war, or any other interruption to the supply of this indispensable article from abroad; but they beg leave simply to state that they do not now ask, nor have they ever asked, any special act of Government in their favor. They only respectfully request that the existing duty on imported salt, which has been of so long continuance, and which, as they believe, has not been found a heavy burden on any portion of their fellow-citizens, and which, they further believe, is essential to the very existence of its manufacture from sea-water, at the present time, in this section of the country, may not be altered.

FIRST MONTH (JANUARY) 20, 1827.

19TH CONGRESS.] No. 775. [2D SESSION.

SINKING FUND FOR THE PAYMENT OF THE PUBLIC DEBT.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES FEBRUARY 7, 1827.

REPORT.

The Commissioners of the Sinking Fund respectfully report to Congress:

That the measures which have been authorized by the Board, subsequent to the last report of February 6, 1826, as far as the same have been completed, are fully detailed in the report of the Secretary of the Treasury to this Board, dated the third day of the present month, and in the statements therein referred to, which are herewith transmitted, and prayed to be received as part of this report.

NATHANIEL MACON,
President of the Senate pro tem.
J. MARSHALL,
Chief Justice United States.
H. CLAY,
Secretary of State.
RICHARD RUSH,
Secretary of the Treasury.
WILLIAM WIRT,
Attorney General United States.

WASHINGTON, *February* 6, 1827.

TREASURY DEPARTMENT, *February* 3, 1827.

The Secretary of the Treasury respectfully reports to the Commissioners of the Sinking Fund:

That the sums disbursed from the Treasury during the year 1825, on account of the principal and interest of the public debt, amounted, as per the last annual report, to. $12,101,864 78

And have been accounted for in the following manner, viz:

There was applied for the payment of a sum short provided on account of the public debt, prior to the 1st January, 1825, as per statement B, annexed to the last report..... $88,395 78

And there was applied during the year 1825, towards the payment of the principal and interest of the public debt, as ascertained by accounts rendered to this Department, as per the annexed statement A, the sum of $12,124,085 97

Viz: Brought forward		$88,395 78
In the redemption of Treasury note 6 per cent. stock	$1,479,374 82	
In the redemption of 7 per cent. stock	2,113 92	
In the redemption of exchange of 6 per cent. stock of 1812	56,539 30	
In the redemption of 6 per cent. stock of 1812	6,187,006 84	
In the payment of Mississippi certificates	1,524 02	
In the payment of Treasury notes	2,001 49	
And on payment of certain parts of the domestic debt	15 31	
	7,728,575 70	
The interest which accrued for the year 1825 amounted to	4,395,498 59	
And there was paid for premium on 7 per cent. stock	11 68	
	12,124,085 97	
Of this sum there was short provided, consisting of unclaimed dividends not applied for by the proprietors, as per annexed statement B	110,616 97	
		12,013,469 00
		12,101,864 78

That, during the year 1826, the following disbursements were made by the Treasury, on account of the principal and interest of the public debt, viz:

On account of the interest of the debt	$3,971,842 95
On account of the redemption of the 6 per cent. stock of 1813	7,070,730 91
On account of the redemption of 7 per cent. stock	25 00
In payment of Treasury notes	2,389 58
In payment of Mississippi certificates	450 00
In payment of certain parts of domestic debt	27 86
Making together, as appears by statement C	11,045,466 30

Which disbursements were made from the appropriation of ten millions of dollars for the year 1826, and from the unexpended balance of the appropriations at the commencement of that year, and will be accounted for in the next annual report, in conformity to the accounts which shall then have been rendered to this Department. In the meantime the manner in which the said sum has been applied is estimated as follows:

There is estimated to have been applied to the deficiency at the end of the year 1825, as per statement B		$110,616 97
In the redemption of the principal of the public debt, as per estimate E		7,073,623 35
And on account of the interest of the debt, viz:		
The interest for the year 1826 is estimated at	$3,940,361 55	
Of this sum there is estimated to have been short provided, as per estimate F	79,135 57	
		3,861,225 98
		11,045,466 30

A statement G is annexed, which exhibits the state of the annual appropriations on account of the debt on the 1st January, 1827, and a statement marked H, of the funded debt on the same day.

All which is respectfully submitted.

RICHARD RUSH.

A.

Statement of the application, during the year 1825, *of the funds provided for the payment of the principal and interest of the public debt.*

1. PAYMENTS ON ACCOUNT OF THE PRINCIPAL OF THE DEBT.

1. In the redemption of the Treasury note 6 per cent. stock	$1,479,374 82	
2. In the redemption of the 7 per cent. stock	2,113 92	
3. In the redemption of the exchange 6 per cent. stock of 1812	56,539 30	
4. In the redemption of the 6 per cent. stock of 1812	6,187,006 84	
5. In the payment of Mississippi stock	1,524 02	
6. In the payment of Treasury notes	2,001 49	
7. In the payment of certain parts of domestic debt	15 31	
		$7,728,575 70

2. PAYMENTS ON ACCOUNT OF THE INTEREST AND FOR PREMIUM ON STOCK PURCHASED.

1. Interest for the year 1825, as per account settled at the Treasury, amounted to	4,395,498 59	
2. Premium on the 7 per cent. stock purchased in 1824, settled for at the Treasury in 1825	11 68	
		4,395,510 27
		12,124,085 97

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, February* 1, 1827.

B.

Statement of the provision made before the 1st of January, 1826, for the payment of the principal and interest of the public debt.

The demands to be satisfied on the 1st of January, 1826, were as follows, viz:

1. Dividends payable by Commissioners of Loans, including dividends due on that day, and exclusive of dividends no longer demandable at their offices	$1,050,886 97	
2. Unclaimed dividends from the Loan Offices, payable at the Treasury, beyond the amount advanced for their payment	224,835 66	
3. Balance due to agents in London, per Treasury settlement, No. 43,824.	1,474 44	
		$1,277,197 07

The funds provided to satisfy these demands were as follows, viz:

1. Cash in the hands of Commissioners of Loans applicable to dividends.	1,052,653 14	
2. Cash advanced for Treasury dividends over the amount payable	9,989 22	
3. Cash paid for bills of exchange on account of the debt which were protested for non-payment, and not yet repaid, as per note A to statement B, which accompanied the report of the Commissioners of the Sinking Fund of the 7th February, 1822	103,937 74	
		1,166,580 10
Short provided		110,616 97

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, February* 1, 1827.

C.

List of warrants drawn according to law, during the year 1826, *on the Treasurer of the United States, on account of the interest and reimbursement of the domestic debt.*

Date.	No.	In whose favor.	Amount.
1826.			
January 9	7188	Branch Farmers' Bank, Delaware	$15 87
March 23	7383	Branch Bank, Hartford	1,585 96
	84	Trenton Banking Company	2,830 99
	85	Bank of the United States	568,053 61
	86	Branch Bank, Baltimore	38,012 06
24	91	do Portsmouth	2,072 99
	92	do Richmond	3,743 83
	93	do Providence	4,783 63
28	7405	T. T. Tucker	12,429 34
	6	do	1,450 67
	7	Richard Smith	6,864 85
	8	William McIlvaine	5,085 70
	9	Branch Bank, Charleston	30,530 66
	14	do Boston	136,122 90
30	20	do New York	206,231 06
April 13	7603	Branch Farmers' Bank, Delaware	15 87
June 22	7861	Branch Bank, Hartford	1,599 23
	62	Trenton Banking Company	4,786 63
	63	Bank of the United States	569,222 22
	64	Branch Bank, Baltimore	37,913 15
	65	do Richmond	3,738 10
23	68	do Charleston	29,999 53
	70	Bank of the United States	4,263 92
	71	T. T. Tucker	12,429 34
	72	do	1,450 67
	74	Branch Bank, Providence	4,660 91
26	7879	do Portsmouth	2,107 89
	80	do Boston	134,550 50
	81	do New York	206,128 23
28	84	do Washington	50,000 00
July 5	7998	Branch Farmers' Bank, Delaware	15 87
Septemb'r 21	8207	Bank of the United States	547,463 93
	8	Branch Bank, Baltimore	33,057 83
	9	Trenton Banking Company	4,030 89
23	15	Branch Bank, Charleston	26,972 30
	16	do Portsmouth	1,989 68
	17	do Providence	4,300 00
25	18	do Hartford	1,588 21
	19	do Richmond	3,722 00

C—Continued.

Date.	No.	In whose favor.	Amount.
1826.			
September 25	20	Bank of the United States	$5,054 00
	21	Branch Bank, Washington	6,224 06
	22	T. T. Tucker	10,516 78
	23	....do	1,349 71
	28	Branch Bank, Boston	114,938 04
29	32	....do....New York	184,245 13
October 16	8378	Branch Farmers' Bank, Delaware	15 87
December 21	8537	Thomas T. Tucker	10,516 78
	38	....do	1,349 71
23	40	Branch Bank, Portsmouth	1,990 55
	41	Trenton Banking Company	2,558 90
	42	Bank of the United States	547,583 36
	43	Branch Bank, Baltimore	32,803 53
	45	Bank of the United States	4,900 05
	46	Branch Bank, Washington	8,825 55
23	50	....do....Richmond	3,960 76
	51	....do....Charleston	26,563 58
	52	....do....Providence	4,322 51
	8553	....do....Hartford	1,593 96
27	61	....do....New York	186,709 10
30	71	....do....Boston	110,000 00
		Redemption of 6 per cent. stock of 1813, (7¼ *millions.*)	8,971,842 95
June 22	7862	Trenton Banking Company	$27,972 50
	63	Bank of the United States	2,343,304 70
	64	Branch Bank Baltimore	336,407 09
	65	....do....Richmond	20,600 05
23	68	....do....Charleston	129,107 44
	69	....do....Savannah	3,155 43
	73	....do....Washington	149,193 77
	74	....do....Providence	21,258 45
26	79	....do....Portsmouth	5,448 07
	80	....do....Boston	927,378 09
	81	....do....New York	1,100,097 03
27	8403	....do....Washington	4,501 58
		Redemption of 6 per cent. stock of 1813, (16 *millions.*)	5,068,424 20
December 22	8540	Branch Bank Portsmouth,	$5,000 00
	41	Trenton Banking Company	3,700 00
	42	Bank of the United States	933,880 94
	43	Branch Bank, Baltimore	73,736 35
23	50	....do....Richmond	18,863 40
	51	....do....Charleston	16,934 98
	52	....do....Providence	24,370 00
	53	....do....Hartford	2,500 00
26	56	....do....New York	569,466 78
	57	....do....Washington	20,000 00
30	71	....do....Boston	333,854 26
		Reimbursement of Treasury notes.	2,002,306 71
January 24	7222	David Barton	$156 16
March 13	7313	Overton Carr	151 01
December 27	8560	State Bank, Boston	2,082 41
		Redemption of 7 per cent. stock of 1815.	2,389 58
March 31	7423	Branch Bank, Washington	$ 25 00
		Reimbursement of Mississippi stock.	
September 25	8224	Richard Smith	$450 00
		Certain parts of domestic debt.	
January 23	7218	John R. Nourse	$27 86

RECAPITULATION.

Interest and reimbursement of domestic debt	$3,971,842 95
Redemption of 6 per cent. stock of 1813, (7¼ millions)	5,068,424 20
Redemption of 6 per cent. stock of 1813, (16 millions)	2,002,306 71
Reimbursement of Treasury notes	2,389 58
Redemption of 7 per cent. stock of 1815	25 00
Reimbursement of Mississippi stock	450 00
Certain parts of domestic debt	27 86
	11,045,466 30

TREASURY DEPARTMENT, *Register's Office, February* 1, 1827.

JOSEPH NOURSE, *Register.*

D.—*Repayments into the Treasury during the year* 1826, *in relation to the public debt.*

Number.	Date.	On whom drawn.	For what purpose.	Amount.
	1826.			
1540	Dec. 26	The President of the Bank of the United States, acting as Commissioner of Loans, Pennsylvania.	Moneys heretofore advanced to him for the redemption of the 6 per cent. stock of 1813, (7½ millions.)	$6,000 00
4541	Dec. 26	The President of the Branch Bank New York, acting as Commissioner of Loans, New York.	On same account	21 70
				6,021 70

TREASURY DEPARTMENT, *Register's Office, February* 1, 1827.

JOSEPH NOURSE, *Register.*

E.—*Estimate of the application, in* 1826, *of the funds provided for the payment of the principal and interest of the public debt falling due in that year.*

1. ON ACCOUNT OF THE PRINCIPAL.

1. Redemption of the six per cent. stock of 1813, (loan of seven and a half millions)	$5,068,424 20
2. Redemption of the six per cent. stock of 1813, (loan of sixteen millions)	2,002,306 71
3. Redemption of seven per cent. stock	25 00
4. Reimbursement of Mississippi stock	450 00
5. Reimbursement of Treasury notes	2,389 58
6. In payments of certain parts of the domestic debt	27 86
	7,073,623 35

2. PAYMENTS ON ACCOUNT OF THE INTEREST.

1. The interest which accrued during the year 1826 is estimated at	3,940,361 55
	11,013,984 90

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, February* 1, 1827.

F.—*Estimate of the funds provided before January* 1, 1827, *for the payment of the principal and interest of the public debt which fell due before that day.*

Amount short provided January 1, 1826, per foregoing statement B	$110,616 97
Application, per estimate E	11,013,984 90
	11,124,601 87
Amount of warrants which were issued during the year 1826, on account of the principal and interest of the public debt, as per statement C	11,045,466 30
Short provided on account of unclaimed dividends	79,135 57

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, February* 1, 1827.

G.—*Statement of the annual appropriation of ten millions of dollars, by the second section of the act to provide for the redemption of the public debt, passed March* 3, 1817.

Application in 1817		$10,000,000 00	Appropriation for 1817		$10,000,000 00
Do....in anticipation of the appropriation for 1818		2,830,108 52	Do.....1818		10,000,000 00
Do....in 1818		7,169,891 48	Do.....1819		10,000,000 00
Do....in 1819		7,703,821 87	Do.....1820		10,000,000 00
Do....in 1820		8,628,514 28	Do.....1821		10,000,000 00
Do....in 1821		8,367,093 62	Do.....1822		10,000,900 00
Do....in 1822		7,849,159 67	Do.....1823		10,000,000 00
Do....in 1823		5,529,805 86	Do.....1824		10,000,000 00
Do....in 1824		16,568,393 76	Do.....1825		10,000,000 00
Do....in 1825		12,099,044 78	Do.....1826		10,000,000 00
Do....in 1826, per accompanying report	$11,045,466 30				
Deduct repayment, per statement D	6,021 70				
		11,039,444 60			
Balance unapplied January 1, 1827		2,214,721 56			
		100,000,000 00			100,000,000 00

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, February* 1, 1827.

H.

Statement of the funded debt of the United States January 1, 1827.

Amount of the principal of the funded debt, reimbursed in 1826, per the foregoing estimate E, viz:			Amount of the funded debt January 1, 1826, as per statement H, which accompanied the report of the Commissioners of the Sinking Fund, February 4, 1826		$80,985,537 72
Six per cent. stock of 1813, loan of seven and a half millions	$5,068,424 20		Add stock issued in 1826, viz:		
Deduct repayment	6,021 70		Funded three per cent.	$16 25	
		$5,062,402 50	Seven per cent. issued in lieu of small Treasury notes	25 00	
Six per cent. stock of 1813, loan of sixteen millions		2,002,306 71			41 25
Seven per cent. stock		25 00			
Amount of the funded debt January 1, 1827		73,920,844 76			
		80,985,578 97			80,985,578 97

TREASURY DEPARTMENT, *Register's Office, February* 1, 1827.

JOSEPH NOURSE, *Register.*

19TH CONGRESS.] No. 776. [2D SESSION.

DUTY ON IMPORTED SALT.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES FEBRUARY 13, 1827.

PROVINCETOWN, MASS., *January* 20, 1827.

SIR: The enclosed I am requested to send to you, and to say that, owing to the urgency of the case, they have not had time to get but a few subscribers; and that the salt works in this town are owned by about sixty-five individuals.

Yours, with respect,

RUFUS CONANT.

Hon. JOHN REED, *Washington City.*

To the honorable Senate and House of Representatives of the United States in Congress assembled:

The memorial of the undersigned, inhabitants of Provincetown, in the county of Barnstable and State of Massachusetts, concerned in the manufacture of salt, humbly shows:

That they have lately learned with surprise and concern that a report has been laid before the Senate stating, "that notwithstanding the duty on salt, its manufacture on the seaboard has declined rather than increased." This statement we know to be incorrect. A few small manufactories, in unfavorable situations, may have declined and gone to decay. But we know the fact that more than twice the quantity of salt is now made on the seaboard that there was seven years ago.

Relying on the permanency of the policy and laws of the country, we have erected, at great expense, buildings for the manufacture of salt by solar evaporation. While other manufacturers are soliciting further aid and encouragement, (which did not exist at the time of their commencement,) the manufacturers of salt, though the business yields but a moderate profit, have remained quiet and satisfied with the duties on foreign salt which existed at the time of their commencement.

In the town of Provincetown there have been erected about eleven hundred thousand square feet of salt works, at the expense of about ten cents per foot, amounting to one hundred and ten thousand dollars. These buildings would be of little or no value if the law imposing a duty on foreign salt were repealed, but must remain a heavy loss on the builders. The quantity of salt annually manufactured in this town may be estimated at forty thousand bushels. This has been generally sold at about fifty cents per bushel; but the competition between the importer and manufacturer, the increase in the manufacture, and the depression of the codfishery, have of late very much reduced its price. The crop of salt last season was very small, and that of the best quality would not bring more than thirty-four cents per bushel at the manufactories.

Every other town in this county is more or less concerned in the manufacture of this article. We have scarcely a manufactory of any other article in our county, even for our own consumption. Of course, a large proportion of tax on all other articles, subject to foreign duties, is paid by your memorialists.

Our situation in this town is peculiar; we are placed on a barren soil, utterly incapable of being made to produce any of the necessaries of life; our commerce is depressed; our codfishery is nearly abandoned as an unprofitable employment; and our almost sole resource to obtain an honest livelihood is the manufacture of salt. A partial repeal of the law imposing a duty on foreign salt would be a partial ruin of the manufacture; an entire repeal a total ruin; and nearly a total loss would ensue of the capital invested in salt manufactories.

Under these circumstances, your memorialists hope and trust that the duty on foreign salt will not be partially nor wholly removed.

[Signed by a number of the inhabitants of Provincetown.]

19TH CONGRESS.] No 777. [2D SESSION.

DUTY ON IMPORTED SALT.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES FEBRUARY 13, 1827.

To the honorable Senate and House of Representatives of the United States of America in Congress assembled:

The undersigned inhabitants of the town of Chatham, in the county of Barnstable, State of Massachusetts, humbly show:

That there are in this town about 1,400,000 square feet of buildings, for the manufacture of salt by solar evaporation, and which are owned by not less than eighty-six different persons. That the cost of said buildings cannot be estimated at less than $140,000. That the quantity of salt usually manufactured in said buildings annually is about 35,000 bushels, of the best quality. That nearly or quite one-third part of said buildings have been erected within the last three years, and all of them within a few years, and under the encouragement offered to the home manufacture by the duty on foreign salt. That had it not been for said aid and encouragement, and a full reliance on the permanency of the policy and laws of the country, said buildings would not have been built, as the business in its most prosperous condition has yielded but a moderate profit; and if said law should now be repealed, they would be of little or no value. The price of salt, from the increased number of salt manufactories, from a competition among manufacturers, and between them and importers, has been reduced within a year about one-third part, it being now sold at the manufactories for about thirty-three cents per bushel. The people of this county generally are deeply interested in the manufacture of salt. And during the late war the price of salt was considerably reduced and kept down in this part of the country by the supply that was furnished from this quarter, it being constantly shipped from here to the neighboring ports, and in such small quantities as to prevent a monopoly by speculators.

But as there are no other manufactories in this county, we, of course, pay a full share of taxes on all other foreign articles subject to duties. Under these circumstances, while other established manufactories in the country are soliciting and receiving the further aid of Government for their support and encouragement, which did not exist at the time of their commencement, we hope and trust that the duties now imposed on imported salt may not be removed, neither partially nor wholly, but that we may continue to receive in that form the aid and encouragement under which we have been enabled to commence.

[Signed by a number of the inhabitants of Chatham.]

CHATHAM, *January* 18, 1827.

19TH CONGRESS.] No. 778. [2D SESSION.

DUTIES ON IMPORTED WOOLEN MANUFACTURES.

COMMUNICATED TO THE SENATE FEBRUARY 19, 1827.

To the honorable the Senate of the United States:

The New York Chamber of Commerce has seen with extreme regret that a bill has passed the House of Representatives "for the alteration of the acts imposing duties on imports," and is now before your honorable body. They feel deeply affected by the principles of this bill, which they believe are subversive of the best interests of the nation.

This bill, under the pretext of altering acts imposing duties on imports, does, in effect, prohibit the importation of some kinds of woolen goods, and imposes an enormous duty on other kinds, all of which are essential to the comfort if not to the existence of the inhabitants of this climate. The duties which it imposes being calculated on the square yard, and, with reference to arbitrary minimum prices, will be found to be graduated from 40 per cent. to 220 per cent. on the first cost, making, with the addition of the premium of exchange and other charges of importation, a premium of 62½ per cent. to 242½ per cent. in favor of similar articles manufactured in the United States; and it ought to be especially noticed that the cheaper kinds of woolen goods, those which are worn by the poor and by the laboring classes, will, by this bill, pay the highest, and those consumed by the wealthy the lowest duties. The attention of the Senate is also respectfully requested to the inequality as well as the excessive rate of the proposed duties. The usual ad valorem principle on which duties have been collected is abandoned, and minimum rates of forty cents, one dollar and fifty cents, two dollars and fifty cents, and four dollars, are respectively established as the cost prices. It follows, of course, that while the article which is rated at forty cents the square yard pays a duty of 14⅔ cents, the article which costs more than forty cents, even if the increase is no more than a single cent, will pay 55 cents the square yard; and while the article rated at one dollar and fifty cents the yard will have to pay 55 cents, that which costs one dollar and fifty-one cents will have to pay 93 cents the square yard. This short detail will show the true nature of this bill, and, at the same time, lead to the conclusion that while its prohibitory and enormously excessive duties will materially diminish the national revenue, the execution of the law must be attended with numerous frauds and evasions.

If there existed any public necessity for the enactment of this bill, and it violated no principle of true

policy, your memorialists, onerous as are its provisions, would not complain; but they can perceive no sufficient reason to justify further encouragement to the industry of the manufacturing classes. Woolen fabrics imported at the present time have to pay an aggregate of charges amounting to nearly 56 per centum on the first class; this is a premium paid by the consumer to the home manufacturer, and if the business of the latter cannot succeed without a greater bounty, it had better be abandoned. The encouragement given by the tariff of 1824 induced many wealthy individuals to withdraw their capitals from commerce in which they had been previously employed, and to vest them in great manufacturing companies. These are managed by presidents, directors, treasurers, &c., and at an expense which prevents them from competing with individuals manufacturing on their own account; hence arises the application to the National Legislature which has resulted in the bill before your honorable body. Should it become a law in its present shape, the evils which are now felt would be increased; new combinations would be formed in favor of new protecting duties, and new monopolies, more odious and oppressive than that which is now proposed, would be applied for and perhaps obtained.

Your memorialists are not unfriendly to the manufacturing interest, nor would they lay a single burden on it from which other interests are exempted; but they object to that exclusive legislation which selects and fosters a particular class; they claim equal advantages to all. The enterprises of the merchant, which result in filling the Public Treasury, are not less meritorious than the exertions of the manufacturer; nor can the latter claim any merit superior to that which belongs to the grower of those great staples of our country which form the bulk of our export trade, and which contribute so much to the welfare and extension of our commerce and navigation.

Your memorialists have ever believed that the national Constitution was formed to establish a Government for the common benefit, and that it gave to every member of the Confederacy equal rights and privileges. *To establish harmony and to promote the general good are emphatically its objects. Laws* which give to one class of citizens exclusive advantages at the expense of other classes; which lay heavy burdens on some districts where manufactures cannot exist, to promote manufacturing in other districts, and which, according to the policy of the British corn laws, protect the *wool grower* and the *wool manufacturer* against foreign competition at the expense of the consumer, are not consistent with the spirit of that great national compact under which we have hitherto been a happy and united people, and have advanced with unexampled celerity to national power and greatness.

Your memorialists indulge the hope that an impartial and enlightened attention to the local circumstances and the rights of every part of the United States will induce your honorable body to reject the bill now before you. We look with anxious solicitude to the decision of the Senate on this momentous subject. Should this bill become a law, it may perhaps be considered in some parts of our country as having been passed under the influence of sectional feelings, and as bearing hard upon sectional interests. And if such opinions should prevail, may they not tend to foster jealousies between the different States, withdraw their affections from the General Government, and put to hazard the tranquillity of the Union?

And your memorialists, as in duty bound, will ever pray.

By order of the New York Chamber of Commerce.

ROBERT LENOX, *President.*

JOHN PINTARD, *Secretary.*

NEW YORK, *February* 15, 1827.

19TH CONGRESS.] **No. 779.** [2D SESSION.

AMOUNT OF DUTIES AND DRAWBACKS FROM 1815 TO 1826.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES FEBRUARY 20, 1827.

TREASURY DEPARTMENT, *February* 20, 1827.

SIR: In obedience to a resolution of the House of Representatives of the 12th ultimo, directing "the Secretary of the Treasury to lay before the House a statement of the annual receipts from the customs from the fiscal year ending on the 30th of December, 1815, to the 30th of September last, noting the amount received under each separate head of revenue from this source, specific or ad valorem, and the annual amount of drawbacks for the same period and under the same heads," I have the honor to transmit a statement which contains the information required by the resolution so far as it is afforded by the returns made to the Department, together with a letter from the Register of the Treasury explanatory of the same.

I have the honor to remain, with the highest respect, your most obedient servant,

RICHARD RUSH.

Hon. the SPEAKER *of the House of Representatives of the United States.*

TREASURY DEPARTMENT, *Register's Office, February* 20, 1827.

SIR: I have the honor to transmit a statement exhibiting the value of merchandise imported paying duty ad valorem, and the quantities of articles paying a specific duty, during the years 1815 to 1825, inclusive, prepared in obedience to a resolution of the House of Representatives of the 12th January, 1827, and beg leave to state that as the records of the Department do not at this time permit a compliance with the resolution as respects the specific sources of revenue from imports during the year 1826, the aggregate receipts into the Treasury from customs in that year is exhibited.

I have the honor to be sir, with great respect, your obedient servant,

JOSEPH NOURSE.

Hon. RICHARD RUSH, *Secretary of the Treasury.*

Statement exhibiting the value of merchandise imported paying duty ad valorem, and of the quantity of articles paying a specific duty, during the years 1816 *to* 1825, *inclusive, and of the amount of duties secured thereon, respectively, (being exclusive of the value and quantity of, and of the duties secured on, merchandise re-exported;) showing, also, the amount of drawback which became payable during the same period, under same heads; prepared in obedience to a resolution of the House of Representatives, January* 12, 1827.

IN 1816.

Merchandise.	Value, exclusive of the value of articles re-exported.	Duty thereon.	Drawback payable.
PAYING DUTY AD VAL.			
Rate of duty.	*Dollars.*	*Dollars.*	*Dollars*
At 7½ per cent.....	822,518 00	61,688 85	844 00
15 ...do	7,622,124 00	1,143,318 60	56,153 00
20 ...do	7,500,633 00	1,500,126 60	19,818 00
25 ...do	39,738,304 00	9,934,576 00	981,791 00
30 ...do	10,815,313 00	3,244,593 90	262,301 00
33½...do	1,360,675 00	453,558 33	43,001 00
40 ...do	507,508 00	203,003 20	20,265 00
	68,367,075 00		
PAYING A SPECIFIC DUTY.			
Articles. Av. rate of duty.	*Quantity.*		
Wines....at 50.9 c...gls.	2,784,068	1,418,952 12	405,351 00
Spirits.... 47.3 ...gls.	4,941,732	2,340,013 73	606,706 00
Molasses.. 7 6 ...gls.	8,643,972	660,185 60	2,244 00
Teas..... 32.9 ...lbs.	3,864,604	1,274,176 44	76,221 00
Coffee.... 6.2 ...lbs.	17,809,018	1,100,686 15	796,139 00
Sugar..... 3.2 ...lbs.	35,387,963	1,150,176 43	942,831 00
Salt..... 20 .. bus.	4,923,469	984,693 80	3,395 00
All other articles.....	.....	1,803,851 81	613,253 00
		27,273,601 56	4,830,312 00
Add extra duty on merchandise imported in foreign vessels, 3½ per cent. retained on drawback, and interest and storage, after deducting therefrom duties on merchandise refunded.....		554,335 76	
Net amount of duties on merchandise.....		27,827,937 32	

IN 1817.

Merchandise.	Value, exclusive of the value of articles re-exported.	Duty thereon.	Drawback payable.
PAYING DUTY AD VAL.			
Rate of duty.	*Dollars.*	*Dollars.*	*Dollars.*
At 7½ per cent.....	1,524,300 00	114,322 50	5,655 00
15 ...do	13,897,230 00	2,084,584 46	228,020 00
20 ...do	6,912,324 60	1,382,464 80	103,354 00
25 ...do	17,205,189 00	4,301,297 24	644,653 00
30 ...do	1,447,275 00	434,182 50	87,667 00
33½...do	829,823 00	276,607 67	214,381 00
40 ...do	.....	.....	5,168 00
	41,816,141 00		
PAYING A SPECIFIC DUTY.			
Articles. Av. rate of duty.	*Quantity.*		
Wines....at 40.3 c...gls.	1,445,754	583,099 83	189,683 00
Spirits.... 43.8 ...gls.	4,051,136	1,775,547 95	94,792 00
Molasses.. 5 ...gls	10,877,670	543,883 50	285 00
Teas..... 32.3 ...lbs.	4,586,153	1,484,549 87	512,200 00
Coffee.... 4.9 ...lbs.	21,900,104	1,090,034 90	423,571 00
Sugar..... 3.5 ...lbs.	65,591,302	1,998,093 81	783,531 00
Salt..... 20 .. bus.	2,309,209	461,841 80	8,785 00
All other articles.....	.....	1,161,319 65	635,578 00
		17,691,830 48	3,937,323 00
Add extra duty on merchandise imported in foreign vessels, 2½ per cent. retained on drawback, and interest and storage, after deducting therefrom duties on merchandise refunded		242,141 88	
Net amount of duties on merchandise		17,933,972 36	

STATEMENT—Continued.

IN 1818.

Merchandise.	Value, exclusive of the value of articles re-exported.	Duty thereon.	Drawback payable.
PAYING DUTY AD VAL.			
Rate of duty.	*Dollars.*	*Dollars.*	*Dollars.*
At 7½ per cent.....	2,387,693	179,076 97	12,369 00
15 ... do.....	19,445,525	2,916,828 75	250,944 00
20 ....do.....	9,524,531	1,904,906 20	38,529 00
25 ....do.....	24,804,188	6,201,047 00	534,307 00
30 ....do.....	2,633,637	790,091 10	74,210 00
	58,795,574		
PAYING A SPECIFIC DUTY			
Articles. Av. rate of duty.	*Quantity.*		
Wines....at 37.9 c...gls.	1,663,482	630,181 75	103,107 00
Spirits.... 43.7 ...gls.	6,052,453	2,646,186 92	75,054 00
Molasses.. 5 ...gls.	12,315,023	615,751 15	354 00
Teas..... 31.6 ...lbs.	4,842,963	1,531,749 53	518,815 00
Coffee.... 5 ...lbs.	19,199,403	959,970 15	399,332 00
Sugar..... 3.6 ...lbs.	51,284,983	1,568,892 44	492,779 00
Salt..... 20 .. bus.	2,752,396	550,479 20	6,355 00
All other articles.....	.....	1,591,701 28	837,783 00
		22,086,862 44	3,343,938 00
Add extra duties on merchandise imported in foreign vessels, 2½ per cent. retained on drawback, and interest and storage, after deducting therefrom duties on merchandise refunded, &c.....		213,102 38	
Net amount of duties on merchandise.....		22,299,964 82	

IN 1819.

Merchandise.	Value, exclusive of the value of articles re-exported.	Duty thereon.	Drawback payable.
PAYING DUTY AD VAL.			
Rate of duty.	*Dollars.*	*Dollars.*	*Dollars.*
At 7½ per cent.....	1,679,284 00	125,946 28	13,822 00
15 ...do	13,971,593 00	2,095,738 95	304,206 00
20 ...do	5,979,736 00	1,195,947 23	42,496 00
25 ...do	16,355,698 00	4,088,924 43	816,925 00
27½...do	11,215 00	3,084 12	.....
30 ...do	1,882,399 00	564,719 79	61,433 00
32½...do	5,542 00	1,801 05	.....
	39,885,467 00		
PAYING A SPECIFIC DUTY.			
Articles. Av. rate of duty.	*Quantity.*		
Wines...at 40.37 c...gls.	1,255,266	506,836 60	78,391 00
Spirits ... 43.75 ...gls.	4,477,628	1,959,125 12	143,648 00
Molasses. 5 ...gls.	11,910,729	595,536 45	935 00
Teas..... 31.7 ...lbs.	5,480,884	1,737,450 09	531,547 00
Coffee ... 5 ...lbs.	20,825,869	1,041,293 45	288,939 00
Sugar..... 3.4 ...lbs.	71,665,401	2,181,703 29	346,968 00
Salt..... 20 .. bus.	2,975,862	595,172 40	2,349 00
All other articles.....	.....	1,014,621 29	670,153 00
		17,707,900 54	3,301,812 00
Add extra duty on merchandise imported in foreign vessels, 2½ per cent. retained on drawback, and interest and storage, after deducting therefrom duties on merchandise refunded		51,870 31	
Net amount of duties on merchandise		17,759,770 85	

STATEMENT—Continued.

IN 1820.				IN 1821.			
Merchandise.	Value, exclusive of the value of articles re-exported.	Duty thereon.	Drawback payable.	Merchandise.	Value, exclusive of the value of articles re-exported.	Duty thereon.	Drawback payable.
PAYING DUTY AD VAL.				PAYING DUTY AD VAL.			
Rate of duty.	*Dollars.*	*Dollars.*	*Dollars.*	*Rate of duty.*	*Dollars.*	*Dollars.*	*Dollars.*
At 7½ per cent.....	509,237 00	35,360 48	3,068 00	At 7½ per cent.....	840,613 00	63,045 98	3,570 17
15 ...do	9,407,288 00	1,411,093 20	289,718 00	15 ...do	13,036,191 00	1,955,428 65	198,392 72
20 ...do	2,400,789 00	480,157 80	22,516 00	20 ...do	4,473,993 00	894,798 60	25,668 88
25 ...do	8,980,075 00	2,245,018 75	701,287 00	25 ...do	16,605,525 00	4,151,381 25	359,946 86
30 ...do	831,098 00	249,329 40	28,186 00	30 ...do	1,604,368 00	481,310 40	14,568 45
	22,128,487 00				36,560,690 00		
PAYING A SPECIFIC DUTY.				PAYING A SPECIFIC DUTY			
Articles. Av. rate of duty.	*Quantity.*			*Articles. Av. rate of duty.*	*Quantity.*		
Wines....at 27.9 c...gls.	1,754,322	490,573 50	70,760 00	Wines....at 24.86 c..gls.	3,154,111	784,126 65	72,095 94
Spirits.... 44 ...gls.	3,928,996	1,728,565 81	130,861 00	Spirits .... 43.65 ..gls.	3,847,003	1,679,319 49	100,506 91
Molasses.. 5 ...gls.	10,786,905	539,345 25	3,558 00	Molasses.. 5 ..gls.	9,459,898	472,994 90	1,198 56
Teas..... 32.6 ...lbs.	4,891,447	1,568,414 32	321,390 00	Teas..... 31.45 ..lbs.	4,603,855	1,447,921 09	142,041 23
Coffee.... 5 ...lbs.	13,291,857	664,592 85	508,824 00	Coffee.... 5 ..lbs.	15,965,237	798,446 90	435,926 00
Sugar..... 3.6 ...lbs.	51,537,888	1,575,345 23	857,580 00	Sugar..... 3.5 ..lbs.	43,084,819	1,315,143 40	581,875 06
Salt ..... 20 .. bus.	4,019,569	803,913 80	3,340 00	Salt ..... 20 . bus.	3,121,847	624,369 40	6,585 53
All other articles.....	.....	1,146,800 34	345,877 00	All other articles.....	.....	1,590,385 62	241,519 90
		12,938,510 73	3,286,965 00			16,258,672 33	2,183,896 21
Add extra duty on merchandise imported in foreign vessels, 2½ per cent. retained on drawback, and interest and storage, after deducting therefrom duties on merchandise refunded.....		98,911 46		Add extra duty on merchandise imported in foreign vessels, 2½ per cent. retained on drawback, and interest and storage, after deducting therefrom duties on merchandise refunded		224,893 62	
Net amount of duties on merchandise		13,037,422 19		Net amount of duties on merchandise		16,483,565 95	

STATEMENT—Continued.

IN 1822.				IN 1823.			
Merchandise.	Value, exclusive of the value of articles re-exported.	Duty thereon.	Drawback payable.	Merchandise.	Value, exclusive of the value of articles re-exported.	Duty thereon.	Drawback payable.
PAYING DUTY AD VAL.				PAYING DUTY AD VAL.			
Rate of duty.	*Dollars.*	*Dollars.*	*Dollars.*	*Rate of duty.*	*Dollars.*	*Dollars.*	*Dollars.*
At 7½ per cent	918,557 00	68,891 77	21,814 49	At 7½ per cent.....	931,271 00	69,845 32	40,425 68
15 ...do	16,900,536 00	2,535,080 40	294,493 48	15 ...do	13,933,703 00	2,090,055 45	577,969 30
20 ...do	6,825,505 00	1,365,101 00	21,917 30	20 ...do	6,120,269 00	1,224,053 80	30,471 48
25 ...do	21,701,040 00	5,425,260 00	447,565 04	25 ...do	15,467,941 00	3,866,985 25	752,733 84
30 ...do	2,099,034 00	629,710 20	16,255 39	30 ...do	1,645,610 00	493,683 00	29,750 18
	48,444,672 00				38,098,794 00		
PAYING A SPECIFIC DUTY.				PAYING A SPECIFIC DUTY.			
Articles. Av. rate of duty.	*Quantity.*			*Articles. Av. rate of duty.*	*Quantity.*		
Wines....at 30.4 c..gls.	2,489,833	747,996 35	84,632 76	Wines....at 22.8 c...gls.	1,730,105	394,416 25	178,221 16
Spirits.... 40.47 ..gls.	4,567,744	2,040,412 90	157,922 83	Spirits.... 44.7 ...gls.	3,702,152	1,655,326 43	179,949 59
Molasses.. 5 ..gls.	12,357,372	617,868 60	379 89	Molasses.. 5 ...gls.	13,284,451	664,222 55	209 54
Teas ..... 30.87 ..lbs.	5,430,630	1,676,247 91	419,280 01	Teas..... 30.9 ...lbs.	6,796,364	2,105,956 63	531,202 47
Coffee.... 5 ..lbs.	14,282,982	714,149 10	501,160 82	Coffee.... 5 ...lbs.	18,603,330	930,166 50	1,006,891 14
Sugar..... 3.8 ..lbs.	76,952,438	2,374,768 24	392,794 57	Sugar..... 3.2 ...lbs.	43,309,475	1,311,004 79	650,336 91
Salt ..... 20 . bus.	3,538,323	707,664 60	7,663 93	Salt..... 20 .. bus.	4,449,740	889,948 00	9,259 76
All other articles.....	.....	2,042,790 14	485,385 55	All other articles.....	.....	1,813,750 90	.....
		20,945,941 21	2,851,196 06			17,509,414 87	4,552,665 70
Add extra duty on merchandise imported in foreign vessels, 2½ per cent. retained on drawback, and interest and storage, after deducting therefrom duties on merchandise refunded		128,241 54		Add extra duty on merchandise imported in foreign vessels, 2½ per cent. retained on drawback, and interest and storage, after deducting therefrom duties on merchandise refunded		127,027 10	
Net amount of duties on merchandise		21,074,182 75		Net amount of duties on merchandise		17,636,441 97	

STATEMENT—Continued.

IN 1824.				IN 1825.			
Merchandise.	Value, exclusive of the value of articles re-exported.	Duty thereon.	Drawback payable.	Merchandise.	Value, exclusive of the value of articles re-exported.	Duty thereon.	Drawback payable.
PAYING DUTY AD VAL.				PAYING DUTY AD VAL.			
Rate of duty.	*Dollars.*	*Dollars.*	*Dollars.*	*Rate of duty.*	*Dollars.*	*Dollars.*	*Dollars.*
At 7½ per cent.....	419,526 00	31,464 45	41,920 74	At 12 per cent.	7,285 00	874 00	at 7½, 1,594 19
12 ...do	1,288 00	154 56	.....	12½...do	1,569,003 00	196,125 75	201,148 61
12½...do	939,869 00	117,483 62	22,171 88	15 ...do	2,990,128 00	448,519 50	318,526 06
15 ...do	10,670,528 00	1,600,579 20	528,590 67	20 ...do	8,619,752 00	1,723,950 80	242,027 39
20 ...do	6,477,446 00	1,295,489 20	77,344 41	25 ...do	30,802,199 00	7,700,550 00	1,272,202 21
25 ...do	17,024,335 00	4,256,083 75	804,020 75	30 ...do	6,324,258 00	1,897,276 70	160,789 35
30 ...do	5,823,760 00	1,747,128 00	76,964 54	33½...do	5,155,971 00	1,718,650 00	36,939 22
35 ...do	1,647 00	576 45	152 54	35 ...do	15,033 00	5,259 70	224 54
40 ...do	33,298 00	13,319 20	68 64	40 ...do	126,436 00	50,575 40	631 41
50 ...do	167,627 00	83,813 50	681 99	50 ...do	560,338 00	280,164 00	4,157 99
	41,559,324 00				56,170,403 00		
PAYING A SPECIFIC DUTY.				PAYING A SPECIFIC DUTY.			
Articles. Av. rate of duty.	*Quantity.*			*Articles. Av. rate of duty.*	*Quantity.*		
Wines....at 30.5 c...gls.	1,527,978	466,604 45	146,230 43	Wines....at 25.39 c..gls.	2,654,500	674,061 80	145,845 23
Spirits.... 44.4 .. gls.	5,285,047	2,348,074 56	237,081 57	Spirits.... 46.46 ..gls.	3,925,093	1,823,888 90	192,845 20
Molasses.. 5 ...gls.	12,871,425	643,571 25	819 77	Molasses.. 5 ..gls.	12,430,505	621,525 25	377 85
Teas..... 33.3 ...lbs.	7,107,677	2,368,306 15	293,816 29	Teas..... 33.52 ..lbs.	6,552,547	2,196,763 83	1,190,140 00
Coffee..... 5 ...lbs.	20,368,450	1,018,422 50	1,014,776 02	Coffee .... 5 ..lbs.	21,901,471	1,095,073 55	1,051,900 76
Sugar..... 3.7 ...lbs.	78,486,658	2,408,688 11	567,986 87	Sugar..... 3.25 ..lbs.	45,822,754	1,493,018 98	728,512 69
Salt..... 20 .. bus.	3,092,092	618,410 40	11,979 00	Salt..... 20 . bus.	4,578,538	915,707 60	10,794 03
All other articles.....	.....	1,829,508 70	553,263 54	All other articles.....	.....	2,439,923 22	833,121 96
		20,847,678 05	4,277,869 65			25,281,908 98	6,391,778 69
Add extra duty on merchandise imported in foreign vessels, 2½ per cent. retained on drawback, and interest and storage, after deducting therefrom duties on merchandise refunded.....		154,155 88		Add extra duty on merchandise imported in foreign vessels, 2½ per cent. retained on drawback, and interest and storage, after deducting therefrom duties on merchandise refunded.....		192,715 66	
Net amount of duties on merchandise		21,001,833 93		Net amount of duties on merchandise.....		25,474,624 64	

IN 1826.

The aggregate receipts into the Treasury from customs during the year 1826, as far as the same have been ascertained, to the present period, amounted to $23,325,475 83

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, February* 20, 1827.

Statement of the amount actually paid into the Treasury, arising from imports and tonnage, during the years 1815 *to* 1826, *inclusive, viz*:

Years.	Amount.	Years.	Amount.
1815.....	$7,282,942 22	1821.....	$13,004,447 15
1816.....	36,306,874 88	1822.....	17,589,761 94
1817.....	26,283,348 49	1823.....	19,088,433 44
1818.....	17,176,385 00	1824.....	17,878,325 71
1819.....	20,283,608 76	1825.....	20,098,713 45
1820.....	15,005,612 15	1826.....	23,325,475 83

19TH CONGRESS.] No. 780. [2D SESSION.

DUTIES ON IMPORTS.

COMMUNICATED TO THE SENATE FEBRUARY 22, 1827.

To the honorable the Senate of the United States:

The memorial of the Philadelphia Chamber of Commerce respectully showeth:

That your memorialists have regarded with great anxiety the progress of "A bill for the alteration of the acts imposing duties on imports," whioh, it is understood, has passed the House of Representatives and is under the consideration of your honorable body. Believing, as they do, that this bill is not calculated to promote the common good, they beg leave, respectfully, to lay before you their remonstrance against the passage of it by the Senate

Your memorialists are not aware of the existence of such reasons as should induce the Legislature to make so great and important a change in the system of duties on imports as is contemplated by this bill. They do not perceive the evidence of this change being required by a sound regard to the interests of a particular species of manufactures; and if it was called for by those interests, it would seem to them that a sound and just policy would not, to effect it, exact so great a sacrifice as must here be made of the other interests of the community. On the other hand, there appears to your memorialists to be strong objections to this bill, some of which they respectfully beg leave to lay before you.

For several years there has been a progressive increase of the duties upon imports, the object of which has been to aid the manufacturing interest of the country. How far this system of protection has wrought a beneficial result to that interest is, perhaps, a question not easily to be settled. Its operation, however, upon the other great interests of society is considered by your memorialists as having been greatly prejudicial, and, indeed, upon the commercial interest it has been almost destructive. The regular and profitable commerce of the country undoubtedly languishes, and the cause is obviously seen in the prohibition of certain portions of our trade which has arisen from the system of protection to manufactures. When the tariff was revised in 1824 it was considered to be settled upon principles of accommodation and regard to the several interests of the community; and it was not expected that within so short a space of time so great a change, and yet one so partial in its operation, as that contemplated by this bill would be attempted. Your memorialists would respectfully submit that such an innovation upon the system as this is—one directed towards a single object, and without any consideration of the other parts of the system—cannot but be productive of extensive injury and inconvenience.

The amount of duties proposed to be laid by this bill upon certain kinds of woolens is considered by practical men as being, in effect, a prohibition of the article. It is believed that this article neither is nor can be advantageously manufactured among us so far as to supply at reasonable prices the demands of the country. The consequence is, a monopoly to the manufacturer, and all the evil which must flow from such a monopoly; so far, then, as the direct operation of this measure at home is seen, it is to exalt one interest upon the depression of many others; to give peculiar advantages to a particular manufacturing interest at the certain expense of the agricultural and commercial interests of the country.

But it is apprehended by your memorialists that this measure will be attended with other mischievous consequences, bearing seriously upon our foreign commerce. At a moment when Great Britain is relaxing her system in such a manner that the great agricultural product of our Middle States may find a market there, it would seem to be unwise on our part to prohibit the importation of the article naturally to be received in return for our productions. In addition, that same commercial nation may fairly be expected to countervail a measure bearing as this does upon an important branch of her manufactures, by the imposition of duties upon the great staple of our southern States, thereby crippling its cultivation here and protecting it in their own colonies. These considerations, prospective as they are, your memorialists respectfully submit, are reasonable in themselves and deserving of attention in your deliberations upon this important question.

The effect of the system of measures to which this belongs upon the revenue of the country derived from its imports is obvious. That revenue which has been so productive, which has been so faithfully, honorably, and effectually paid, and which at the same time is so lightly felt by the community at large, should, in the opinion of your memorialists, be regarded with peculiar care. The measure under consideration is calculated further to diminish that revenue, and offer incitements to evade and violate the law, and to depart from that line of rectitude which has signally distinguished those concerned in the importation of goods subject to the payment of duties.

Your memorialists are firmly persuaded that the bill in question will work serious and extensive mischief to the commerce of the country and to all those interests which are immediately connected with it and dependent upon it; they believe that a retaliation may reasonably be expected which would affect sensibly our great agricultural products; and they consider that the measure proposed in its operation will be partial, unequal, and unjust. On these grounds they respectfully request that the passage of the bill may be arrested, and that it may not receive the concurrence of your honorable body.

ROBERT RALSTON, *President of the Philadelphia Chamber of Commerce.*
JNO. VAUGHAN, *Secretary of the Philadelphia Chamber of Commerce.*

PHILADELPHIA, *January* 19, 1827.

19TH CONGRESS.] **No. 781.** [2D SESSION.

DUTIES ON IMPORTS OF WOOLEN MANUFACTURES.

COMMUNICATED TO THE SENATE FEBRUARY 22, 1827.

To the honorable the Senate of the United States:

The memorial of the Chamber of Commerce of Baltimore respectfully represents:

That they view with great concern, and even alarm, the proposed law for the increase of the duties on certain kinds of woolen goods imported from abroad. That this increase, amounting in fact to a prohibition of many articles essential to the comfort of the people of the country, and which cannot, for some years to come, be manufactured in sufficient quantities to meet the demands of mere necessity, will produce the greatest inconvenience and hardship. That this measure will be the more obnoxious as its more direct operation is on the poorer classes of consumers, on whom it will continue to fall with disproportioned severity, even after the domestic manufactories shall be enabled, by means of the contemplated protection, to afford the requisite supply, inasmuch as that protection is a virtual tax on the consumer to the whole amount of the difference between the present price and that which will be produced by the

contemplated duty. That this measure will be extremely detrimental to the agricultural, the commercial, and the shipping interests of these United States, in which interest is invested an immense capital, equally entitled, in point of principle, as the manufacturing, to the protection of Government, and more so, in point of fact, as the amount concerned is larger, and constitutes the dependence of a greater number of citizens.

Your memorialists, moreover, respectfully suggest that the frauds on the revenue, resulting from the imposition of the contemplated duties, will be immense; that they will be highly injurious to morals; and that they will have the double effect of enhancing prices in proportion of the risk incurred in furnishing this irregular supply, while, at the same time, the evasions of the customs will be of sufficient magnitude to deprive those who may invest their capital in woolen manufactures of the full benefit of the contemplated protection. Thus your memorialists foresee a triple loss to the industry of the country from the bill proposed.

Your memorialists forbear to add to these suggestions, which spring from the experience arising from their more immediate pursuits, the considerations of general policy and justice. Your honorable body is well aware that the policy of the principle on which this measure proceeds has been ably disputed by the wisest statesmen, and remains, to say the least, a matter of doubt. But when to this consideration is added the more immediate and important one of the unequal operation of this bill on the different sections of the country, the dissatisfaction which must thence result, and the prudence of allaying the jealousies which are but too apt to arise in the best ordered confederacies, they indulge the hope that their own individual interests will be fortified by reflections so just and powerful.

And your memorialists will ever pray.

WM. LORMAN, *President of the Chamber of Commerce, Baltimore.*
WILLIAM COOKE, *Secretary of the Chamber of Commerce.*

BALTIMORE, *February* 20, 1827.

19TH CONGRESS.] No. 782. [2D SESSION.

TRANSACTIONS AT THE MINT IN 1826.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES FEBRUARY 24, 1827.

To the Senate and House of Representatives of the United States:

I transmit herewith to Congress a report from the Director of the Mint, with a statement exhibiting its operations during the year 1826.

JOHN QUINCY ADAMS.

WASHINGTON, *February* 24, 1827.

MINT OF THE UNITED STATES, *Philadelphia, January* 1, 1827.

SIR: I have now the honor, respectfully, to submit a report on the general transactions of the Mint during the last year.

From the statement of the Treasurer, herewith transmitted, it appears that the coinage effected within the year has amounted to $2,110,679 25, consisting of 5,774,434 pieces of coin, viz:

Of gold	18,829 pieces, making	$92,245 00
Of silver	4,004,180 ..... do	2,002,090 00
Of copper	1,751,425 ..... do	16,344 25
	5,774,434 ..... do	2,110,679 25

The amount of gold deposits has been less than that of the year 1825 by about $64,000—a result attributable, probably, to the higher premium on gold, in bullion, and in every description of coin, which has distinguished the last year. This premium has varied from four to six per cent. on gold coins of the United States, France, and Portugal, while the gold coins of Great Britain have been in demand, by tale, at the rate of $4 85 to $4 95 for the sovereign, being about six to eight per cent. on the actual value thereof; and the doubloons of Spain at $15 50 to $16, being from six to nearly ten per cent. on their actual value, according to the standard and denomination of the coins of the United States. The diminished coinage of gold is, therefore, the less to be regretted, since, under existing circumstances, it cannot, when coined, be retained in circulation.

Of the gold bullion deposited within the last year, the proportion received from North Carolina may be stated at nearly $20,000; that from Mexico, South America, and the West Indies, at $55,000; and that from Africa at $6,000; leaving about $11,000 derived from sources not ascertained. The amount received from North Carolina, it may be satisfactory to mention, has exceeded by about $3,000 that of the year 1825, and by nearly $9,000 that of any previous year.

The value of the silver bullion received for coinage within the last year has been nearly $2,500,000, of which the proportion deposited by the Bank of the United States has exceeded $1,600,000.

A wish to expedite the issues from the Mint, conformably to this copious supply of silver, of which the pressure has been unexampled during the last six months, has induced the coinage, exclusively, of half dollars, that of the smaller denominations being suspended throughout the year.

The subject of small silver coins has, nevertheless, attracted within this period particular attention, with a view to ascertain the necessities of the currency in relation thereto. The result has been a strong

persuasion that a deficiency of these is felt, in any embarrassing degree, chiefly in districts where the larger coins are not abundant. It is almost superfluous to observe that the small divisions of silver coin can be retained in circulation at their appropriate value only as part of a metallic currency, or a currency effectively sustained on a specie basis. The power of the Mint, it is believed, therefore, has been hitherto exerted most usefully for the public good, on emissions of a denomination more acceptable to depositors of bullion, as involving less delay; leaving the circulation of small coins to be supplied by the accustomed fractions of the Spanish dollar, aided by occasional issues from the Mint, during that relaxed demand for coinage which has generally occurred heretofore at some period of the year.

Arrangements have, however, been commenced, and are in train to be early accomplished, for devoting to the emission of the smaller divisions of our silver coin every desirable attention, without injuriously retarding the more productive operations of the Mint. By this procedure, should the supply of bullion remain undiminished, which many indications render probable, it is anticipated that, at a period not far remote, the fractions of the Spanish dollar may be dispensed with in circulation, if that measure should then be considered desirable. In the meantime large emissions of our heavier coinage will have been diffused through the community, constituting an efficient basis of the national currency.

The coinage of half dollars in preference, generally, to that of the dollar, was adopted in the year 1805, on a suggestion, it is understood, from a source entitled to the highest respect, that this form of silver coin would impose a beneficial restraint on its exit from the country. The effect, it is believed, has justified this preference, and offers still an adequate motive for adhering to it.

The utility of the copper coins of the United States, as an auxiliary in ordinary circulation, appears to be more extensively acknowledged than heretofore. They are now called for in districts where popular fancy had, until lately, rejected them. The facility afforded by their transportation, at the expense and risk of the Government, to all parts of the United States within the range of ordinary means, contributes essentially to their diffusion.

On comparing the present report with those of former periods, it is perceived that the coinage effected within the last year has exceeded by $250,000 that of any previous year since the establishment of the Mint.

I have the honor to be, with great respect, your obedient servant,

SAML. MOORE.

The PRESIDENT *of the United States.*

Statement of the coins struck at the Mint of the United States from January 1 *to December* 31, 1826.

Silver coins.	Quarter dollars.	Half dollars.	Amount.
Quarter ending 31st March	.....	690,000	$345,000 00
Quarter ending 30th June	.....	760,400	380,200 00
Quarter ending 30th September	.....	1,251,000	625,500 00
Quarter ending 31st December	.....	1,302,780	651,390 00
Total	.....	4,004,180	2,002,090 00

Gold coins.	Quarter eagles.	Half eagles.	Amount.
Quarter ending 31st March	760	4,212	$22,960 00
Quarter ending 30th June	.....	4,958	24,790 00
Quarter ending 30th September	.....	5,542	27,710 00
Quarter ending 31st December	.....	3,357	16,785 00
Total	760	18,069	92,245 00

Copper coins.	Half cents.	Cents.	Amount.
Quarter ending 30th June	.....	156,625	$1,566 25
Quarter ending 31st December	234,000	1,360,800	14,778 00
Total	234,000	1,517,425	16,344 25

RECAPITULATION.

4,004,180	pieces of silver coin, amounting to	$2,002,090 00
18,829	pieces of gold coins, amounting to	92,245 00
1,751,425	pieces of copper coins, amounting to	16,344 25
5,774,434	pieces of coins, amounting to	2,110,679 25

JAMES RUSH.

MINT OF THE UNITED STATES, *Treasurer's Office, Philadelphia, December* 30, 1826.

19TH CONGRESS.] No. 783. [2D SESSION.

GENERAL TRANSACTIONS AT THE MINT.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES FEBRUARY 26, 1827.

TREASURY DEPARTMENT, *February* 24, 1827.

SIR: I have the honor to transmit herewith three statements, marked A, B, C, which have been prepared by the Comptroller of the Treasury pursuant to the 7th section of the act of the 2d of April, 1792, entitled "An act establishing a Mint and regulating the coins of the United States."

These statements contain all the information relative to the transactions of the Mint which the settlements made at the Treasury afford.

I have the honor to be, very respectfully, your most obedient servant,

RICHARD RUSH.

Hon. JOHN W. TAYLOR, *Speaker of the House of Representatives.*

A.

Statement exhibiting the balance of the gold and silver bullion remaining in the hands of the officers of the Mint on the 31st December, 1825; the amount deposited from January 1 to December 31, 1826; the different species of coins made and paid on account of deposits; allowances for wastage; and the balance remaining in the hands of the officers of the Mint on the 31st December, 1826, to be accounted for on a future settlement, viz:

GOLD.

	Ozs. dwts. grs.	
Balance of gold bullion remaining in the hands of the officers of the Mint on the 31st december, 1825	499 0 0	$8,865 12½
Gold bullion deposited from January 1 to December 31, 1826	4,745 6 21	84,361 44
Total	5,244 6 21	93,226 56½
Amount paid for deposits of gold from January 1 to December 31, 1826		$91,930 78
Amount deposited in the Bank of the United States on the 31st December, 1826		458 98
		92,389 76
Deduct as follows:		
Amount deposited in the Bank of the United States on the 31st December, 1825		144 76
		92,245 00
Gold coins made at the Mint from January 1 to December 31, 1826—18,069 half and 760 quarter eagles	5,188 15 15	$92,245 00
Allowances to the melter and refiner and chief coiner for wastage for same period	15 4 5	270 40½
Gold bullion in the hands of the officers of the Mint on the 31st December, 1826	40 7 1	711 16
As above	5,244 6 21	93,226 56½

SILVER.

Balance of silver bullion remaining in the hands of the officers of the Mint on the 31st December, 1825	108,741 10 22	$125,472 19½
Silver bullion deposited from January 1 to December 31, 1826	2,160,241 16 0	2,492,586 15
Total	2,268,983 6 22	2,618,058 34½
Amount paid for deposits of silver from January 1 to December 31, 1826		$2,001,986 16½
Amount deposited in the Bank of the United States on the 31st December, 1826		200 85½
Amount remaining in the hands of the Treasurer of the Mint on the 31st December, 1826		3 00
		2,002,190 02
Deduct as follows:		
Amount deposited in the Bank of the United States on the 31st December, 1825		100 02
		2,002,090 00

	Ozs. dwts. grs.	
Silver coins made from January 1 to December 31, 1826—4,004,180 half dollars	1,735,144 13 8	$2,002,090 00
Allowances made to melter and refiner and chief coiner for wastage for same period	4,786 10 19	5,522 92½
Silver bullion in the hands of the officers of the Mint December 31, 1826	529,052 2 19	610,445 42
As above	2,268,983 6 22	2,618,058 34½

LUND WASHINGTON, *Clerk.*

COMPTROLLER'S OFFICE, *February* 22, 1827.

B.

The Mint of the United States in account for copper purchased from the commencement of the institution to December 31, 1826.

DR. CR.

	Troy weight.	Cost of copper.		Troy weight.	Value of copper, at the rate of 7 dwts. to a cent.
	lbs. oz. dwt.			*lbs. oz. dwt.*	
To amount of rough copper and copper planchets purchased from the commencement of the institution to December 31, 1825, per statement marked B, accompanying the Comptroller's letter of February 3, 1826	1,621,536 7 7	$425,641 91	By amount of rough copper and copper planchets accounted for from the commencement of the institution to December 31, 1825, per statement marked B, accompanying the Comptroller's letter of February 3, 1826	1,577,806 6 9	$528,295 92
To cost of 194 casks of copper planchets purchased of William Harrold & Son and M. R. Bolton, and charged in the second and third quarters of 1826, received per the ships Minerva, Tuscarora, Algonquin, and Marmion, weighing 67,522 pounds avoirdupois	82,057 11 16	19,870 92	By amount of cents deposited by the Treasurer of the Mint to the credit of the Treasurer of the United States in the year 1826	50,052 11 0	17,161 00
To loss in exchange on remittances to William Harrold & Son and Matthew R. Bolton, in payment for copper, as charged in the second, third, and fourth quarters of 1826		2,166 30	By amount of the par value of 82,057 *lbs.* 11 *oz.* 16 *dwt.* of copper planchets, purchased and received in the second and third quarters of 1826, over the cost thereof		8,263 25½
To overplusage in the weight of copper delivered the chief coiner December 31, 1821, and September 30, 1825, as charged in the second quarter of 1826	885 2 10		By amount of spoiled and damaged planchets, returned by the chief coiner in the second and fourth quarters of 1826	254 2 12	
			By amount lost in the weight of copper delivered to the chief coiner in the second quarter of 1826	82 1 16	
Amount and cost of copper	1,704,479 9 13	447,679 13	Amount accounted for	1,628,195 9 17	553,720 17½
To amount gained on coinage		132,195 54½	Balance on hand December 31, 1826:		
			In hands of the Treasurer of the Mint, coined	12,486 8 19	4,281 17
			In hands of the Treasurer of the Mint, uncoined	26,133 4 0	8,960 00
			In hands of the chief coiner, uncoined	37,663 10 17	12,913 33
	1,704,479 9 13	579,874 67½		1,704,479 9 13	579,874 67½

COMPTROLLER'S OFFICE, *February* 22, 1827.

LUND WASHINGTON, *Clerk.*

C.

Summary statement exhibiting the value of the coins made at the Mint; the amount of disbursements on account of the establishment; the amount allowed for wastage; the amount retained of deposits, and the amount gained on the coinage of copper, from the commencement of the institution to the 31st December, 1826, viz:

Value of gold, silver, and copper coinage up to December 31, 1825		$25,390,966 96
Gold coins made from January 1 to December 31, 1826, per account A	$92,245 00	
Silver coins made from January 1 to December 31, 1826, per account A	2,002,090 00	
Copper coins made from January 1 to December 31, 1826, per account B	17,161 00	
		2,111,496 00
Total value of gold, silver, and copper		27,502,462 96
Net charge on the coinage of gold, silver, and copper to the 31st December, 1825	537,445 32½	
Add amount gained on the coinage of copper to the same period	118,647 17	
Carried forward	656,092 49½	

Brought forward.....		$656,092 49½	
From which deduct:			
Amount of wastage on gold and silver to 31st December, 1825	$86,986 08½		
Also amount of wastage from January 1 to December 31, 1826	5,793 33		
		92,779,41½	
			$563,313 08
Add amount disbursed on account of the establishment from Jannary 1 to December 31, 1826.....			25,327 09
Add also the amount of wastage on gold and silver to 31st December, 1826.....		92,779 41½	
From the above deduct:			
The amount retained from deposits to 31st December, 182[illegible]	$15,382 87		
Also this sum from January 1 to December 31, 1826....	1,704 13		
		17,087 00	
			75,692 41½
			664,332 58½
Deduct:			
Amount gained on the coinage of copper from the commencement of the institution to the 31st December, 1826.....			132,195 54½
Net amount chargeable to the coinage of gold, silver, and copper from the commencement of the institution to the 31st December, 1826, including the costs of lots, buildings, and machinery.....			532,137 04

LUND WASHINGTON, *Clerk.*

COMPTROLLER'S OFFICE, *February* 22, 1827.

19TH CONGRESS.] No. 784. [2D SESSION.

DUTIES ON IMPORTS OF WOOLEN GOODS.

COMMUNICATED TO THE SENATE FEBRUARY 26, 1827.

To the honorable the Senate and House of Representatives of the United States in Congress assembled:

The memorial of the undersigned, inhabitants of the city of Boston and its vicinity, respectfully represents:

That they have regarded with the deepest interest the various measures which have been brought before Congress for several years past for the purpose of affording encouragement to the domestic manufactures of the United States, by enhancing the duties on imported articles of foreign growth and manufacture. Your memorialists are fully aware of the delicacy with which a subject so intimately connected with the industry of the community and the great interests of society should be approached, and the discernment, experience, and matured wisdom upon which all measures so deeply affecting the vital interests of society should be founded; still, having, after much reflection, aided by considerable experience, become fully convinced that any further increase on the duties now charged upon certain species of woolen goods would be productive of great injury to the United States, taking into one comprehensive view its most extensive and important interests, we beg leave most respectfully to express this opinion in reference to the measure now before Congress upon that subject. Your memorialists express this opinion the more readily from a conviction that a measure of this description must derive its support mainly from the aid of strong and enlightened public opinion, and because they believe that it has been usually represented and believed that public opinion in this part of the United States was in favor of the proposed increase of duties on woolen goods. Had the attention of this section of the United States been earlier awakened upon this subject, your memorialists entertain no doubt that vast numbers would have concurred with them in the opinions here expressed, and that very numerous memorials would have afforded unquestionable proof of a strong prevailing public opinion against the policy of further extending the duties on certain species of imported woolen goods in the manner now proposed.

Your memorialists are firmly convinced that the proposed increase of duty, by further multiplying the restrictions upon commerce, would paralyze many branches of useful industry, and be productive of extensive injury. But they have neither time, nor is there occasion, at this late moment of the session, to go into the general argument upon the subject. They, therefore, at the present moment, confine themselves to the expression of their opinion—a strong and deliberate opinion—against the measure, and their earnest hope that this great change of policy in regard to the most important interests of the country will not be adopted without mature deliberation and a clear and decided expression of public opinion in its favor.

BOSTON, *February* 19, 1827.

19TH CONGRESS.] No. 785. [2D SESSION.

DEBTS AND DEFALCATIONS IN CERTAIN LAND OFFICES AND BY INDIVIDUALS.

COMMUNICATED TO THE SENATE MARCH 2, 1827.

To the Senate of the United States:

I transmit to the Senate a report from the Secretary of the Treasury, with sundry documents containing the information requested by a resolution of the Senate of the 20th of April last, relating to the securities taken of the late Surveyor General of Illinois, Missouri, and Arkansas, of the late Receiver of Public Moneys in the western district of Missouri, and to the sums for which they were, respectively, defaulters; also to the sums due by each of the late Directors of the Bank of Missouri to the United States, and to the measures taken for obtaining or enforcing payment of the same.

JOHN QUINCY ADAMS.

WASHINGTON, *March* 2, 1827.

TREASURY DEPARTMENT, *March* 1, 1827.

The Secretary of the Treasury, to whom was referred a resolution of the Senate of the 20th of April last, "requesting the President of the United States to cause the Senate to be informed at the commencement of the next session of Congress what security was offered by, and what was ultimately taken of, the late Surveyor General of Illinois, Missouri, and Arkansas, upon his last appointment to that office, and for what sum, if for any, he is a defaulter;

"Also, what security was taken of the late Receiver of Public Moneys in the western district of Missouri, and for what sum, if for any, he is a defaulter;

"Also, what sum is due by each of the late Directors of the Bank of Missouri to the United States by transfer of their debts or otherwise; what measures have been adopted for the recovery of those sums; and to what extent, and against which of the Directors such measures have been enforced," has the honor to submit to the President a communication from the First Comptroller of the Treasury, dated the 26th ultimo, and one from the Commissioner of the General Land Office, dated the 28th, which, with the documents referred to by the Commissioner, contain the information required by those parts of the resolution which relate to the Surveyor General and the Receiver of Public Moneys alluded to.

In relation to the last member of the resolution, the Secretary has the honor to state that there are due to the United States by transfer from the Bank of Missouri, by the late Directors of that bank, the following sums: James Kennerly, $14,932 36; Angus L. Langham, $18,821 83; Michael Tesson, $3,046 50; Thomas H. Benton, $6,454 37; Joseph Philipson, $23,162 08; and by the firm of Thomas and Charles S. Hempstead, the first of whom was a Director of the bank, $18,127 43. It is understood that judgments have been obtained in all these cases, and that measures will be adopted by the agent to obtain payment, as early as practicable, as well of these debts as of the other debts transferred by the Bank of Missouri to the United States. Under this clause of the resolution, the Secretary also submits a communication from the Fifth Auditor of the Treasury, dated the 28th ultimo, embracing a statement of debts due to the United States by late Directors of the Bank of Missouri other than those arising from transfers, which debts originated in the War Department, and have been reported to that officer, as the Agent of the Treasury, by the Second Comptroller, for suit, agreeably to the provisions of the act of Congress passed on the 15th of May, 1820.

RICHARD RUSH.

The PRESIDENT *of the United States.*

TREASURY DEPARTMENT, *Comptroller's Office, February* 26, 1827.

SIR: The part of the resolution of the Senate, under date of April 20, 1826, which you have referred to me, requires information on the following points, viz:

1. What security was offered by, and what was ultimately taken of, the late Surveyor General of Illinois, Missouri, and Arkansas, upon his last appointment to that office; and for what sum, if any, is he a defaulter?

2. What security was taken of the late Receiver of Public Moneys in the western district of Missouri, and for what sum, if for any, is he a defaulter?

In relation to the first object of inquiry, I have to observe that the last appointment of William Rector, the Surveyor General alluded to in the resolution of the Senate, was dated February 20, 1823, and that, on the 27th of August following, he gave a bond in the penalty of $30,000, with the following sureties, which bond was approved by Mr. Secretary Crawford, viz: A. McNair, Stephen Rector, Thos. C. Rector, Jer'h Connor, B. G. Farrar, J. and G. H. Kennerly, Thos. Hempstead, and Jos. E. Brown.

It being the uniform practice for the Commissioner of the General Land Office to superintend the execution of the bonds of the Surveyor General, and these bonds not being transmitted to be filed in this office until after they shall have been approved either by himself or the Secretary of the Treasury, it is not known to this Department whether, anterior to the execution of the above mentioned bond, any other sureties were offered which were not accepted.

The accounts of Mr. Rector, to the 30th of September, 1823, were settled on the 1st of December, 1824, and a balance of $44,758 38 found to be due from him to the United States, to a final liquidation of which his attention was called on the 6th of January following.

This not having been complied with within a reasonable time, his case was reported to the Agent of the Treasury for suit on the 30th of June, 1826.

On the subject of the second object of inquiry, I have to observe, that it is also the uniform practice for the Commissioner of the General Land Office, not only to superintend the execution of the official bonds on the part of the Receivers of Public Moneys for public lands sold, but also to approve those bonds when executed, after which he transmits them to be filed in this office.

No bond having been executed by Mr. William D. McRay, the Receiver of Public Moneys alluded to in the resolution of the Senate, the Commissioner of the General Land Office, on the 18th of November, 1826, apprised this Department of that fact, and that Mr. McRay had been superseded; in consequence of which information his accounts were immediately put into a train for settlement, and were reported to the Agent of the Treasury for suit on the 30th of that month.

The balance which was found to be due from him to the United States on that settlement, and for which he was reported for suit, was $23,089 57.

With considerations of great respect, I have the honor to be your obedient servant,

JOS. ANDERSON, *Comptroller.*

Hon. RICHARD RUSH, *Secretary of the Treasury.*

GENERAL LAND OFFICE, *February* 28, 1827.

SIR: In compliance with your request, communicated to me yesterday by Mr. Washington, I now transmit the correspondence with General Rector relative to the bond given by him under his last commission. The letters are marked from A to H.

The paper marked K is a copy of the bond given by General Rector on the 7th of August, 1823, and transmitted with his letter of the 7th of November, 1823, both of which were submitted to the Hon. Secretary of the Treasury on the 3d of September, 1824, and which are presumed to be on file in the Comptroller's office. The bond returned to General Rector on the 1st of December, 1823, was that acknowledged by my letter of the 18th of September, 1823, to have been received from him, and which, it is believed, was a duplicate of the one on file, with the exception of the certificate of the District Attorney as to the sufficiency of the securities. It will appear, from my letter to the Secretary of the Treasury, dated September 3, 1824, that General Rector never did execute a bond agreeably to the forms prescribed after I came into office. It is proper to state that no money ever was advanced after I came into office to General Rector on account of surveying the public lands.

The papers marked No. 1 to 7 contain the correspondence relative to the bond of William D. McRay.

It may be proper to remark that Mr. McRay was recommended for the office of Receiver by a gentleman of such high official standing that of course some confidence was reposed in his representations, but that, in consequence of his conduct, the regulations contained in the paper marked No. 8 were adopted, and are now in force.

I have the honor to be your obedient servant,

GEO. GRAHAM.

Hon. RICHARD RUSH, *Secretary of the Treasury.*

TREASURY DEPARTMENT, *Fifth Auditor's Office, February* 28, 1827.

SIR: In reply to your letter of this day's date, enclosing to me a copy of a resolution of the Senate of the 20th of April last, I have the honor to inform you that of the names of the persons therein specified as directors of the Bank of Missouri, suits have been instituted against the following upon reports made to me by the Second Comptroller, viz:

James Kennerly, late agent of Indian Department; suit ordered September 3, 1823, for $29,890 59. Returned by clerk of court September term, 1825, *non est inventus.*

A. L. Langham, late captain 19th infantry; suit ordered December 17, 1821, for $2,572; judgment February term, 1823, for $2,755 25; levied on real estate; made on sale of real estate $572 76—marshal's return.

Thomas H. Benton, lieutenant colonel 39th infantry; suit ordered October 27, 1819, for $1,554 38; balance reduced May 15, 1820, to $384 05; judgment October term, 1822, $439 74.

Thomas Hempstead, military storekeeper at St. Louis; suit ordered November 22, 1822, for $15,052 65; balance reduced by subsequent settlements to $4,781 33; judgment June term, 1823.

Thomas Hempstead, paymaster of militia; suit ordered November 22, 1822, for $15,736 12; balance reduced by subsequent settlements to $7,625 97; judgment June term, 1823. Made on sale of real estate upon execution against the administrator of Elijah Beebe, one of the sureties of Hempstead, the sum of $2,446 80, after deducting costs.

Henry Dodge, the marshal, having retained this money in his hands, suit has been ordered against him for its recovery.

Thomas F. Riddeck, president of the Bank of Missouri, (agent for paying pensioners;) suit ordered August 18, 1824, for $2,596 32. No return received from District Attorney.

I have the honor to be, with great respect, sir, your most obedient servant,

S. PLEASONTON, *Agent of the Treasury.*

Hon. RICHARD RUSH, *Secretary of the Treasury.*

No. 1.

GENERAL LAND OFFICE, *February* 5, 1824.

SIR: I have the honor to transmit herewith your commission as Receiver of Public Moneys for the western district of Missouri. You will, therefore, be pleased to qualify yourself as such by taking an

oath to support the Constitution of the United States, and by entering into a bond, with one or more good sureties, in the penalty of thirty thousand dollars for the faithful execution of your official duties. The solvency of the sureties is to be certified by the United States Attorney or Judge for the district in which they reside. The oath and certificate are to be endorsed on the bond, which is to be transmitted to this office. The necessary forms and instructions for your government will be sent to Lexington in a few days. The books and blanks necessary for the transaction of your official duties have been received at Lexington.

I am.

WILLIAM D. MCRAY, *Receiver of Public Moneys at Lexington, Mo.*

No. 2.

GENERAL LAND OFFICE, *January* 26, 1825.

SIR: I have the honor to request your immediate attention to the forwarding of your official bond, which was sent with your commission on the 5th of February last.

I am.

WM. D. MCRAY, *Receiver of Public Moneys, Lexington, Missouri.*

No. 3.

LEXINGTON, *March* 10, 1825.

SIR: Your communication of January 26 reached me per last mail. Immediately on the receipt of my commission I had the bond filled up, and forwarded it to St. Louis for the approval of the district judge. He was, however, absent on a visit, I believe, to Kentucky. At what time last fall he returned I am not informed. I, however, did not hear from him until within a short time. He declined certifying the solvency of my securities on the ground that they were unknown to him.

They consisted of ten or twelve of the most substantial individuals in the Upper Missouri; and to remove all doubts in the mind of the judge, I procured the certificate of the Circuit Court where the gentlemen reside. This, sir, I hope will be satisfactory in removing any doubts which might possibly arise of an intention to neglect my duty. I will attend to your request as soon as possible. The moment circumstances will justify it, I will repair to St. Louis, get a bond executed and certified according to your instruction. It should have been done ere this, but for the indisposition of my family and my remoteness from St. Louis.

I have the honor to be, with very great respect, your obedient and very humble servant,

W. D. MCRAY, *Receiver.*

GEORGE GRAHAM, Esq., *Commissioner of the General Land Office.*

No. 4.

LEXINGTON, *April* 12, 1825.

SIR: Since my last communication I have been informed by the Receiver at Franklin that the certificate of one of the circuit judges of the State of the solvency of his securities has been received. As I informed you, I had procured this kind of certificate immediately on the receipt of my commission, but deemed incompatible with your instructions. If it will be satisfactory, I should greatly prefer forwarding you a bond of this description, as it would supersede the necessity of my calling on my friends at St. Louis. I have, however, engaged such men as will not be rejected by the United States judge in case the other will not answer. Have the goodness to forward me another blank bond with your instructions on this subject. I assure you, sir, it is a source of much mortification to me, but I hope and believe it will terminate to your satisfaction.

I am, &c.,

W. D. MCRAY, *Receiver.*

G. GRAHAM, Esq., *Commissioner of the General Land Office.*

No. 5.

GENERAL LAND OFFICE, *May* 23, 1825.

SIR: Your letter of the 12th ultimo is received. Agreeably to your desire another blank bond is herewith transmitted, with a request that you will have it executed and returned to this office, agreeably to your former instructions, with as little delay as possible.

I am.

WM. D. MCRAY, Esq., *Receiver of Public Moneys, Lexington, Missouri.*

No. 6.

LEXINGTON, *Missouri, April* 20, 1825.

SIR: I have deferred forwarding my return and account current for the month of February, with the expectation of receiving instructions for the Treasury Department to pay a draft on General Jesup, drawn by Captain Brant, assistant quartermaster, for $5,000. When the draft was presented Captain Brant showed me a letter of instruction from the Quartermaster General, in which he states instructions have been given from the Treasury Department to pay Captain Brant's drafts on him for the above amount. Under the impression that the next mail would bring the instructions, and in consideration of the distance between this and St. Louis, I paid the money. I have no doubt but General Jesup was under the impression that the instructions had been given, and, should he have been mistaken, he will doubtless make the arrangements at Washington.

I have the honor to be, &c.,

WM. D. McRAY, *Receiver.*

GEORGE GRAHAM, Esq., *Commissioner of the General Land Office.*

No. 7.

GENERAL LAND OFFICE, *September* 12, 1825.

SIR: Your monthly return and account current for July last has been received.

I take this opportunity of again inquiring repecting your official bond. No further delay in its transmission can reasonably be expected or admitted.

With great respect, &c.,

GEO. GRAHAM.

WM. D. McRAY, Esq., *Receiver at Lexington, Missouri.*

No. 8.

[CIRCULAR.]

TREASURY DEPARTMENT, *General Land Office, January* 30, 1826.

SIR: The Secretary of the Treasury has directed permanent instructions to be given that, in case of a new appointment of a Receiver for a Land Office, sales are to be suspended until such Receiver shall have exhibited to the Register of such office his official bond, regularly executed, for the due performance of his duties; and that, after the expiration of the commission of a Receiver, sales are also to be suspended until the Receiver shall have exhibited to the Register his official bond, regularly executed, under the new commission; so that, in either case, no sale will take place, except where there is a Receiver actually in commission, and acting under the responsibility of a proper official bond, and where the sale is within the time for which such commission is granted. The Receiver's commission will, therefore, be transmitted in all cases to the Register, who will have particularly to note the period of its limitation, and suspend sales agreeably to the instructions now given.

With great respect, your obedient servant,

——— ———.

Land Office at ———

A.

Copy of a letter from the Commissioner of the General Land Office to William Rector, Esq., dated June 13, 1823.

SIR: Enclosed you have a commission from the President of the United States, reappointing you, by and with the advice and consent of the Senate, surveyor of public lands in the States of Illinois and Missouri, and for the Territory of Arkansas, for the term of four years from the date thereof, (the 20th February, 1823.) You will please to qualify yourself by taking an oath to support the Constitution of the United States, and by entering into bond, with one or more good securities, in the sum of thirty thousand dollars. The sureties are to be approved by the United States District Judge or Attorney, which certificate must be endorsed on the bond, a form of which is enclosed. The bond and oath are to be sent to this office.

I am, &c., &c.,

JOHN McLEAN, *Commissioner.*

B.

SURVEYOR'S OFFICE, *St. Louis, July* 11, 1823.

SIR: I received by the last mail your letter of the 13th ultimo, together with a commission from the President of the United States, reappointing me surveyor of the lands of the United States in the States of Illinois and Missouri and Territory of Arkansas, and a blank bond which I am to enter into, with the necessary security, for the faithful discharge of the duties of my office.

I have qualified so far as it is practicable for me to qualify at this time, by taking and subscribing the usual oath of office. But as it is necessary for my securities to be approved of by the United States District Judge or Attorney, it is impossible for me at this time to obtain such approval, as the District Judge is now absent, it is said, on a visit to Tennessee, and the late District Attorney has deceased. As soon as the judge shall return home, or a District Attorney shall be present, the said bond shall be executed in due and legal form and forwarded to you.

I have the honor to be, &c., &c.,

WM. RECTOR.

Hon. JOHN MCLEAN, *Commissioner of General Land Office, Washington.*

C.

Circular to Surveyors General.

TREASURY DEPARTMENT, *General Land Office, July* 21, 1823.

SIR: Having deemed it necessary to adopt a new form for the bond required to be given by the Surveyors General by the act of the 7th May, 1822, I have to request that you will be pleased to renew your bond agreeably to the form enclosed, on the receipt of which the bond heretofore executed under your late commission will be returned.

I am, &c., &c.,

GEO. GRAHAM, *Commissioner.*

D.

[Extract.]

TREASURY DEPARTMENT, *General Land Office, August* 2, 1823.

"SIR: Yours of the 11th ultimo is received. The delay in fully executing your bond will be productive of no inconvenience, as I find it necessary to comply with the provisions of the law to vary the forms, of which you have been advised."

WILLIAM RECTOR, Esq., *Surveyor of Public Lands, St. Louis, Missouri.*

E.

SURVEYOR'S OFFICE, *St. Louis, August* 8, 1823.

SIR: On the 11th ultimo I addressed a letter to the Commissioner of the General Land Office acknowledging the receipt of his letter of the 13th June, together with my commission as surveyor of the public lands in Illinois, Missouri, and Arkansas, and of a blank bond to be entered into by me, with the necessary security, for the faithful discharge of the duties of my office. In my said letter I informed the Commissioner of the General Land Office that the United States judge for the district of Missouri was absent, as I understood, on a visit to Tennessee, and that the District Attorney had died a short time before the date of my letter, and that as soon as the judge should return to Missouri or a District Attorney be accessible to me, I would execute my bond, with the necessary securities, obtain the certificate required from the judge or attorney as the sufficiency of my securities, and forward it to the Treasury Department.

The judge has not yet returned home, and I have thought it best to enter into bond in duplicates, one of which you will herewith receive. As soon as I have an opportunity of obtaining the certificate required from the District Judge or Attorney, I will send the other with the said certificate annexed.

I am, with much respect, &c.,

WM. RECTOR.

Hon. GEORGE GRAHAM, *Commissioner General Land Office.*

F.

Copy of a letter from the Commissioner of the General Land Office to William Rector, Esq.

TREASURY DEPATMENT, *General Land Office, September* 18, 1823.

SIR: I have to acknowledge the receipt of your letter of the 8th ultimo, transmitting your official bond without the approval of the proper United States officer, for reasons satisfactorily explained in your letter. The bond in its present shape being only intended as temporary, you will be pleased to transmit the duplicate, properly certified, as soon as is in your power to do so.

I am, &c.,

GEORGE GRAHAM, *Commissioner.*

G.

TREASURY DEPARTMENT, *General Land Office, December* 1, 1823.

SIR: Your two letters, dated 7th ultimo, have been received. That covering your bond and requiring a further supply of money to meet the demands of surveying the public lands has been submitted to the Secretary of the Treasury, together with your letter of the 23d October, with a request that he would furnish you with such further credits on the Receivers as he might deem expedient.

Expecting that you would have left St. Louis for this place before a letter would reach you, I wrote to Mr. Bates, the Recorder, relative to the mode of resurveying the old confirmed Spanish surveys.

Should you get this letter before you leave St. Louis, I will thank you to furnish me with such information on this subject as may be in your power.

I am, &c.,

GEORGE GRAHAM.

P. S.—Your bond is returned, not being executed in the form prescribed by my letter of the 21st July; copies are enclosed.

H.

GENERAL LAND OFFICE, *September* 3, 1824.

SIR: I have the honor to enclose a bond executed by William Rector, late Surveyor General of the lands of the United States in the States of Illinois and Missouri and Territory of Arkansas, dated August 7, 1823, which was received on the 1st December last, when General Rector was advised that it was informal, and required to execute a new one agreeably to the form then enclosed to him. To that letter no answer has been received.

I have the honor to be, &c.,

GEO. GRAHAM.

Hon. WM. H. CRAWFORD, *Secretary of the Treasury.*

K.

Know all men by these presents, that we, William Rector, Alexander McNair, Stephen Rector, Thos. C. Rector, Jerh. Connor, B. G. Farrar, J. & G. H. Kennerly, Thos. Hempstead, Jos. C. Brown, are held and firmly bound unto the United States of America in the full and just sum of thirty thousand dollars, money of the United States; to which payment, well and truly to be made, we bind ourselves jointly and severally, our joint and several heirs, executors, and administrators, firmly by these presents. Sealed with our seals, and dated this 7th day of August, in the year one thousand eight hundred and twenty-three.

The condition of the foregoing obligation is such, that whereas the President of the United States hath, pursuant to law, appointed the said William Rector surveyor of the public lands in the States of Illinois and Missouri and in the Territory of Arkansas:

Now, therefore, if the said William Rector shall faithfully execute and discharge the duties of his office, then the above obligation to be void and of none effect; otherwise, it shall abide and remain in full force and virtue. (Signed duplicates.)

WM. RECTOR.	[SEAL.]
A. McNAIR.	[SEAL.]
STEPHEN RECTOR.	[SEAL.]
THOS. C. RECTOR.	[SEAL.]
JER. CONNOR.	[SEAL.]
B. G. FARRAR.	[SEAL.]
J. & G. H. KENNERLY.	[SEAL.]
THOS. HEMPSTEAD.	[SEAL.]
JOS. C. BROWN.	[SEAL.]

Sealed and delivered in presence of—

WILLIAM MILBURN.

I consider this bond with the surety sufficient for the sum of thirty thousand dollars.

N. WASH,

United States District Attorney for Missouri.

A true copy from the original, examined by—

S. DAVIDSON KING.
GEO. WOOD.

SEPTEMBER 3, 1824.

20TH CONGRESS.] No. 786. [1ST SESSION.

STATE OF THE FINANCES.

COMMUNICATED TO THE SENATE DECEMBER 10, 1827.

TREASURY DEPARTMENT, *December* 8, 1827.

SIR: I have the honor to transmit a report, prepared in obedience to the directions of the "act supplementary to the act entitled an act to establish the Treasury Department," passed on the 10th of May, 1800.

I have the honor to be, with the highest respect, your obedient servant,

RICHARD RUSH.

Hon. the PRESIDENT *of the Senate.*

REPORT.

In obedience to the act making it the duty of the Secretary of the Treasury to "lay before Congress, at the commencement of every session, a report on the subject of finance, containing estimates of the public revenue and public expenditures, and plans for improving or increasing the revenues from time to time," the Secretary proceeds to the task which that duty enjoins upon him.

It is satisfactory to be able to state, in the beginning, that the revenue accruing for the current year is likely to exceed rather than fall below that of the last. This is the more satisfactory, when considered in connexion with the fact of the unusually large importations of foreign merchandise in 1825. The importations for that year having greatly exceeded their average value for many years preceding, a subsequent reduction in their value had been looked to, under analogous facts heretofore occurring in the foreign trade of the country. This has proved to be less the case than might have been anticipated. Although the importations for the year ending on the thirtieth of September last are believed to have been less than for the year ending on the same day in 1826, those for 1827, commencing on the first of January, and ending with the close of the present month, will, in all probability, be greater. It is on the year calculated in the latter way that the annual revenue from the customs is estimated. The importations for the third quarter of the present year have been large, owing to the quantity of woolen goods which they embraced. If this, on the one hand, has been a cause specially operating to augment the entire importations of 1827, there are circumstances connected with other branches of the foreign trade that have been specially in operation to diminish them. The opinion may reasonably be entertained, founded on these and other considerations, that the reaction under the heavy importations of 1825 has arrived at its close. Aside, therefore, from unforeseen events, the importations for the next year, on which the revenue so mainly depends, under the present system of finance, may be expected to prove sufficiently ample for every ordinary financial purpose. The actual receipts into the Treasury during the current year have been less, in particulars that will be presently stated, than the sum at which they were estimated. They have been sufficient, however, with the balance in the Treasury at the commencement of the year, to meet every appropriation for the service of the year, including the sum of ten millions on account of the public debt.

As the state of the public debt, and manner in which the process of extinguishment goes on from year to year, is a subject on which the nation desires and expects to receive accurate and full information, it will be exhibited to Congress, in the first instance, upon the present occasion. The exposition of this subject will be given in connexion with a short retrospect.

From the 1st of January, 1825, to the close of the present year, there will have been applied to the principal of the public debt the sum of $21,297,210 93, and paid on account of interest the sum of $11,863,445 20, making a total of $33,160,656 13. Of the applications on account of the principal during these years, $7,725,034 88 were made in 1825; $7,064,709 21 in 1826; and $6,507,466 84 will have been made by the close of 1827. Of the preceding sum of $21,297,210 93 it is proper to state that a portion of it, viz: $5,000,000, was borrowed under the act of the twenty-sixth of May, 1824, at an interest of four and a half per cent., to pay off an equal portion of debt standing at an interest of six per cent. The aggregate amount of the public debt on the 1st of January, 1825, was $83,710,572 60. To this must be added the stock, amounting to $5,000,000, at four and a half per cent., created by the above act, but which was not issued until after the commencement of 1825, and a small amount of three per cent. stock that was subsequently issued, viz: $16 25, making the whole amount of the public debt, in 1825, $88,710,588 85. The aggregate amount at which it will stand on the 1st January, 1828, will be $67,413,377 92. The whole of the $21,297,210 93 applied to the principal of the debt in the three years mentioned have gone towards the reduction of the six per cent. stock. $5,000,000 of this sum having been replaced by the stock at four and a half per cent., issued under the act of the 26th of May aforesaid, are, of course, again to be ranked as part of the debt. It follows, that debt, in six per cent. stock, to the amount of $16,297,210 93 will have been absolutely extinguished, in the course of these three years, by the surplus money of the Treasury, in addition to $11,863,445 20 paid as interest. It also follows that $21,062,332 17, in principal and interest, will have been applied to the public debt during the years 1826 and 1827, out of the means of the Treasury, without any assistance whatever from loans. This is an amount greater than was required to be applied to it for these two years by the obligations of the Sinking Fund act.

It will be satisfactory to Congress to know that, during the three years in question, besides these payments made on account of the debt, and all other payments to meet the annual expenses of the Government, large sums have been applied to objects wearing a character neither temporary nor annual. By these are meant internal improvements, in the form of subscriptions to canals, and appropriations for otherwise opening and extending intercourse throughout the country; fortifications and armories; ships-of-war, naval docks, and other establishments connected with the Navy; public edifices of various descriptions, whether for purposes marine or civil; arming the militia; the purchase of lands from the Indians, and other expenses belonging to this department of the public service. On such objects, and others

kindred to them, the expenditures during these three years have reached a sum little short of $12,000,000. A nation that, after providing for the regular support of its Government, is seen to proceed in this manner in the payment of its public debt, and in additional disbursements so considerable, for which equivalents remain that for the most part are of permanent value to the nation, cannot be regarded as other than prosperous in its financial condition.

That the exact situation of the whole funded debt at this time may be seen, the several parts of which it consists will be distinctly set forth for the full information of Congress.

Its total amount on the first of October last was (statement No. 1) $68,913,541 08. This sum comprehends the old revolutionary three per cents, amounting to $13,296,247 70, redeemable at the pleasure of the Government, and the seven millions subscribed to the Bank of the United States, also redeemable at the pleasure of the Government.

The residue of the debt was contracted after the commencement of the war of 1812, and consists of various loans and stocks, created and redeemable at periods as follows:

1. The sum of $4,244,587 07, at six per cent., being the residue unpaid of the loan under the act of the 8th of February, 1813, and redeemable in 1826. The amount authorized to be borrowed under this act was sixteen millions. For this sum certificates of stock issued to the amount of $18,109,377 43, a premium having been given to the lenders. Of this amount there remain unpaid, as above, $4,244,587 07.

2. The sum of $13,096,542 90, at six per cent., being the residue unpaid of loans made under the act of the 24th of March, 1814, and redeemable in 1827. The amount authorized by this act was twenty-five millions. Of this amount there was borrowed, under loans contracted in 1814, the sum of $12,942,423 26. For this sum certificates of stock issued to the amount of $16,108,014 43, under a premium to the lenders, as above, of which there remain unpaid of the loan contracted on the 2d of May in that year, $8,507,866 36; of that contracted on the 22d of August, $4,050,780 77; and of other smaller loans, contracted under the act in the course of the same year, $537,895 77; making, in the whole, $13,096,542 90, as first above stated.

3. The sum of $9,490,099 10, at six per cent., being the residue unpaid of the loan under the act of the 3d of March, 1815, and redeemable in 1828. This act authorized a loan of eighteen millions four hundred and fifty-two thousand eight hundred dollars. There was borrowed under it the sum of $11,699,326 63, principally by the funding of Treasury notes, and certificates of stock issued to the amount of $12,288,147 56, of which there remain unpaid, as above, $9,490,099 10.

4. The sum of $769,668 08, at an interest of four and a half per cent., being one-half of the six per cent. stock of 1813, exchanged under the act of Congress of the 3d of March, 1825, and redeemable in 1829.

5. The sum of $769,668 08, at an interest of four and a half per cent., being the other half of the six per cent. stock exchanged as above, and redeemable in 1830.

6. The sum of $18,901 59, at five per cent., being one-third part of the sum of $56,704 77, issued in exchange for six per cent. stock of 1813, 1814, and 1815, under the act of the 20th of April, 1822, and redeemable in 1831.

7. The sum of $18,901 59, at five per cent., being one other third part subscribed as above stated, and redeemable in 1832.

8. The sum of $10,000,000, at four and a half per cent., being stock created under the acts of the 24th and 26th of May, 1824, for sums borrowed of the Bank of the United States, one-half to pay the Florida claims, the other half to pay off the six per cent. stock of 1812, and redeemable in 1832.

9. The sum of $999,999 13, at five per cent., being stock created by the act of the 15th of May, 1820, and redeemable in 1832.

10. The sum of $18,901 59, at five per cent., being the remaining third subscribed under the act of the 20th of April, 1822, and redeemable in 1833.

11. The sum of $2,227,363 97, at four and a half per cent., being one-half of the amount subscribed in exchange for six per cent. stock of 1813, under the act of the 26th of May, 1824, and redeemable in 1833.

12. The sum of $2,227,363 98, at four and a half per cent., being the other half subscribed under the act last above stated, and redeemable in 1834.

13. The sum of $4,735,296 30, at five per cent., being the amount of stock issued under the act of the 3d of March, 1821, and redeemable in 1835.

The foregoing enumeration gives the aggregate of $68,913,541 08, stated as the amount of the debt on the first of October last.

Of this aggregate it may not be improper here to state that $49,001,215 36 are owned in the United States, and $19,912,325 72 by foreigners.

A payment being about to be made on account of the principal of the debt at the close of the present year, in addition to one that was made in July, its total aggregate amount on the 1st of January, 1828, will be $67,413,377 92.

To make up this aggregate all the items exhibited in the foregoing view of the whole debt are included; but the whole together gives the nominal, rather than the real amount of the debt. Its real amount on the 1st of January, 1828, will be but a fraction above sixty millions. The sum of seven millions subscribed by the Government to the Bank of the United States is, in effect, destroyed as debt by the United States owning an equal amount in the shares of the bank. So far is this sum from being any charge upon the Treasury, that the Treasury is annually receiving interest for it in the dividends upon the shares. Whenever the latter are sold, they may at least be expected to replace the sum that was invested in them. The old revolutionary three per cents, too, have now existed nearly forty years. By the provisions of the Sinking Fund act this stock can only be bought up and extinguished by the Government, when the price shall fall to sixty-five dollars for every one hundred dollars. This in all probability will prevent, for some time to come, the $13,296,247 70, of which this stock consists, being any charge upon the resources of the nation, so far as paying off the principal is concerned; as it would be difficult to say when the obligation to pay it off will attach under the above act, or when it could otherwise be done with full advantage to the public. It is many years since this stock has been as low as sixty-five dollars for one hundred, and there is no present prospect of its falling so low. The portions of the debt, therefore, which under the existing enactments of the law can alone be met by an annual and ascertained process of extinguishment, unless the three per cents should be paid off at one hundred, cannot be computed at more than $47,117,130 22. It is plain that this amount is rapidly hastening to extinguishment. If the United States continue at peace, and there is, happily, no present prospect of its interruption, their debt must in a few years more disappear. The new obligations which will devolve upon the National Councils, in reference to the pecuniary resources of the country, when liberated from large annual payments on account of the debt, the wisdom of those Councils will, at the proper season, know how to estimate.

It remains to make known, in conclusion, under this head, the operations had at the Treasury upon the public debt since the adjournment of the last session of Congress.

In the last annual report from this Department, a loan to the amount of sixteen millions, at an interest not to exceed five per cent., was recommended. The object of such a loan was to pay off a portion of the debt, equal to sixteen millions, bearing an interest of six per cent. No law to this effect having passed, it became the duty of the Department to proceed in the work of paying off the six per cent. as far as the means of the Treasury would allow. Accordingly, on the first July, the sum of $5,007,303 68 was paid on account of the six per cent. loan, created by the act of the 8th of February, 1813. By the decision of the Commissioners of the Sinking Fund, in September, it was agreed that the further sum of $1,500,000 should be paid, on account of the same loan, at the termination of the present quarter of this year. Public notices have been issued in conformity with this decision and are now outstanding. A small fraction over the sum is included in the notice, the terms of the loan having rendered it necessary that the certificates to be paid off should be fixed upon by lot, and the last drawn number in this instance, as in the payment of July, having given the fractional excess. The manner of drawing the lots having been minutely described in a paper annexed to the last annual report, it will not here be repeated. In deciding upon the further payment of $1,500,000, the Commissioners had due reference to the fourth section of the Sinking Fund act of March 3, 1817, which declares that, "whenever there shall be, at any time after an adjournment of Congress, in any year, a surplus of money in the Treasury above the sums appropriated for the service of such year, the payment of which to the Commissioners of the Sinking Fund will yet leave in the Treasury, at the end of the year, a balance equal to two millions of dollars, then such surplus shall be, and the same is hereby, appropriated to the Sinking Fund, to be paid at such times as the situation of the Treasury will best permit." But this provision was not viewed as creating any obstacle to the decision. The construction and practice at the Treasury, since the passage of the act, have invariably been not to consider the above provision as attaching, so long as any part of the ten millions remain unapplied to the debt, this sum being considered, under the very object and terms of the act, as a standing appropriation for the service of the year.

No further remarks are deemed necessary at this time in relation to the public debt. Should the laws respecting it remain unchanged, payments on account of the principal will continue to be made throughout the ensuing year, in such ways as the obligations of the laws direct and the means of the Treasury may best allow.

PUBLIC REVENUE AND EXPENDITURE OF THE YEARS 1826 AND 1827.

The net revenue which accrued from duties on imports and tonnage during the year 1826 amounted (statement A) to		$20,248,054 30
The actual receipts into the Treasury, from all sources, during the year 1826 amounted to		$25,260,534 21
Viz:		
Customs, (statement A)	$23,341,331 77	
Public lands, (statement D)	1,393,785 09	
Dividends on stock in the Bank of the United States, arrears of internal duties and direct taxes, and incidental receipts, (statement E)	500,228 90	
Repayments of advances made in the War Department for services or supplies prior to the 1st of July, 1815	25,088 45	
Making, with the balance in the Treasury on the 1st of January, 1826		5,201,650 43
An aggregate of		30,462,084 64
The actual expenditures of the United States on all accounts, during the year 1826, amounted (statement F) to		24,103,398 46
Viz:		
Civil, diplomatic, and miscellaneous	$2,600,177 79	
Military service, including fortifications, ordnance, Indian Department, revolutionary and military pensions, arming the militia, and arrearages prior to the 1st of January, 1817	6,243,236 03	
Naval service, including the gradual increase of the Navy	4,218,902 45	
Public debt	11,041,082 19	
Leaving a balance in the Treasury on the 1st of January, 1827, of		6,358,686 18
The actual receipts into the Treasury during the first three quarters of the year 1827 are estimated to have amounted to		$17,488,810 07
Viz:		
Customs	$15,142,892 68	
Public lands, (statement G)	1,212,011 29	
Dividends on stock in the Bank of the United States	420,000 00	
Arrears of internal duties and direct taxes and incidental receipts, (statement H)	681,561 12	
(This item includes the sum of $602,480, as the first moiety of a sum paid by the British Government, by virtue of a convention under the first article of the treaty of Ghent, for slaves carried off by British officers in contravention of that treaty; which sum, as it is paid out to the American claimants by Treasury warrants in the usual form, has a place among the actual receipts of the year, though no part of the revenue.)		
Carried forward	17,456,465 09	17,488,810 07

Brought forward.....		$17,456,465 09	$17,488,810 07
Repayments of advances made in the War Department for services or supplies prior to the 1st of July, 1815.....		32,344 98	
And the actual receipts into the Treasury during the fourth quarter of the year (including the other moiety of the sum explained as above) are estimated at.....			5,117,480 00
Making the total estimated receipts into the Treasury during the year 1827.....			22,606,290 07
And with the balance in the Treasury on the 31st of December, 1826, of.....			6,358,686 18
An aggregate of.....			28,964,976 25
The expenditures of the first three quarters of the year 1827 are estimated to have amounted to (statement I).....		$17,895,390 96	
Viz:			
Civil, diplomatic, and miscellaneous.....	$2,013,520 47		
(This item includes $294,392 23, paid to the American claimants, under the first article of the treaty of Ghent, in virtue of awards duly made in their favor.)			
Military service, including fortifications, ordnance, Indian Department, revolutionary and military pensions, arming the militia, and arrearages prior to the 1st of January, 1817.....	4,750,271 15		
Naval service, including the gradual increase of the Navy.....	3,458,575 91		
Public debt, viz:			
Reimbursement of principal..... $5,007,303 68			
Payment of interest..... 2,665,719 75			
	7,673,023 43		
And the expenditures of the fourth quarter are estmated at.....		4,800,000 00	
Viz:			
Civil, diplomatic, and miscellaneous.....	672,243 42		
(This item includes $92,687 67, as amount of awards under the first article of the treaty of Ghent.)			
Military service, including fortifications, ordnance, Indian Department, revolutionary and military pensions, arming the militia, and arrearages prior to the 1st of January, 1817.....	900,000 00		
Naval service, including the gradual increase of the Navy.....	875,000 00		
Public debt, viz:			
Reimbursement of principal..... $1,500,163 16			
Payment of interest..... 852,593 42			
	2,352,756 58		
Making the total expenditure of the year 1827.....			22,695,390 96
And leaving in the Treasury on the 1st of January, 1828, an estimated balance of.....			6,269,585 29

It will be observed from the above statements that the receipts into the Treasury, from all sources in 1826, were $25,260,434 21. The sum at which they were estimated in the annual report of 1825 was $25,500,000. From the statements and estimates applicable to 1827, it will also be observed that the sums received and expected to be received, from all sources, during this year, (apart from the moneys paid under the treaty of Ghent,) will amount to $21,401,330 07. The amount at which they were estimated in the annual report of 1826 was $23,150,000. It is therefore expected that the entire receipts of 1827 will be $1,748,669 93 less than the estimates presented in 1826.

Of this difference upwards of $400,000 were caused by postponements in the sales of the public lands. The estimate in 1826 of receipts from this source for 1827 was fixed at two millions of dollars. This was founded, in part, as stated in the report, on expected sales of a considerable quantity of relinquished lands in Alabama. These sales having been postponed until 1828, the amount which it was anticipated they would yield should therefore be stricken from the estimate. With this deduction, the amount produced by the sales of the public lands in 1827 will be found to correspond very nearly, in all other particulars, with the estimate.

The remaining difference has been in the customs. This has proceeded from the uncertainties that attend all estimates of the revenue depending upon foreign commerce—itself ever uncertain. These estimates, whether given by this Department or by committees of Congress, specially scrutinizing them under all the lights attainable, have often, heretofore, from causes impossible to have been foreknown, been disappointed by the result. The disappointment has sometimes been upon a larger, sometimes upon a smaller scale. Such estimates can, therefore, on no occasion be regarded in any other light than as an approximation to that sum always desirable to be known, but rarely, if ever, in a long series of years, foretold with precision. The estimates presented for 1827 were formed upon bases which had the sanction of past experience in giving reasonable promise of a fair approach to the true result. Whilst, on the one side, expectations of a redundant income should not be too confidently indulged, it becomes a duty, on the other, not to estimate the receipts below the amount which the usual probabilities seem to warrant, lest the public service should be stinted in any useful particular by the restrained appropriations of Congress. The importations for 1827, taking into the account the calendar year, will, it is believed, as before intimated, exceed the importations for 1826. But those for the first two quarters of 1827 have been very small. Had they borne the same proportion to those of the last two quarters that the importa-

tions of the first two quarters have borne to those of the last two, on an average of five years preceding, the actual receipts into the Treasury from the customs in 1827 would have been larger. This effect would have grown out of the terms of credit allowed on duty bonds. By these terms a portion of the payments always falls due within the year, on importations made during the first six months of the year. The average importations for the first six months during five years that preceded 1827 were larger than those for the last six months. For 1827 there is every probability that this ratio of importations on the time of the whole year will be reversed. It is so as far as yet ascertained. We are reminded, even by the experience of recent years, of the frequent variations between the anticipations and the issue in this part of our fiscal system. In 1817 the estimated receipts from the customs were $24,000,000, and the actual receipts $26,283,348. In 1818 the estimated receipts were $20,000,000, and the actual receipts $17,176,385. In 1819, 1820, and 1821, the estimates from the same source were successively given at $21,000,000, $19,000,000, and $14,000,000. The sums successively received were $20,283 608, $15,005,612, and $13,004,447. These disappointments sprung from supervenient causes, the means of knowing which did not exist when the estimates were made. There have been, at other epochs, differences much more considerable, which need not be detailed; yet it may not be irrelevant to the purpose of setting forth the intrinsic uncertainties of this branch of revenue to add, that, for the last of the years here indicated, after the estimate had been given in from the Treasury at $14,000,000, the proper committee of one of the branches of the Legislature, thinking it too low, raised it to $15,000,000. The receipts for that year (1821) scarcely exceeded $13,000,000, as already stated. The allusion to these facts would be incomplete in its purpose without the further remark, that the affairs of this Department are well known to have been conducted with great general accuracy during the years mentioned.

The balance of $6,269,585 29, that will probably be in the Treasury on the 1st of January, 1828, will be subject to the following charges: 1. The balance of unapplied appropriations which will remain to be satisfied after the 1st of January, 1828, estimated at $3,980,000. 2. About $1,000,000 in funds that cannot be considered as effective, being made up of debts due from banks in several of the States heretofore used by the Government as banks of deposit, or the notes of which were received whilst payments in specie were suspended. As was stated in a former report, the recovery of these debts, though measures to that end are in train, must, in many instances, be regarded as doubtful, and will probably be slow in all. 3. The sum of $817,880, being the amount which it is believed will remain unpaid of the moneys received under the first article of the treaty of Ghent.

ESTIMATE OF THE PUBLIC REVENUE AND EXPENDITURE FOR 1828.

The value of importations into the United States during the year ending on the 30th of September last is estimated at $81,000,000. The exportations for the same period are estimated at $80,000,000. When the more exact statistical returns for the year are laid before Congress, as they will be in the course of the session, it will be perceived that there has been a diminution in the imports from China during the present year, as compared with the past. The diminution has been very considerable, both in teas and silks. This fact will show, in the end, the greater excess of importations from Europe during the present year, whence our foreign manufactures are principally derived. The fourth year is now in progress since the passage of the act of Congress augmenting the duties on imported merchandise. We are, therefore, at a point enabling us to speak on grounds more authentic than hitherto of the effect of that act upon the foreign commerce of the nation. By comparing the time that has elapsed since its operation with an equal portion of time that preceded, it appears that both the imports and exports have, in the aggregate, increased. They stand thus: Total value of importations for the years 1822, 1823, and 1824, $241,000,000; total for 1825, 1826, and 1827, $262,000,000. Total value of exportations for the three former years, $222,000,000; total value for the three latter years, $257,000,000. Fractions are dropped both ways. The result is not affected by the re-exportations of foreign merchandise for the same time, which bear a proportion, as nearly as may be, equal on the basis of importations for the two periods. It will be understood that in these statements of importations and exportations for a term of six years, those for 1827 are given by estimate only for a portion of the year; but it is not believed that there will be any such change in them as to shake the general results. The articles of domestic manufacture exported in 1827 are estimated at upwards of $7,000,000, a sum greater than that to which they have ever before amounted in any one year.

A tariff of duties upon foreign productions may, without doubt, be so raised as to affect injuriously the interests of foreign commerce. To suppose that the tariff of the United States, established by the act of May, 1824, is at such a pitch, would be contrary to analogies afforded by the history of other commercial nations, and, thus far, to the experience of our own. It is believed, on the contrary, that its rates might be augmented in important particulars without hazarding any such consequences to foreign trade in its ultimate course and aggregate value, and that a true national policy dictates their augmentation. The increase of our imports and exports since the tariff of 1824 becomes the more striking from the consideration that, in 1826, there was witnessed in Europe an extraordinary depression of prices. This was followed by a proportionate stagnation in all the operations of purchase and sale. The evil assumed a magnitude productive, in that hemisphere, not only of great individual suffering, but of anxiety in Governments. It was at such a moment that we began to reap the benefits of the profitable turn given to a portion of the industry of our own country by the provisions of the tariff. Had it not been for the demand of our own manufacturers for some of the agricultural staples of the country, the presumption is authorized that the fall of prices in Europe at that period would have been differently felt by our agricultural classes here. Similar occurrences abroad had, on former occasions, been followed by pecuniary losses in this country much more extensive and formidable. The increased number of artisans within our borders, and greater scope of their operations, evidently tended to leave the agriculturist less exclusively dependent upon foreign markets than if the latter had been his sole reliance. Nor have the benefits of manufacturing industry ended here. The proof strengthens that many articles have become cheaper, more abundant, and of superior quality, by the effect of competition among the home artisans, than when derived only from abroad. The opening of new objects of labor, by multiplying the occupations of men, has also increased the public prosperity. This has produced an increased ability to buy all articles of consumption whencesoever obtained. Hence foreign trade has not declined, of which we have the incontestable evidence just stated, whilst new domestic resources in manufacturing labor have been unfolding themselves. As the latter are more amply brought out, it is confidently anticipated that the former will become wider and more enriching in its range. If the new fields of labor have only, as yet, been opened in particular divisions

of the country, other divisions will reap a full measure of benefit. If there can be no dissent to the maxim, as between independent nations, that the prosperity of one promotes that of another, it cannot be doubted that different parts of the same nation will derive reciprocal prosperity from the same cause. The United States are distinguished in this respect by a lot as peculiar as it is favorable. Nothing can exceed the inducements to various and subdivided traffic that abound within their own limits. It is here that the economist may hope to see exemplified every essential advantage of the foreign and home trade blended in the same system, moulded by the same policy, and freed from the jealousies that have frustrated, and must ever continue to frustrate, the benevolent but impracticable theories of commercial intercourse as between distinct nations. It is not merely that the extent of climate and soil in the Union are adapted to all pursuits that can give activity and fruitfulness to industry under every form. These are but natural advantages. It is the exchange of the products of industry upon terms the most desirable and the most gainful throughout so ample an extent of home dominion that will exalt such natural advantages to the utmost. It is here that commerce may be carried on freed from every restriction, and probably for the first time upon a political and geographical theatre so expanded. The appropriate industry of each portion may go into unfettered action; of Louisiana and of Massachusetts, of Georgia and of Rhode Island. A vast home trade resembling foreign trade, as well by intervening distances as the nature of its exchanges, will be prosecuted, whether along the ocean or the water highways of the interior, untrammelled by tolls or imposts of any kind, and without even the necessity of custom-houses; or giving to such establishments uses only formal. Such a trade can only, however, have its proper value by the extensive success of manufactures. There is nothing else can impart to labor in the United States the necessary variety in its objects, and the necessary regularity and fullness in the demand. There is nothing else can adequately augment and diversify the list of commodities for which the necessities and enjoyments of improved life are ever making calls. There is nothing else will raise up towns on the surface of our territory at every commanding point, without which land can never be made to yield the full amount of which it is susceptible, or the farmer be sure of steady and remunerating prices. It hardly need be added how a course of policy that would infuse augmented vigor and briskness into a coasting trade embracing in its range nearly one-half of a continent would tend to enlarge in all ways the essential foundations of naval strength.

Manufactures are recommended by every consideration that can bear upon the riches, the security, and the power of the State. The effect upon agricultural prices produced by the perpetual presence of armies in a country will not too strongly illustrate the extent of the benefit that the manufacturing class renders to the class of farmers. The parallel ends, indeed, here, and ends beneficently; for, whilst the soldier does nothing but consume, the manufacturer produces as well as consumes, supplying the farmer with articles as necessary as those which he receives from him. Manufacturing industry advances the intellectual no less than the physical power of a State, by the various knowledge which its complicated pursuits put into requisition. It is the course of industry which must lay the foundation of those arts which tend to refinement in a nation, for which intellectual nations, and none more than Republics, have acquired renown. The time has passed when objections might be made to manufactures, from the limited amount of our population and the dearness of labor. The population throughout large portions of the Union is now sufficient, both in amount and density, for any operations of manual labor; while science, by applying its inventions to this kind of labor, has abridged its expensiveness. Where a single State of the Union has recently been seen to complete a public work, which, for its great extent and skilful execution, may compare with similar works achieved in any part of the world, it will not readily be believed that the country of which that State is but a part can be deficient in the means of prosecuting manufacturing labor, however extended the scale upon which it may be demanded. The completion of such a work—the New York canal—is, of itself, a memorial of the highest authenticity that the nation has reached a point qualifying it for whatever undertakings its true interests point out, and to which other nations have been found equal. As little has the objection to manufactures founded upon moral causes any place. That they lead to deterioration in portions of the people is not to be admitted. Facts, on the contrary, teach that the freest and most enlightened, as well as most opulent and powerful countries of Europe, are those in which manufacturers bear the greatest proportion to the other productive classes. Their success begets industry, which is favorable to good habits. It begets prosperity, which supplies them with comforts and raises up their condition. The remark rests on general results, aside from partial exceptions. It is equally borne out by facts that countries in which there is an undue predominance of agricultural population are the poorest, and their inhabitants the most depressed. Sailors, considered as a class, have their lives shortened by the hardships that they undergo. Yet when was this alleged as a reason for extirpating commerce? In like manner that co-equal agent in lifting up the condition of nations—manufacturing industry—would be entitled to favor, even if partial evils flowed from it, as these must give way in the scheme of society to preponderating good. But if authentic information justifies the conclusion that the pursuit of manufactures tends not to deterioration in a people, but the reverse, the policy inculcated acquires new force. The experience of our own country confirms the accounts from others, and we may be allowed to add the hope that the influence of our political institutions upon individual and social life will operate to keep up still more the moral tone of this portion of our population as time multiplies its numbers.

Remarks like the preceding are believed to be justified by the success which manufacturing industry has already attained in the United States, as far as it has received adequate protection. They are conceived to be not less appropriate to the design which is entertained of recommending an increase of that protection where it is most demanded. There is little hazard of a community ever forcing manufactures not adapted to its soil, climate, and all its other capabilities. Still less can the hazard exist where the powers of legislation are deposited in the hands of those who are imbued with the collective intelligence of the community. Every country possesses its physical characteristics; as those stamped by its government, its laws, and the leading wants and tastes of its population. In these lie the causes that make up its inherent capabilities for the pursuit of some branches of industry more than others. Manufactures once established to the proper limit of these, and scope enough will remain for foreign commerce in other commodities that will come into demand. The demand for others never fails to increase, as increasing wealth at home enlarges the capacity to procure them, and superinduces the new artificial desires that crave them. Wealth at home must increase as manufacturing labor increases. Money, as representing wealth, must increase, since each year that witnesses an increase in the amount of consumable goods must witness a proportionate increase in the medium necessary to circulate them. These are truths too obvious to be dwelt upon, and too important to national prosperity to be disregarded

in practice. Amongst the branches of home industry deserving special care at all times are those which conduce to subsistence, shelter, clothing, and defence. It is intended, on the present occasion, respectfully to recommend to the consideration of Congress, as classing under one or other of these primary heads, the expediency of increasing the present duties—

1. Upon woolen goods and foreign wool.
2. Upon fine cotton goods.
3. Upon bar iron.
4. Upon hemp.

The time that has passed since the tariff of 1824 has been sufficient to show that the duties fixed by it upon these articles are not adequate to the measure of success in producing them at home which their cardinal importance merits. A change since 1824 in the laws of Great Britain, in regard to those first named, has also rendered almost abortive the provisions of the tariff in their favor. It belongs to the purpose of this report, which looks to the encouragement of the national industry in preference to any that is foreign, here to state that for a period of six successive years, ending with 1826, the value of woolen goods and cotton goods imported into the United States from the country just named exceeds one hundred millions of dollars; and the value of iron and of articles manufactured from iron, seventeen millions. During one of these years the woolens exported from that country to this exceeded the amount of those exported to the whole of Europe put together. For the means of exchange against an amount of foreign manufactures so great, the United States have had three principal staples of their soil, viz: wheat flour, tobacco, and cotton. The first of these the same country has by her laws positively or virtually excluded, during the same period of years, from consumption within her domains. The second she has admitted under a duty of more than six hundred per cent. The third she has received with little scruple. She has known how to convert it into a means of wealth to her own industrious people, greater than had ever before, in her whole annals, been derived from any single commodity. This she has done, first, by working it up for her home use, upon the largest scale; and next, by making it subserve the interests of her foreign trade. She has sent it over all seas, wherever a market opened, but chiefly back again to us, to be bought under the enhancements of her own labor, at prices four and fivefold those which she has paid us for it. Commerce upon the terms attested by such facts cannot be pronounced just as between the parties. The conviction is deeply entertained that the best interests of the nation point to the expediency of reviewing and correcting a species of commercial intercourse so unequal. It may be applicable to subjoin that the woolen, cotton, and iron goods imported from all other parts of the world, during the years indicated, are found to be but about one-sixth part of the value of those obtained from the country whose laws fall with edicts of exclusion, or with such disproportionate duties, upon the produce of the United States—not only the articles mentioned, but more that might be mentioned.

The complete establishment of American manufactures in wool, cotton, iron, and hemp, is believed to be of very high moment to the nation. All the principal raw materials for carrying them on are at hand, or could be commanded. The skill for imparting excellence to them would come at the proper time. There would be no want of labor, to which an abundant water-power, as well as artificial machinery, would everywhere be lending its assistance. Capital would be found for investment in them. If their establishment by the immediate protection of the laws should at first raise the cost of the articles, and for a succession of years keep it up, a true forecast, looking to the future rather than adapting all its calculations to the existing hour, would not hesitate to embrace the protecting policy. Nations that would found schemes of solid and durable advantage must be ready to do so at the peril of temporary privation. It is the great term of national, as of individual superiority and distinction. To buy cheap is not the only or always the chief good. It is for legislators who have to deal with the practical interests of mankind to give to abstract propositions the necessary limitations. Considerations higher than those of present mercantile gain have often swayed the counsels of nations—of nations whose wisdom in this respect we ought not lightly to impugn, any more than we can at all question their long pre-eminence in prosperity. Need it be said that England had her laws to protect her tonnage for more than a century, during all which time she might have employed the tonnage of other States at a price much below that at which she built and used her own? Need it be added what results to her maritime and commercial sway have flowed from her resolute perseverance in those laws? Need it be said that France, conspicuous for positive as for progressive riches, and comforts, and power, still excludes from her territory fabrics that might trench upon the custom of her own workshops, in branches of labor and art believed to be conducive to the national resources, whilst they confer also the means of individual thrift? Shall the many laws of these two great States, at periods when they were laying the foundations of their manufacturing industry, be recounted, all tending to foster it by means the most efficacious; laws to the essential principle of which they still, in so many instances, systematically adhere? Shall we call to recollection, especially, the ordinance of M. Calonne, which invited to France artificers from all nations, allowing them equal privileges with those they enjoyed in their native countries, and granting them an immunity from duties on the importation of the materials used in their manufactures; nay, more, exempting them and their workmen from all personal or other taxes? These, with analogous illustrations, as numerous as applicable, will be forborne, as too familiar to be recapitulated. The protecting laws to our own tonnage, our own coasting trade, our own fisheries, still in force, and which first raised up the prostrate navigation of the United States, may supersede other references. These show how the fathers of the Republic were awake to the wisdom of other times and other nations, knowing how to make it their own. Their recorded opinions attest that they were equally awake to the principle of encouraging manufactures in the broadest sense. If they did not carry it further into practice, it is because a proper discrimination saw, in the circumstances of that early day, whether, as regarded the state of the world from without, or our own internal condition, no sufficient motive for giving to the principle a more extended application. But if this species of industry should not be prematurely gone into, so neither ought the laws to neglect it too long. Excellence is of slow growth. Rarely is it quick or spontaneous in the material any more than in the moral world. Time is an agent indispensable towards inducting a people into the full knowledge of the manufacturing arts. They are complex; they are difficult. They are to be learned only by stages, throughout a long course of application and efforts, as mind is evolved by education, institutions for promoting which the laws, in the wisest countries, are careful to found and to nuturre. When, therefore, neither paucity of population nor of means any longer hold as reasons for not cultivating these arts amongst us, and when those external circumstances have passed away which drew nearly all of our population into commerce or into husbandry, the period for permanently fixing them as an integral interest in the State seems finally to have arrived. Whilst we repose in tranquillity, the season is auspicious

for entering effectually upon the work of establishing those specially recommended. Should war happen, it is not easy to state the augmented resources with which we should meet its exigencies, with these manufactures flourishing in perfection, any more than to portray the inconvenience which we should know in their absence. It is, therefore, from the connexion of their success with the leading interests of the State, in peace or war, that the conviction is felt, that it would be expedient to secure their success, even at the sacrifice of cheapness to the individual purchaser.

But no such consequence is to be apprehended. If it were a question of fostering manufactures, for which the circumstances of the country yielded not the abundant facilities, as with England, when she fostered by her own laws her own tonnage, then, indeed, could success be accomplished only by indefinite forcing, to be followed by indefinite monopoly in price. Such is manifestly not the case. Manufactures of fine cottons, of woolens of almost all descriptions, of iron articles, and of those from hemp, have already arrived at a point in the United States justifying the conclusion that some additional encouragement from Congress is alone wanting to fix them upon lasting and profitable foundations. This additional encouragement is invoked, as a proper offset to the high degree of success which foreign industry has attained in these branches by the effect of capital and skill, long pre-existing in older nations, and long aided by their laws. These are advantages not intrinsic, but accidental. Yet they cannot be countervailed but by efficient legislative aid to our own establishments in the beginning. This afforded, and there is the strongest reason, from past experience, to feel assured that American industry and resources, stimulated into full competition, will supply the commodities cheaper in price, as well as better in quality, than they have heretofore come to us from other countries. The competition increasing with time will unfold effects more and more useful. Every branch of manufacture brought into successful operation is apt to become the parent of others. New materials are discovered, new combinations of skill struck out, new aptitudes developed. Industry becomes awakened, where before it was inactive, carrying the country forward in individual wealth, in general comforts, and in financial power. For promoting the last durably, all expedients must prove fallacious that are not based upon prosperous labor pervading all classes at home. The consumption of the products of every kind of home labor would necessarily increase with the increasing amount of production, and, under more encouragement given to manufactures in the branches recommended, might be expected to yield an excess that would flow into our export trade, augmenting its amount and the amount of its returns. As regards cotton articles, such is the exuberance of the raw material in the United States, that it cannot be assuming too much to suppose that the day is not remote when they will largely supply other countries of the world with these fabrics. Already they have begun to do so, to some extent, with those of the coarser species. European science applied to the manufacturing arts has indeed returned to India, in the manufactured state, the native cotton of India; but it will be the effect of our own policy if a similar traffic be long permitted to go on between Europe and the United States. That the latter will continue, under all circumstances, to supply Europe with a full portion of raw cotton cannot be doubted, from the present and growing state of that manufacture in Europe. That they might also be enabled, by the policy recommended, to vie with any nation in sending, even to the markets of Europe, articles manufactured from this material is an opinion which is believed to rest upon no exaggerated estimate of their manufacturing ability, however dormant it may be in reference to such a result now. That this invaluable raw material, but thirty years ago scarcely known to our own fields any more than to the British loom, is destined to draw out a far greater portion of the productive labor of this country than it has yet put into action, and mark an era in its manufacturing, as it has already done in its agricultural riches, is an anticipation which rational calculations of the future may justify. What is said of our cotton manufactures may, it is believed, be said with scarcely less confidence, eventually, though perhaps not immediately, of those of wool. The latter, from being more complicated in their whole process, and more difficult and costly in the skill necessary to their elaboration, naturally require more time to be reared to perfection. They claim, on this account, and claim the more imperiously, the immediate and decisive succor of the laws.

The opinion that these and other manufactures would come to be afforded to us, better in quality when obtained at home, cannot be passed over with only the simple expression of it. It is of a nature entitling it to some further notice. Amongst the disadvantages of manufactures not being more universally established in the United States, we are to rank that of their inhabitants being obliged to use wares of a low quality from abroad. It is known that a long list of articles is sent to us from both England and France, if not from other countries, which in those countries would be rejected by a large class of consumers. Furthermore, it is true, that an article injured in the making, in reference to the highest character of workmanship, will, notwithstanding, be sometimes shipped to this market, in the hope of finding for it bidders that could not so readily be commanded in Europe. If it be said that the wealth of this country does not at present yield a class of purchasers for European articles of the highest workmanship, the answer recurs that by multiplying our own workshops we should, at the proper time, be supplied with like articles. It ought not to be supposed that the resources of our own country, and the ingenuity of our own workmen, could not, under adequate incentives, supply them as excellent in quality and as perfect in finish as those made elsewhere. And, although it may not now be convenient to any considerable class of consumers in this country to make a call for articles of this highest stamp of manufactured excellence at the foreign prices, it is fully believed that the rivalry of numerous artisans at home would raise up skill to a point that would produce such articles, whilst it would bring down the prices to limits that would put them into circulation. It has not escaped observation that in American manufactures that have already, by the aid of the laws, obtained a preference to the foreign there is no inferiority as compared with the best standard of the same species of manufactures produced and consumed in the foreign country. By opening full scope to the competition and talents of our own artisans, the standard of excellence, as well as the faculty of discrimination, would be raised to a higher tone than when the one is formed and the other exercised, as is now too often the case, upon the secondary productions of other countries.

In appropriate connexion with these remarks, it may be stated, as a fact also known, that the raw cotton of the first quality and price which is sent from the United States to Europe is not that which is returned to the United States when manufactured. On the contrary, it is this species which is for the most part retained for consumption in Europe, whilst fabrics wrought from the inferior cotton are sent off to foreign markets generally, and to those of the United States amongst the number. Further legislative assistance to manufactures at this juncture, coming, as it would, after an interval that has left time for the judgment of the nation to pass upon the good effects of the tariff of 1824, as far as it has proved adequate, would impress the conviction, at home and abroad, that the manufacturing system was to be

incorporated with the well understood and durable policy of the nation. Besides other advantages from this conviction, we might reasonably expect to witness that of seeing a new class of emigrants come to the United States. They would consist not merely of unemployed journeymen from foreign workshops, however useful these may be, but, in all probability, of master manufacturers of capital and standing. How valuable emigrants of this description would prove; how they would help to quicken the progress of the country in manufacturing skill and general riches, is attested by the experience of all nations the wisdom of whose laws has superadded such emigrants to their own population. The effect of their coming would not be to injure our own manufactures. It would benefit them. It would increase their numbers. It would raise more speedily the whole class, by blending it more thoroughly with all the other interests of the State. The foreign artisans whom Britain sedulously drew to her shores at an early day, fully peopled as the whole of her circumscribed territory then was in comparison with ours now, rank among the causes that first and most prominently elevated her condition among nations. The effects of their ingenious industry exerted a meliorating influence upon social life, by investing it with new means of accommodation and embellishment, and was soon followed by the largest additions to the rural and commercial prosperity of the whole island. That the productiveness and perfection of English agriculture at the present day is owing to the size and power of her manufacturing classes is a truth not disputed. It is these classes to whose hands the harvests of her soil are carried, whether gathered from its surface or extracted in exhaustless mineral wealth from beneath it, and who become the customers of it all—the ready, constant, unfailing customers.

There is an inducement to increase legislative protection to manufactures, in the actual internal condition of the United States, which is viewed with an anxiousness belonging to its peculiar character and intrinsic weight. It is that which arises from the great extent of their unsold lands. The magnitude of the interests at stake in this part of our public affairs ought not to appal us from approaching it. It should rather impel us to look at it with the more earnest desire to arrive at correct opinions on any course of legislation that may affect, primarily or remotely, an interest so full of importance. The maxim is held to be a sound one, that the ratio of capital to population should, if possible, be kept on the increase. When this takes place, the demand and compensation for labor will be proportionably increased, and the condition of the most numerous classes of the community become improved. If the ratio of capital to population be diminished, a contrary state of things will be the result. The manner in which the remote lands of the United States are selling and settling, whilst it may possibly tend to increase more quickly the aggregate population of the country and the mere means of subsistence, does not increase capital in the same proportion. It is a proposition too plain to require elucidation, that the creation of capital is retarded, rather than accelerated, by the diffusion of a thin population over a great surface of soil. Anything that may serve to hold back this tendency to diffusion from running too far and too long into an extreme can scarcely prove otherwise than salutary. Moreover, the further encouragement of manufactures by legislative means would be but a counterbalance, and at most a partial one, to the encouragement to agriculture by legislative means, standing out in the very terms upon which the public lands are sold. It is not here intended to make the system of selling off the territorial domain of the Union a subject of any commentary, and still less of any complaint. The system is interwoven beneficially with the highest interests and destiny of the nation. It rests upon foundations, both of principles and practice, deep and immovable—foundations not to be uprooted or shaken. But our gravest attention may, on this account, be but the more wisely summoned to the consideration of correlative duties, which the existence of such a system in the heart of the State imposes. It cannot be overlooked that the prices at which fertile bodies of land may be bought of the Government under this system operate as a perpetual allurement to their purchase. It must, therefore, be taken in the light of a bounty, indelibly written in the text of the laws themselves, in favor of agricultural pursuits. Such it is, in effect, though not in form.

Perhaps no enactment of legislative bounties has ever before operated upon a scale so vast throughout a series of years and over the face of an entire nation to turn population and labor into one particular channel preferably to all others. The utmost extent of protection granted to manufactures or commerce by our statutes, collectively, since the first foundation of the Government has been, in its mere effect of drawing the people of the United States into those pursuits, as nothing to it. No scale of imposts, no prohibitions or penalties, no bounties, no premiums, enforced or dispensed at the custom-house, has equalled it. It has served, and still serves, to draw in an annual stream the inhabitants of a majority of the States, including amongst them at this day a portion, not small, of the western States into the settlement of fresh lands lying still further and further off. If the population of these States, not yet redundant in fact, though appearing to be so, under this legislative incitement to emigrate, remained fixed in more instances, as it probably would by extending the motives to manufacturing labor, it is believed that the nation at large would gain in two ways: 1st, by the more rapid accumulation of capital; and next, by the gradual reduction of the excess of its agricultural population over that engaged in other vocations. It is not imagined that it would ever be practicable, even if it were desirable, to turn this stream of emigration aside; but resources opened through the influence of the laws in new fields of industry, to the inhabitants of the States already sufficiently peopled to enter upon them, might operate to lessen in some degree, and usefully lessen, its absorbing force. The eye of legislation, intent upon the whole good of the nation, will look to each part, not separately as a part, but in conjunction with the whole. The rapidity with which, after all, a civilized population, founding new and sovereign communities, will grow up in those exuberant portions of territory, presents considerations favorable to the main policy inculcated. This population, carrying with it the wants and habits of society, will create a demand for manufactures which must, at least for some time, be supplied from other sources. It will hence form the natural market of purchase and consumption for those produced in other parts of the Union rather than in foreign countries. By this intercourse we may hope to see multiplied the commercial and pecuniary ties which it is fit should grow up and be cherished throughout the whole federal family, superadding themselves to all other ties, and harmonizing and compacting the elements of a great Empire. Should it still be apprehended by any that evils will be generated in a state of society where large manufacturing classes co-exist with a full population, to such minds the reflection must prove consolatory and reassuring that in the public lands a check to these evils will be at hand for ages to come. This immense domain, besides embodying all the ingredients, material and moral, of riches and power, throughout a long vista of the future, may, therefore, also be clung to, under the various springs and conjoint movements of our happy political system, as a safeguard against contingent dangers. Its very possession is conceived to furnish paramount inducements, under all views, for quickening, by fresh legislative countenance, manufacturing labor throughout other parts of the Union. It is a power to be turned to the

account of manifold and transcendent blessings rather than reposed upon for aggrandizing too exclusively the interest of agriculture, fundamental as that must ever be in the State. Agriculture itself would be essentially benefitted; the price of lands in all the existing States would soon become enhanced, as well as the produce from them, by a policy that would in anywise tend to render portions of their present population more stationary by supplying new and adequate motives to their becoming so. And as it is, the laws that have largely in effect, throughout a long course of time, superinduced disinclinations to manufacturing labor by *their* overpowering calls to rural labor in the mode of selling off the public domain, the claim of further legal protection to the former kind of labor at this day seems to wear an aspect of justice no less than of expediency.

Finally, the great plans of internal improvement, so wisely in prosecution or contemplated in different portions of the country, will lose much of their object and value if activity be not imparted to manufacturing industry. The increased facilities of conveyance which these plans are intended to effect, presupposes as their basis the necessity of transferring the produce of the country from place to place. How such transfers will be increased by multiplying the products of manufacturing labor is apparent. New resources for this kind of labor may be expected to rise up as these plans are in progress, whether by bringing to light occult treasures or by affording through improved transportation the means of use to those already known. And then, as manufacturing enterprise, acting upon a greater variety and abundance of materials, shall be seen to enlarge its spheres, how much more reciprocally beneficial will not its exchanges become with the produce of the land? It is this state of things that will emphatically bind together the farmer, the manufacturer, and the merchant in one indissoluble connexion. Towns and villages may be expected to rise up in good time under such a policy, lining the borders of our canals as of our natural streams. Scenes of stirring industry will strike upon the eye, flowing from various and subdivided labor, the aggregate results of all which will stand out in the advancing cultivation and embellishments of the earth, and extended prosperity and happiness of our people. This is the broad policy suited to a nation destined by natural gifts to reach the heights of civilization and power. Such a nation rejects as too confined the counsels that would limit her to the walks of agriculture, of commerce, or manufactures singly, seeing that her resources and aptitudes of all kinds confer upon her the warrant of pre-eminence in each. Unless in this combination, we have beheld no State enjoy any other than an imperfect or transitory greatness.

Whilst the efficient encouragement of manufactures is earnestly dwelt upon, as conducive to the fiscal strength and general prosperity of the Union, the claims of foreign commerce press not less forcibly upon our attention. Each interest is alike entitled, within proper bounds, to the fostering superintendence of the legislative power. Amongst the expedients for augmenting the foreign trade of a country, otherwise than in the exports of its own productions, none are believed to be more important than the warehousing system. It was this system that greatly contributed to the commercial riches of some of the European States of the middle ages, and that is now enlarging the commercial dominion of nations of the present day. The situation of the United States, locally; the number and position of their ports along so extended a line of coast; the tonnage of which they are actually in possession, with the commercial experience of their people, point them out as peculiarly fitted to derive advantage from this system, and serve to recommend for it more liberal enactments than any of which it has yet been the subject. By our laws, as they now stand, the merchant is compelled to re-export within a twelvemonth the foreign commodity which he has imported, or lose the benefit of drawing back the duty he has paid upon it to the Government. Hence, he loses all opportunity, after this limit of time, of sending the commodity to seek foreign markets when the market at home may fail. The restriction put upon him in this respect ought, it is conceived, to be done away, by extending the time during which he might exercise the right of re-exportation. It is not believed that the increased quantity of foreign merchandise which such an alteration in the laws might be the means of bringing to the country would interfere with the interests of home manufactures, under the protection claimed for the latter, and the guards with which they might be surrounded. The result might be expected to prove otherwise. At present, whenever a redundancy of foreign goods is seen in the country, as will happen occasionally in all trading countries, from the impossibility of adapting precisely the supply to the demand, the excess, if not sent abroad within the year, is thrown upon the home market, at whatever reduction of price. This operates to the injury both of the home manufacturer and the importer. By enlarging the time of re-exportation, with privilege of drawback, such excess, whenever existing, would be more likely to seek a vent in other countries, and with improved chances of finding it profitable. More especially might the prospects of this trade in re-exportations be increased if no transit duty existed on foreign merchandise passing through our ports, the necessary charges being also kept at the lowest possible point. This is a policy which the wisest commercial nations have observed. An increased trade in re-exportations, by increasing the carrying trade of the United States, may be expected to increase their tonnage; thus giving new activity to ship building, so highly important and valuable a branch of manufactures to the country. The aspect of the times recommends to favorable consideration the alteration in the drawback system proposed. Political and commercial revolutions occurring all around us, remind us of the expediency of reviewing our own commercial laws in points where these revolutions have affected, or may affect, the operation of them. We have seen the principal part of this continent change the relations which it held to Europe. We have seen, as the effect of this and other causes, ancient channels of trade deserted, colonial monopolies give way, and another system open. A new commercial era is begun, of which this hemisphere is to be the principal scene. We have beheld the nations of Europe watching the course of these changes, and accommodating their policy, especially the warehousing policy, to the new commercial wants and contingencies which have grown up or are anticipated. We have seen, above all, the leading commercial Power of Europe, whose wakeful eye is abroad throughout the commercial world, extend this very policy, under new and advantageous facilities, to her insular positions, in seas close to our borders. This she has done with the purpose, not concealed, of availing herself of these changes, and of meeting, in the spirit of fair commercial competition, similar measures which she naturally supposed would go into effect on the side of the United States. No such measures have been taken by the United States. In the midst of the changes adverted to, our own commercial legislation remains, so far as any bearing upon this new commercial era is concerned, at the point where it stood more than five and twenty years ago. The single exception is in the act of the last session of Congress, authorizing the importation of brandy in casks of smaller size than was permitted by the act of 1799; an act obviously designed to improve our export trade in this article to the new States of this continent. The merchant, like the manufacturer, and other interests of the State, requires at proper times the assisting hand of legislation; regulation, in one form

or other, being the great end of government, and useful or baffling to individual enterprise as it is wisely or improvidently exerted.

Should the wisdom of Congress deem an alteration in the laws, with a view to enlarge the privilege of re-exportation, expedient, an authority to build additional warehouses in some of the principal seaport towns would be a necessary adjunct to the alteration. The local accommodation for merchandise that must go into store under the existing laws is insufficient. Larger and better constructed edifices are required even for the present wants of our commerce, and would become altogether indispensable under an extension of the warehousing system. A commerce which yields to the National Treasury a revenue of $20,000,000 a year, under a tariff far more moderate, even since 1824, than that which has marked the career of any great State of modern times, is entitled to adequate and liberal provisions for the machinery necessary for carrying it on. Its local establishments should have reference as well to the security of the revenue as to the reasonable accommodation of the merchant and the prompt despatch of business. It is probably not too much to affirm, that of the foreign merchandise which, under the present commercial code of the Union, is deposited in warehouses, more than one-half is unduly exposed to depredation, to frauds, and to fire, from the nature and insecurity of the present buildings. They are, besides, too often situated in places remote from the custom-houses and other commercial establishments, and inconvenient otherwise to the transaction of daily commercial business. Under circumstances such as these, the propriety of drawing the attention of Congress to the defects of the warehousing system seems sufficiently justifiable.

Where interests are multifarious, as in free, populous, and opulent communities must be the case, the hand of Government must be variously extended. Sometimes it is wisely applied to the effective regulation of some of these interests, and sometimes it becomes as necessary to lighten its pressure upon others. Not only is it recommended to lessen the restriction which our laws have so long imposed upon the merchant in an extensive branch of the foreign trade; but it is also conceived that there are articles entering into the lists of our imports, the duties upon which it would be expedient to reduce. Among these it is thought proper to mention teas and wines as being prominent.

The use of tea has become so general throughout the United States as to rank almost as a necessary of life. When to this we add that there is no rival production at home to be fostered by lessening the amount of its importation, the duty upon it may safely be regarded as too high. Upon some of the varieties of the article it considerably exceeds one hundred per cent., and is believed to be generally above the level which a true policy points out. A moderate reduction of the duty would lead to an increased consumption of the article to an extent that, in all probability, would, in the end, benefit rather than injure the revenue. Its tendency would be to enlarge our trade in exports to China; a trade of progressive value, as our cottons and other articles of home productions (aside from specie) are more and more entering into it. It would cause more of the trade in teas to centre in our own ports, the present rate of duty driving our tea ships not unfrequently to seek their markets in Europe, not in the form of re-exportations, but in the direct voyage from China. It would also serve to diminish the risk of the United States ultimately losing any portion of a trade so valuable, through the policy and regulations of other nations.

The duty upon wines is also believed to be higher than a wise commercial and national policy dictates. The experience of our own as well as other countries has shown that high duties upon wines do not prove beneficial to the revenue. General experience also shows that the consumption of wine tends to diminish the use of ardent spirits. These are inducements for keeping the duties upon wines low. They are strengthened by the consideration that, by lowering them, we shall increase beneficially our trade to the countries whence we obtain wines. Some of these countries are unable to take our productions unless their wines be received as an equivalent. They are, at the same time, prepared to take them untrammelled by positive or virtual prohibitions. It seems but just that we should take freely the productions of nations that take ours freely. But, in point of fact, the present rates of our tariff favor most, in many and essential things, the productions of nations that favor ours least. The rate of duty upon wines is not only, in many instances, very high, but very unequal, as regards the different descriptions of wines and the countries producing them. The whole subject is thought to demand revision. Upon the superior wines of France, upon those of the Rhine, upon those, generally, of Spain, Portugal, the Italian States, and perhaps some other countries, the duties, it is believed, might be advantageously brought down. The manufacture of wine in the United States does not, at this juncture, comprehend any such large interest as to interpose serious objections to the policy recommended. The opinion may also be hazarded, that in proportion as the taste for wine comes to prevail over that for ardent spirits, under the encouragement of low duties upon those imported from abroad, will a better basis be laid for the prosecution, at a future day, of this branch of industry at home. Its prosecution might go on, hand in hand, with lower duties on foreign wines, even at the present time; a very small amount of capital being necessary to the production of wines at home.

A few remarks upon the state of the trade between the United States and the British colonies, since the interdiction put upon it by Great Britain, will close the more general observations of this report.

Sufficient time has scarcely elapsed to enable us to determine, with precision, the course that this trade will ultimately take, as regards the amount of supplies, the channels through which they will chiefly pass, and the proportions of American and British tonnage likely to be employed in their transportation. The British interdict of July, 1826, left an interval before its actual operation. This did not commence until the 1st of December of that year. The interval, it is understood, was improved in accumulating, in the British West India ports, supplies of provisions and other necessary articles from the United States. Geographical causes, in their nature unchangeable, render it manifest that such supplies can be sent to the British islands in more abundance and on cheaper terms from the United States than from parts of the world more remote, or from climates less favorable to their production. Nevertheless, the British Government, true to its invariable maxim of encouraging the industry of its own subjects in preference to that of foreigners, laid duties upon these supplies when coming from the United States, designed to countervail the greater cheapness with which they could be furnished over similar supplies from the British colonies of North America. It was to no purpose that Britain was urged, in protracted negotiations, to forego this discrimination in favor of her own subjects. She steadily adhered to it; affording a fresh and signal example to other nations that to protect the agricultural as the manufacturing labor of her own people, in whatever region situated, is a point in her policy to which that of buying cheap from strangers knows when and how to yield. As the British North American colonies were enabled, with the aid of these protecting duties, to furnish a portion of the supplies necessary to the British islands, leaving the United States to furnish the residue, whilst the direct intercourse between the latter and those islands

remained open, it is not believed that the trade, under ordinary circumstances, will be materially affected in amount by the direct intercourse being closed. The continued necessity of drawing the major part of those supplies from the United States was seen in the fact of Quebec having been made an entrepot for their flour and other articles at an early day after the commencement of the interdict, and afterwards by an act of the British Parliament, which admits, duty free, various products of the United States into Canada, whence their exportation to the islands is legalized as of the proper products of Canada. It is by the establishment of such depots that the desire of Great Britain is also evinced to draw to herself a preponderating share of the carrying trade between her islands and the United States. It is through these circuitous channels, also through New Brunswick and Nova Scotia, through the ports and islands of intermediate Powers, as St. Jago de Cuba, Carthagena, St. Bartholomew, St. Eustatius, St. Thomas, that Jamaica and the Windward islands will chiefly derive from the United States the supplies that they have heretofore had from them, and still continue to want. It is even known that biscuit has been shipped from Philadelphia for Jamaica by way of Liverpool; and the flour of the United States, under bonds in the warehouses of Liverpool, will also, it is thought, find its way to consumption in the larger islands of the British West Indies. The Bahamas will probably experience most inconvenience from the course of this trade being forced into these indirect channels, from their relative inability to sustain the increased expense with which it will be burdened. This we may presume will be shared by both parties, the transhipments and other intermediate agencies necessary to keep the trade in activity being, to a certain extent, common to both. What will be the relative proportion of the tonnage of the two nations employed in carrying on this trade cannot, at present, be stated with confidence. It is not probable that that of the United States will suffer where the competition can be made equal, but it is possible that some diminution of their shipping may be eventually witnessed in favor of the flag of some third Power. It is the declared policy of Britain to produce such a result, rather than allow, by any arrangements which she can control, the tonnage of a nation, already as large as that of the United States, to become larger. Next to the augmentation of her own tonnage it is the aim of the British laws to bring into employment the tonnage of the smaller maritime Powers of the world. If the anticipation be correct that the British islands will continue to receive, indirectly, their supplies from the United States without material diminution, the revenue will not suffer, since our exports, through whatever channels they reach the islands, may be expected to be followed by equivalent returns. It may be repeated, however, that further time is necessary for establishing definite conclusions upon this and the other points adverted to. It is ascertained that the imports into the United States from the whole of the West India islands, for the first six months of the present year, fall below the average rate of those of the first six months of the three years preceding, including importations from the British islands. On the other hand, our exports to the whole of the West Indies during the first six months of 1827 have exceeded their average amount for the same period during the three years preceding, including exports to the British islands.

The estimates, in detail, of the revenue for the ensuing year will now be given. For the general observations upon the home industry and foreign trade of the country that have been gone into, the indulgence of Congress is, with the utmost deference, solicited, under the motives that have prompted them. All financial plans must ultimately be dependent upon the flourishing state in which a sagacious and comprehensive policy may aid in placing the great agricultural, manufacturing, and commercial interests of the nation; not in a spirit of partisanship for either, but by weighing co-equally the claim of each, and striving to secure the enriching results of all. It is in the anxious endeavor and humble hope of exhibiting them, under this alliance, to the correcting and controlling wisdom of Congress that this report has been prepared.

The gross amount of duties which accrued on imports and tonnage, from the 1st of January to the 30th of September last, is estimated at twenty-one millions two hundred and twenty-six thousand dollars. The gross amount that will accrue for the last quarter of the year is estimated at five millions seven hundred and seventy-four thousand, making an aggregate of twenty-seven millions for the entire year.

The debentures for drawbacks issued during the first three quarters of the year amounted to $3,381,942 79; and the amount outstanding on the 30th of September was $2,516,966 45; of which $1,245,057 17 are chargable upon the revenue of 1828.

The amount of duty bonds in suit on the 30th of September last was $4,135,812 64; which is more by $128,929 88 than was in suit on the same day of the year preceding.

In estimating the probable amount of duties that will be received, as compared with the gross amount secured, on the importations of the year, the necessary deductions are to be made, not only for drawbacks, but for the expenses of collection, and various losses that may happen. Making what is judged to be a full allowance on all these accounts for the present occasion, the receipts from the customs in 1828 are estimated at $20,372,700 00

Those from the sales of the public lands are estimated at		1,400,000 00
From bank dividends		420,000 00
From all other sources		107,300 00
Making an aggregate of		22,300,000 00
The expenditure for 1828 is estimated as follows, viz:		
Civil, miscellaneous, and diplomatic	$1,828,385 14	
Military service, including fortifications, ordnance, Indian Department, revolutionary and military pensions, arming the militia, and arrearages prior to the 1st of January, 1817	4,332,091 05	
Naval service, including the gradual increase of the Navy	3,786,649 25	
Public debt	10,000,000 00	
Making a total of		19,947,125 44
And leaving an excess of receipts for the year over its expenditure of		2,352,874 56

The estimate of revenue from all sources for 1828 has been made $850,000 lower than that for 1827. This has been done to guard, as far as possible, against unfavorable contingencies. Nevertheless, the present estimate is formed on a larger amount of duties, secured by bond on merchandise imported,

than the estimate for 1827. Hence there is reason, from all present appearances, to believe that, although the estimate for 1828 is less than that for 1827, the receipts will prove greater.

All which is most respectfully submitted.

RICHARD RUSH.

TREASURY DEPARTMENT, *December* 8, 1827.

A.—*Statement exhibiting the duties which accrued on merchandise, tonnage, passports, and clearances; of debentures issued on the exportation of foreign merchandise; of payments for drawback on domestic distilled spirits and domestic refined sugar exported; of bounty on salted fish exported; of allowances to vessels employed in the fisheries; of expenses of collection, and of payments made into the Treasury during the year ending on the* 31*st day of December*, 1826.

Duties on merchandise	$26,087,352 78
Duties on tonnage and light money	150,070 55
Duties on passports and clearances	11,716 00
Debentures issued	5,046,310 00
Drawback on domestic distilled spirits and domestic refined sugar exported	9,188 60
Bounties and allowances	229,683 28
Gross revenue	20,963,957 45
Expenses of collection	715,903 15
Net revenue	20,248,054 30
Payments made into the Treasury	23,341,331 77

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, December* 7, 1827.

D.—*Statement of lands sold at the several Land Offices of the United States, and of moneys received in payment of public lands, from the* 1*st day of January*, 1826, *to the* 31*st December following, inclusive; showing also the incidental expenses of said offices, and payments made into the Treasury during the same period.*

Land offices.	Quantity sold.	Purchase money.	Am't received under the credit system.	Aggregate receipts.	Incidental expenses.	Payments made into the Treasury.
	Acres.					
Marietta	12,111.53	$15,139 38	$328 84	$15,468 22	$1,638 02	$14,736 20
Zanesville	29,314.21	37,517 63	3,774 84	41,292 47	3,809 57	39,371 58
Steubenville	28,894.55	36,118 18	2,991 23	39,109 41	2,895 38	33,401 54
Chilicothe	13,366.44	17,005 39	2,773 86	19,779 25	1,777 28	14,068 17
Cincinnati	10,625.12	13,281 40	5,730 10	19,011 50	3,302 52	19,950 76
Wooster	16,198.25	20,160 30	3,839 21	23,999 51	2,410 25	21,934 10
Piqua	2,383.82	2,979 72	.....	2,979 72	1,310 05	.....
Delaware	20,965.10	26,206 37	.....	26,206 37	1,813 06	41,086 57
Jeffersonville	10,720.74	13,400 92	2,667 50	16,068 42	1,492 83	14,411 97
Vincennes	13,154.65	16,443 30	2,412 35	18,855 65	1,631 76	24,775 37
Indianapolis	71,681.85	87,842 16	.....	87,842 16	2,670 74	66,065 87
Crawfordsville	103,106.92	128,883 64	.....	128,883 64	4,653 25	145,208 94
Fort Wayne	2,041.06	2,551 31	.....	2,551 31	1,214 97	5,725 04
Shawneetown	2,086.87	2,608 60	582 20	3,190 80	1,435 00	1,850 00
Kaskaskia	1,901.28	2,376 60	150 00	2,526 60	1,328 74	1,810 57
Edwardsville	6,584.93	3,231 17	8 38	8,239 55	1,400 72	10,050 00
Vandalia	1,472.61	1,840 75	.....	1,840 75	1,186 28	.....
Palestine	12,915.63	17,587 19	.....	17,587 19	1,524 32	17,442 65
Springfield	56,122.41	70,215 45	.....	70,215 45	3,427 69	77,187 92
St. Louis	14,532.78	18,166 01	.....	18,166 01	3,574 76	17,625 68
Franklin	30,968.08	38,712 48	1,900 43	40,612 91	15,039 23	30,278 09
Cape Girardeau	3,314.73	4,193 61	.....	4,193 61	1,471 97	8 25
Palmyra	9,701.44	12,126 79	.....	12,126 79	1,563 48	10,340 57
Lexington	No sales.	.....	.....	.....	500 00	8,630 00
Little Rock	8,333.43	10,416 78	.....	10,416 78	1,518 70	8,905 00
Batesville	5,018.77	6,273 45	.....	6,273 45	1,415 58	2,003 00
Ouachita	14,082.66	18,070 49	.....	18,070 49	1,807 14	17,500 00
Opelousas	4,505.12	5,631 39	1,058 57	6,689 96	1,224 11	4,500 00
New Orleans	597.09	746 37	.....	746 37	1,514 92	1,812 10
St. Helena Court-House	No sales.	.....	.....	.....	1,000 00	.....
Cahaba	35,373.37	44,217 11	.....	44,217 11	5,159 67	167,508 16
St. Stephen's	17,420.08	21,775 09	2,384 18	24,159 27	4,677 67	8,000 00
Huntsville	6,665.22	8,331 52	2,450 75	10,782 27	2,825 85	101,411 04
Tuscaloosa	86,648.05	151,895 19	.....	151,895 19	8,122 57	158,886 76
Sparta	1,609.28	2,011 59	.....	2,011 59	1,302 17	7,414 00
Washington	7,441.75	9,302 15	3,345 38	12,647 53	4,006 66	8,265 86
Augusta	961.07	1,201 33	.....	1,201 33	1,139 63	.....
Jackson Court-House	74,019.55	94,263 38	.....	94,263 38	4,748 55	140,269 20
Detroit	47,125.13	77,581 86	.....	77,581 86	3,729 33	102,383 73
Monroe	12,236.83	16,613 91	.....	16,613 91	1,742 38	19,866 78
Tallahassee	52,464.36	65,580 45	.....	65,580 45	2,205 85	29,099 62
Aggregate	847,996.76	1,127,500 41	36,397 82	1,163,898 23	111,212 65	1,393,785

NOTE.—The column of "*incidental expenses*" in this statement is greatly increased in consequence of the operation of the act of May 22, 1826, providing for the allowance to Registers and Receivers of the amount of clerk hire incurred in the execution of the laws for the relief of the purchasers of the public lands, passed in the years 1821, 1822, and 1823, and allowing the one-half of one per cent. on the payment made by relinquishment and discounts; and also in consequence of allowances made to Receivers for depositing public moneys since April 20, 1818, in pursuance of the provisions of an act to that effect, passed on the 22d May, 1826.

TREASURY DEPARTMENT, *General Land Office, October* 31, 1827. GEORGE GRAHAM.

E.—*Statement of moneys received into the Treasury from all sources other than customs and public lands during the year* 1826.

From arrears of old direct tax	$1,514 28
From arrears of new direct tax	5,124 48
From arrears of new internal revenue	21,589 93
From fees on letters patent	9,420 00
From cents coined at the Mint	17,041 00
From postage of letters	300 14
From fines, penalties, and forfeitures	1,382 44
From surplus emoluments of officers of the customs	37,299 20
From interest on balances due by banks to the United States	720 73
From passage money of American seamen returned	50 00
From moneys received under the act to abolish the United States trading establishments with the Indians	2,959 25
From moneys previously advanced on account of treaty with Spain	327 45
From dividends on stock in the Bank of the United States	402,500 00
	500,228 90
From balances of advances made in the War Department, repaid under the third section of the act of 1st May, 1820	25,088 45
	525,317 35

TREASURY DEPARTMENT, *Register's Office, November* 28, 1827. JOSEPH NOURSE, *Register.*

F.—*Statement of the expenditures of the United States for the year* 1826.

CIVIL, MISCELLANEOUS, AND DIPLOMATIC, VIZ:		
Legislative	$493,356 45	
Executive Departments	489,776 07	
Officers of the Mint	9,600 00	
Surveying Department	16,718 82	
Commissioner of the Public Buildings	1,699 94	
Governments in the Territories of the United States	36,158 82	
Judiciary	209,455 38	
		$1,256,745 48
Annuities and grants	2,150 00	
Mint establishment	34,068 27	
Unclaimed merchandise	356 06	
Light-house establishment	188,849 72	
Surveys of public lands	46,769 65	
Registers and Receivers of Land Offices	2,993 96	
Preservation of the public archives in Florida	750 00	
Land claims in Florida Territory	9,723 48	
Land claims in St. Helena land district	4,487 16	
Roads within the State of Ohio	9,799 71	
Roads within the State of Indiana	7,176 97	
Roads and canals within the State of Mississippi	5,888 15	
Roads and canals within the State of Alabama	12,958 28	
Roads and canals within the State of Missouri	1,385 64	
Payment to Ohio of the net proceeds of lands sold under the 3d section of the act of February 28, 1823	17,823 85	
Repairing the post road in the Indian country between Jackson and Columbus, in the State of Mississippi	15,000 00	
Repayment for lands erroneously sold by the United States	342 40	
Marine hospital establishment	51,236 98	
Public buildings in Washington	91,271 97	
Bringing the votes for President and Vice President of the United States	41 75	
Appropriation of prize money	4,297 55	
Payment of balances due to officers of old internal revenue and direct tax	35 70	
Payment of balances to Collectors of new internal revenue	428 02	
Stock in the Chesapeake and Delaware Canal Company	107,500 00	
Stock in the Dismal Swamp Canal Company	150,000 00	
Stock in the Louisville and Portland Canal Company	30,000 00	
Payment of claims for property lost	288 75	
Payment of claims for buildings destroyed, per act of March 3, 1825	208,311 46	
Miscellaneous expenses	106,777 75	
		1,110,713 23
Diplomatic Department	152,476 90	
Mission to the Congress of Panama	9,000 00	
Contingent expenses of foreign intercourse	18,627 07	
Relief and protection of American seamen	20,061 15	
Treaty of Ghent, (6th and 7th articles)	10,500 00	
Treaty of Ghent, (1st article)	10,000 00	
Payment of claims under the 9th article of the treaty with Spain	9,967 88	
Treaties with Mediterranean Powers	2,086 08	
		232,719 08
		2,600,177 79

MILITARY ESTABLISHMENT.

Brought forward		$2,600,177 79
Pay of the Army	$1,012,243 66	
Subsistence	254,220 41	
Quartermaster's Department	301,370 66	
Forage	32,253 90	
Clothing	255,770 74	
Bounties and premiums	9,394 02	
Expenses of recruiting	9,041 37	
Medical Department	21,454 71	
Purchase of woolens for 1827	20,000 00	
Contingencies	10,787 68	
Military Academy, West Point	20,309 32	
Armories	355,117 06	
Arsenals	49,317 86	
Arsenal at Vergennes	6,400 00	
Arsenal at Augusta	6,392 95	
Ordnance	58,766 63	
Armament of new fortifications	10,662 93	
Arming and equipping militia	186,165 71	
Maps, plans, &c., for the War Department	84 87	
Repairs and contingencies of fortifications	9,243 96	
Fort Monroe	106,100 00	
Fort Calhoun	77,400 00	
Fort Delaware	18,479 75	
Fort at Mobile Point	94,714 99	
Fort Adams	89,221 25	
Fort Hamilton	78,808 00	
Fort Rigolets and Chef Menteur	81,329 29	
Fort Jackson	75,940 58	
Fort Constitution	2,500 00	
Fort Beaufort	845 00	
Fort Cape Fear	57,800 00	
Fort Bienvenue	50,000 00	
Fort Bogue Point	12,100 00	
Purchase of Throgg's Point	15,000 00	
Deepening the harbor of Presque Isle	9,095 00	
Repairs of Plymouth beach	11,000 00	
Preservation of islands in Boston harbor	32,950 00	
Building pier at the mouth of Buffalo creek	10,000 00	
Building pier at Newcastle, Delaware	104 01	
Building pier on Steel's Ledge, Belfast, Maine	600 00	
Survey of public piers at Chester, Pennsylvania	28 25	
Removing obstructions in the mouth of Huron river, Ohio	1,500 00	
Removing obstructions in Grand river	1,000 00	
Survey of Saugatuck river and harbor, Connecticut	400 00	
Survey of Piscataqua river, Maine	200 00	
Survey of the harbor of Edgartown, &c	500 00	
Survey of Sandusky bay, Ohio	400 00	
Survey of Oswego bay and harbor, New York	200 00	
Survey of La Plaisance bay, Michigan	200 00	
Removing obstructions in the mouth of Ashtabula creek, Ohio	1,000 00	
Removing obstructions in Cunningham creek, Ohio	1,000 00	
Survey of the swash in Pamlico sound, North Carolina	1,000 00	
Improving the Ohio and Mississippi rivers	16,002 18	
Surveys, &c., roads and canals	32,887 22	
Continuation of the Cumberland road	125,469 00	
Road from Ohio to Detroit	14,107 45	
Road from Missouri to New Mexico	15,000 00	
Road from Memphis to Little Rock	9,204 00	
Road from Pensacola to St. Augustine	2,069 00	
Road from Little Rock to Cantonment Gibson	2,441 74	
Road from Colerain to Tampa Bay	6,000 00	
Road from Cape Sable to Suwannee	927 85	
Florida canal	16,423 29	
Balances due to certain States on account of militia	17,039 51	
Interest due to the State of Maryland	66,563 22	
Interest due to the city of Baltimore	21,710 25	
Interest due to the State of New York	40,264 86	
Interest due to the State of Delaware	6,530 00	
Invalid and half-pay pensions	251,399 01	
Revolutionary pensions	1,305,194 82	
Ransom of American captives in the late war	985 18	
Payment for property lost, &c	168 25	
Relief of officers, &c., engaged in Seminole campaign	3,764 99	
Relief of sundry individuals	76,649 12	
Carried forward	5,691,215 50	2,600,177 79

Brought forward		$5,691,215 50	$2,600,177 79
Arrearages		15,459 50	
Civilization of Indians		14,914 09	
Pay of Indian agents		29,860 32	
Pay of sub-agents		12,131 59	
Presents to Indians		16,387 50	
Contingencies of Indian Department		130,542 12	
Compensation to citizens of Georgia under the Creek treaty of 1821		23,000 00	
General councils with Indians on Lake Superior		27,000 00	
Claims against Osages		2,407 71	
Running a line dividing the Territory of Florida from Georgia		300 00	
Removal of Creek Indians west of the Mississippi		564 04	
Relief of the Florida Indians		7,249 75	
Treaty with the Florida Indians		3,218 00	
Creek treaty of 1825		20,813 88	
Creek treaty of 1826		78,658 00	
Choctaw treaty		2,056 51	
Choctaw schools		2,804 00	
Holding treaties with the Choctaws and Chickasaws		15,000 00	
Effecting the treaties with the Osage and Kansas Indians		18,306 18	
Holding treaties with the Miami and Pottawatomie Indians, &c		15,000 00	
Negotiating and carrying into effect certain Indian treaties		80,262 29	
Annuities to Indians		243,542 93	
		6,250,693 91	
From which deduct the following repayments:			
Gratuities	$454 73		
Fortifications	3,791 31		
Survey of the coast of the United States	2,586 00		
Survey of Marblehead and Holmes' Hole	54 76		
Extinguishment of Indian titles in Michigan	507 76		
Purchase of three tracts of land in Tuscaroras county, Ohio	63 32		
		7,457 88	
			6,243,236 03
NAVAL ESTABLISHMENT.			
Pay of the Navy afloat		$1,025,968 56	
Pay of the shore stations		131,823 56	
Provisions		289,560 88	
Repairs of vessels		485,970 85	
Inclined plane, docks, &c		10,017 41	
Ship-houses		44,296 52	
Navy yard, Portsmouth		11,216 16	
Navy yard, Boston		40,000 00	
Navy yard, New York		53,098 58	
Navy yard, Philadelphia		30,490 26	
Navy yard, Washington		32,480 74	
Navy yard, Norfolk		54,063 88	
Navy yard, Pensacola		40,200 00	
Medicines and hospital stores		32,833 18	
Contingent, not enumerated for 1824		304 15	
Contingent, not enumerated for 1825		673 88	
Contingent for 1826		238,855 18	
Contingent, not enumerated for 1826		1,217 80	
Gradual increase of the Navy		793,704 92	
Ordnance and ordnance stores		36,312 84	
Ten sloops-of-war		506,163 84	
Superintendents, artificers, &c		53,630 13	
Laborers and fuel for engine		13,461 97	
Survey of Savannah, Brunswick, &c		1,299 43	
Suppression of piracy		2,559 62	
Prohibition of slave trade		22,220 81	
Relief of Edward Lee		5,812 50	
Pay and subsistence of Marine Corps		219,686 73	
Clothing for Marine Corps		25,960 47	
Medicines for Marine Corps		2,283 28	
Military stores for Marine Corps		1,559 70	
Contingent expenses of Marine Corps		14,096 23	
Fuel for the Marine Corps		9,321 45	
Barracks for the Marine Corps		5,838 23	
		4,233,983 74	
From which deduct the following repayments, viz:			
Navy yards, docks, and wharves	2,843 23		
Contingent, prior to 1824	8,520 05		
Contingent for 1824	1,431 22		
Contingent for 1825	58 09		
Arrearages of contingent, Marine Corps	2,228 70		
		15,081 29	
			4,218,902 45
			13,062,316 27

PUBLIC DEBT.

Brought forward		$13,062,316 27
Interest on the funded debt	$3,975,542 95	
Redemption of 6 per cent. stock of 1813, (7½ millions)	5,062,402 50	
Redemption of 6 per cent. stock of 1813, (16 millions)	2,002,306 71	
Redemption of 7 per cent. stock of 1815	25 00	
Reimbursement of Mississippi stock	450 00	
Principal and interest of Treasury notes	327 17	
Paying certain parts of domestic debt	27 86	
		11,041,082 19
		24,103,398 46

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, November* 28, 1827.

G.—*Statement of lands sold at the several Land Offices of the United States, and of moneys received in payment of public land, from the* 1*st of January* 1827, *to the* 30*th of June following, inclusive; showing also the incidental expenses of said offices, and payments made into the Treasury during the same period.*

Land Offices.	Quantity sold.	Purchase money.	Am't received under the credit system.	Aggregate receipts.	Incidental expenses.	Payment made into the Treasury.
	Acres.					
Marietta	3,275.82	$4,094 76	$4,857 50	$8,952 26	$1,391 06	$5,320 80
Zanesville	14,245.38	17,690 25	20,627 59	38,317 84	1,058 24	8,447 38
Steubenville	12,871.33	16,089 16	15,314 09	31,403 25	2,023 45	18,988 01
Chilicothe	4,719.56	5,899 49	11,018 22	16,917 71	2,305 09	14,400 80
Cincinnati	5,701.68	7,127 10	37,866 57	44,993 67	3,468 31	16,155 11
Wooster	5,944.15	7,430 17	15,534 93	22,965 10	2,296 52	16,203 35
Piqua	1,572.69	1,965 86	.....	1,965 86	509 13	2,437 39
Delaware	11,653.90	14,567 38	.....	14,567 38	1,307 32	12,650 31
Jeffersonville	3,996.96	4,996 19	20,453 69	25,449 88	2,378 11	24,607 42
Vincennes	3,698.77	4,623 47	17,689 94	22,313 41	1,859 01	4,799 87
Indianapolis	25,360.57	32,186 25	.....	32,186 25	2,223 53	76,339 44
Crawfordsville	33,815.95	42,269 93	.....	42,269 93	1,599 39	71,806 85
Fort Wayne	1,208.78	1,510 97	.....	1,510 97	590 06	1,440 00
Shawneetown	1,089.98	1,362 47	1,216 84	2,579 31	1,941 75	.....
Kaskaskia	455.76	579 09	690 36	1,269 45	1,895 69	76 56
Edwardsville	2,454.16	3,067 71	239 84	3,307 55	633 41	5,073 47
Vandalia	383.64	479 54	.....	479 54	547 63	.....
Palestine	3,164.23	3,955 29	.....	3,955 29	584 19	6,426 06
Springfield	10,240.92	12,801 94	.....	12,801 94	1,110 85	21,555 94
St. Louis	6,510.93	8,138 70	4,893 74	13,032 44	2,398 47	11,475 83
Franklin	14,065.83	17,582 31	9,782 66	27,364 97	1,234 22	35,209 31
Cape Girardeau	1,200.49	1,500 61	.....	1,500 61	612 87	.....
Palmyra	4,819.02	6,023 80	.....	6,023 80	630 09	10,850 00
Lexington	26,000.23	32,732 33	.....	32,732 33	949 68	.....
Little Rock	717.50	896 88	.....	896 88	688 26	.....
Batesville	1,056.71	1,320 89	.....	1,320 89	710 11	2,000 00
Ouachita	1,603.06	2,003 81	.....	2,003 81	793 64	.....
Opelousas	846.13	1,057 66	2,965 72	4,023 38	696 66	5,004 17
New Orleans	Town lots.	134,451 00	.....	134,451 00	2,117 86	100,538 91
St. Helena Court-House	No sales.	.....	.....	.....	500 00	.....
Cahaba	16,704.51	20,882 42	29,453 40	50,335 82	2,870 19	30,535 64
St. Stephen's	3,939.41	4,924 43	1,389 83	6,314 26	1,842 14	8,500 00
Huntsville	2,001.92	2,502 38	11,253 30	13,755 68	3,559 67	7,650 00
Tuscaloosa	8,623.30	10,779 46	.....	10,779 46	1,203 96	.....
Sparta	23,134.86	29,863 78	.....	29,863 78	1,088 12	.....
Washington	2,896.14	3,620 16	29,741 41	33,361 57	1,927 99	13,000 00
Augusta	79.87	99 85	.....	99 85	500 00	.....
Jackson Court-House	22,589 65	28,376 75	.....	28,376 75	1,754 75	20,918 92
Detroit	18,939.47	23,679 58	1,847 14	25,526 72	2,185 84	22,122 61
Monroe	3,831.30	4,789 15	.....	4,789 15	885 61	6,000 00
Tallahassee	121,372.99	167,397 16	.....	167,397 16	3,956 75	184,845 98
Aggregates	426,687.55	685,320 13	236,836 77	922,156 90	62,829 62	765,380 13

Payments into the Treasury to the 30th of June, as above	$765,380 13
Payments into the Treasury during the third quarter 1827	446,631 16
Aggregate of payments during the first three quarters of the year 1827	1,212,011 29

NOTE.—The column of "*incidental expenses*" in this statement is greatly increased in consequence of the operation of the act of May 22, 1826, providing for the allowance to Registers and Receivers of the amount of clerk hire incurred in the execution of the laws for the relief of the purchasers of public lands, passed in the years 1821, 1822, and 1823, and allowing the one-half of one per cent. on the payments made by relinquishment and discounts; and also in consequence of allowances made to Receivers for depositing public moneys since the 20th of April, 1818, in pursuance of the provisions of an act to that effect, passed on the 22d May, 1826.

TREASURY DEPARTMENT, *General Land Office, October* 31, 1827.

GEO. GRAHAM.

H.

Statement of moneys received into the Treasury from all sources other than customs and public lands, from January 1 to September 30, 1827.

From dividends on stock in the Bank of the United States		$420,000 00
From awards under the first article of the treaty of Ghent, for slaves and other property	$602,480 00	
From arrears of new direct tax	2,626 90	
From arrears of new internal revenue	18,149 23	
From fees on letters patent	8,130 00	
From cents coined at the Mint	14,376 32	
From postage of letters	101 00	
From fines, penalties, and forfeitures	20 00	
From surplus emoluments of officers of the customs	27,880 49	
From interest on balances due by banks of the United States	3,000 00	
From net proceeds of vessels condemned under the slave trade acts	4,791 18	
From a person unknown, stated to be on account of duties on imports and tonnage	6 00	
		681,561 12
From balances of advances made in the War Department, repaid under the third section of the act of May 1, 1820		32,344 98
		1,133,906 10

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, November* 28, 1827.

I.

Statement of the expenditures of the United States from January 1 to September 30, 1827.

CIVIL, MISCELLANEOUS, AND DIPLOMATIC, VIZ:		
Legislature	$308,589 25	
Executive Departments	394,437 74	
Officers of the Mint	7,200 00	
Surveying Department	21,011 54	
Commissioner of the Public Buildings in Washington	1,195 00	
Governments in the Territories of the United States	36,077 40	
Judiciary	167,694 08	
		$936,205 07
Annuities and grants	1,600 00	
Mint establishment	35,588 86	
Unclaimed merchandise	263 92	
Light-house establishment	203,678 68	
Surveys of public lands	48,593 15	
Registers and Receivers of Land Offices	2,631 14	
Preservation of the public archives in Florida	1,125 00	
Land claims in Florida Territory	1,971 24	
Land claims in St. Helena land district	1,502 78	
Roads within the State of Ohio	2,452 90	
Roads within the State of Indiana	7,352 54	
Roads and canals within the State of Alabama	6,540 36	
Roads and canals within the State of Missouri	1,981 45	
Roads and canals within the State of Mississippi	4,717 11	
Repairing the post road between Chattahoochie and Line creek, Alabama	6,000 00	
Marine hospital establishment	46,511 04	
Public buildings in Washington	135,727 35	
Appropriation of prize money	2,202 50	
Payment of balances to Collectors of new internal revenue	2,559 73	
Stock in the Louisville and Portland Canal Company	30,000 00	
Payment of claims for property lost	191 25	
Payment of claims for buildings destroyed	4,218 45	
Miscellaneous expenses	48,060 29	
		595,469 74
Diplomatic Department	85,260 75	
Mission to the Congress of Panama	17,022 08	
Contingent expenses of foreign intercourse	18,609 00	
Relief and protection of American seamen	25,531 90	
Treaty of Ghent, (6th and 7th articles)	7,500 00	
Treaty of Ghent, (1st article)	10,206 44	
Claims on Spain	1,817 72	
Treaties with Mediterranean Powers	21,505 54	
Awards under the 1st article of the treaty of Ghent	294,392 23	
		481,845 66
		2,013,520 47

MILITARY ESTABLISHMENT.

Brought forward		$2,013,520 47
Pay of the Army	$722,788 60	
Subsistence	171,199 40	
Forage	34,992 30	
Quartermaster's Department, arrearages of ditto	322,600 13	
Arrearages of Army	17,741 03	
Bounties and premiums	11,163 87	
Purchasing Department	150,239 60	
Expenses of recruiting	8,460 14	
Purchase of woolens for 1828	10,000 00	
Ordnance	15,115 57	
Arming and equipping militia	156,603 03	
Hospital Department	21,147 84	
Armories	281,047 27	
Arsenals	31,564 96	
Arsenal at Vergennes	8,600 00	
Arsenal in Georgia	14,286 69	
Arsenal at St. Louis	15,000 00	
Arsenal at Augusta, Maine	2,081 60	
Contingencies	10,232 30	
Repairs and contingencies of fortifications	22,918 73	
Fort Monroe	73,643 97	
Fort Calhoun	38,526 24	
Fort Adams	83,015 00	
Fort Hamilton	58,034 09	
Fort Jackson	72,144 78	
Fort Delaware	1 28	
Fort at Cape Fear	29,930 00	
Fort at Beaufort	44,364 42	
Fort at Bienvenue	40,000 00	
Fort at Mobile Point	72,951 46	
Fort at Rigolets	30,000 00	
Armament of new fortifications	39,054 40	
Surveys, &c., of roads and canals	47,405 70	
Continuation of the Cumberland road	118,000 00	
Preservation of the Cumberland road	9,000 00	
Repairs of the Cumberland road	510 00	
Road from Memphis to Little Rock	2,000 00	
Road from Little Rock to Cantonment Gibson	2,000 00	
Road from Fort Smith to Fort Towson	2,000 00	
King's road, from the Georgia line, (by St. Augustine to New Smyrna)	3,000 00	
Improving the Ohio and Mississippi rivers	18,216 00	
Improving the navigation of the Ohio river	9,000 00	
Improving Hyannis harbor, Massachusetts	1,000 00	
Improving Cleveland harbor, Ohio	1,500 00	
Improving Pascagoula harbor, Mississippi river	8,000 00	
Deepening the harbor of Presque Isle	5,484 81	
Preservation of islands in Boston harbor	9,115 27	
Repairs of Plymouth beach	2,184 90	
Removing obstructions in Huron creek, Ohio	3,500 00	
Removing obstructions in Cunningham creek, Ohio	1,000 00	
Removing obstructions in Ashtabula creek, Ohio	9,698 00	
Removing obstructions in Grand River creek, Ohio	4,620 00	
Removing obstructions in Mobile harbor, Alabama	5,605 78	
Building piers on Steel's Ledge, Belfast, Maine	400 00	
Building piers on Buffalo creek	5,000 00	
Piers, beacon, &c., in the harbor of Saco, Maine	4,450 00	
Examining piers at Port Penn, Marcus Hook, and Fort Mifflin	100 00	
Survey of a canal from the Atlantic to the Gulf of Mexico	2,755 00	
Connecting the Detroit and the river Raisin with the Maumee and Sandusky roads	12,000 00	
Piers at the mouth of Oswego harbor, New York	3,533 06	
Piers at the mouth of Dunkirk harbor, New York	3,000 00	
Piers at La Plaisance bay, Michigan	1,000 00	
Removing obstructions, Saugatuck river, &c	1,500 00	
Boundary lines between Georgia and Florida	3,745 80	
Erection of a wharf at Fort Wolcott, Rhode Island	500 00	
Purchase of a house and lot of land, Eastport, Maine	1,800 00	
Purchase of lots at St. Augustine, Florida	600 00	
Barracks at Savannah	11,414 40	
Barracks at Michilimackinac	2,000 00	
Military cantonment near St. Louis	10,108 18	
System of cavalry, artillery, and infantry exercise	1,675 24	
Settlement of Georgia militia claims	50,600 00	
Military Academy, West Point	24,895 00	
Carried forward	3,013,365 84	2,013,520 47

Brought forward		$3,013,365 84	$2,013,520 47
Maps, plans, &c., War Department		62 00	
Suppression of Indian aggressions on frontiers of Georgia and Florida		10,887 81	
Revolutionary pensions		796,381 93	
Invalid and half-pay pensions		172,033 86	
Pensions to widows and orphans		8,802 47	
Surveying the harbor of Church's cove, Rhode Island		200 00	
Surveying the harbor of Stonington, Connecticut		200 00	
Surveying the roads from Detroit to Saginaw, Fort Gratiot, and Huron lake		1,500 00	
Opening and constructing the Detroit and Chicago roads		20,000 00	
Relief of officers, &c., engaged in Seminole campaign		747 01	
Interest due the State of Pennsylvania		17,577 60	
Relief of Captain Bigger's company of rangers		4,474 41	
Payment of claims for property lost		40 00	
Relief of sundry individuals		10,613 80	
Carrying into effect certain Indian treaties		149,141 06	
Rations to Florida Indians		30,015 96	
Relief of Florida Indians		12,750 25	
Running the line of land assigned to Florida Indians		330 56	
Presents to Indians		13,390 45	
Contingencies of Indian Department		98,377 94	
Creek treaties		96,464 51	
Treaty with the Choctaw and Chickasaw Indians		2,445 37	
Effecting certain Indian treaties, act 20th May, 1826		2,800 00	
Removal of the Creeks west of the Mississippi		29,080 82	
Civilization of Indians		8,629 84	
Pay of Indian agents		25,606 65	
Pay of sub-agents		11,840 36	
Indian annuities		206,443 24	
Treaty with the Choctaws, 3d March, 1821		148 00	
Choctaw schools, treaty 18th October, 1820		7,074 57	
		4,751,426 31	
From which deduct the following repayments:			
Fortifications	$53 19		
Survey of Marblehead and Holmes' Hole	95 82		
Road from Pensacola to St. Augustine	546 00		
Road from Colerain to Tampa Bay	84 00		
Holding treaties with Indians in Indiana	2 27		
Road from Ohio to Detroit	373 88		
		1,155 16	
			4,750,271 15
NAVAL ESTABLISHMENT.			
Pay of the Navy afloat		1,053,576 21	
Pay of the shore stations		135,730 14	
Provisions		276,009 45	
Repairs of vessels		344,936 57	
Navy yards, docks, &c		174,039 53	
Navy yard, Pensacola		52,516 21	
Medicines and hospital stores		26,631 84	
Ordnance and ordnance stores		36,874 00	
Ten sloops-of-war		184,804 24	
Repairs of sloops-of-war		20,181 38	
Gradual increase of the Navy		625,952 51	
Gradual improvement of the Navy		68,095 88	
Prohibition of the slave trade		26,651 59	
Superintendents, artificers, &c		55,676 02	
Suppression of piracy		1,162 65	
Survey of the harbors of Savannah, Brunswick, &c		1,503 00	
Arrearages prior to 1827		13,686 90	
Surveys and estimates for dry docks		2,707 27	
Contingent, prior to 1824		10,486 60	
Contingent for 1825		216 66	
Contingent not enumerated, 1826		3,384 31	
Contingent for 1827		191,528 56	
Contingent not enumerated, 1827		929 37	
Pay, &c., Marine Corps		127,257 48	
Clothing, Marine Corps		11,848 86	
Fuel, Marine Corps		3,413 31	
Medicines, Marine Corps		717 55	
Barracks, Marine Corps		149 41	
Military stores, Marine Corps		402 00	
Contingent, Marine Corps		8,619 27	
Contingent arrearages, Marine Corps		2,228 70	
Contingent additional, 1826, Marine Corps		308 05	
Carried forward		3,462,225 52	6,763,791 62

Brought forward		$3,462,225 52	$6,763,791 62
From which deduct the following repayments:			
Building barges	$67 16		
Five schooners	58 33		
Swords and medals	579 62		
Contingent for 1824	575 52		
Contingent not enumerated, 1825	108 88		
Contingent for 1826	2,260 10		
		3,649 61	
			3,458,575 91
PUBLIC DEBT.			
Interest on the funded debt		2,652,983 49	
Redemption of six per cent. stock of 1813, (loan of 16 millions)		5,007,303 69	
Interest on Louisiana stock		3,562 30	
Reimbursement of Mississippi stock		742 48	
Paying certain parts of domestic debt		21 12	
Paying the principal and interest Treasury notes		8,410 36	
		7,673,023 44	
From which deduct the following repayment:			
Redemption of six per cent. stock of 1813, ($7\frac{1}{2}$ millions)		01	
			7,673,023 43
			17,895,390 96

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, November* 28, 1827.

No. 1.

Statement of the Public Debt on the 1*st of October*, 1827.

Three per cent. stock		$13,296,247 70
Six per cent. stock of 1813	$4,244,587 07	
Six per cent. stock of 1814	13,096,542 90	
Six per cent. stock of 1815	9,490,099 10	
		26,831,229 07
Five per cent. stock (subscription to Bank of the United States)	7,000,000 00	
Five per cent. stock of 1820	999,999 13	
Five per cent. stock of 1821	4,735,296 30	
Exchanged five per cent. of 1822	56,704 77	
		12,792,000 20
Four and a half per cent. stocks of 1824	10,000,000 00	
Exchanged four and a half per cent. stocks of 1824	4,454,727 95	
Exchanged four and a half per cent. stocks of 1825	1,539,336 16	
		15,994,064 11
Total		68,913,541 08

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, December* 1, 1827.

Amount of the debt on the 1st of October, 1826, per statement No. 3, which accompanied the Secretary's report of the 12th of December, 1826		$75,923,151 47
Deduct six per cent. stock paid off, viz:		
On the 1st January, 1827	$2,002,306 71	
On the 1st July, 1827	5,007,303 68	
		7,009,610 39
Leaves the amount on the 1st of October, 1827, as above stated		68,913,541 08
From which, by deducting the amount to be paid at the close of the present quarter		1,500,163 16
Will leave as the amount of the public debt on the 1st of January, 1828		67,413,377 92
The public debt, on the 1st of January, 1825, amounted to		83,710,572 60
Add four and a half per cent. stock issued since, under the act of 26th May, 1824	5,000,000 00	
Add three per cent. stock	16 25	
		5,000,016 25
		88,710,588 85
Deduct payments of principal, viz:		
In 1825	7,725,034 88	
In 1826	7,064,709 21	
In 1827, including payment at the close of the year	6,507,466 84	
		21,297,210 93
Amount as above on the 1st January, 1828		67,413,377 92

No. 2.

Estimated amount of Treasury notes outstanding on the 1st October, 1827.

Total amount issued, per No. 4 of last report		$36,680,794
Cancelled and reported on by the First Auditor		36,669,854
Outstanding		10,940
Consisting of small Treasury notes	$2,180	
Notes bearing interest	8,760	
		10,940

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, December* 8, 1827.

No. 3.

Statement of the stock issued under the act of Congress entitled "An act supplementary to the act for the indemnification of public lands in the Mississippi Territory," passed on the 3d March, 1815.

Amount of claims awarded, per statement No. 5 of the last report		$4,282,151 12
Whereof there was paid in for lands, per said report		$2,447,539 39
Payments at the Treasury to the 30th September, 1826, per said statement.	$1,827,215 56	
Payments from the 1st October, 1826, to the 30th September, 1827	742 48	
		1,827,958 04
Balance outstanding on the 1st October, 1827, consisting of certificates outstanding	6,609 09	
Awards not applied for	44 60½	
		6,653 69½
		4,282,151 12½

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, December* 8, 1827.

TREASURY DEPARTMENT, *May* 16, 1828.

SIR: I have the honor to transmit a letter of the Register of the Treasury, accompanied by statements marked B and C, which were referred to in the statement marked A, annexed to the annual report of this Department on the state of the finances, dated the 8th of December last. Statement B exhibits, in detail, the duties on merchandise, tonnage, &c., and statement C exhibits the amount of tonnage employed in the foreign trade of the United States.

I have the honor to be, very respectfully, your obedient servant,

RICHARD RUSH.

The Hon. the PRESIDENT *of the Senate.*

TREASURY DEPARTMENT, *Register's Office, May* 15, 1828.

SIR: I have the honor to transmit herewith statement B, exhibiting the details of duties on merchandise, tonnage, &c., referred to in statement A, which accompanied the annual report of the Secretary of the Treasury on the state of the finances of the 8th of December last; also statement C, exhibiting the tonnage employed in the foreign trade of the United States for the year 1826.

I have the honor to be, with great respect, sir, your obedient servant,

JOSEPH NOURSE, *Register.*

Hon. RICHARD RUSH, *Secretary of the Treasury.*

B.

Statement exhibiting the values and quantities, respectively, of merchandise on which duties actually accrued during the year 1826, *(consisting of the difference between articles paying duty imported and those entitled to drawback re-exported;) and also of the net revenue which accrued that year from duties on merchandise, tonnage, passports, and clearances.*

MERCHANDISE PAYING DUTIES AD VALOREM

5,031 dollars, at 12 per cent	$603 72		
1,296,182 ... do ... 12½ .. do	162,022 75		
3,824,710 ... do ... 15 .. do	573,706 50		
4,592,965 ... do ... 20 .. do	918,593 00		
17,612,114 ... do ... 25 .. do	4,403,028 50		
1,416,166 ... do ... 30 .. do	424,849 80		
5,835,605 ... do ... 33⅓ .. do	1,945,201 67		
3,327 ... do ... 35 .. do	1,164 45		
92,642 ... do ... 40 .. do	37,056 80		
340,782 ... do ... 50 .. do	170,391 00		
35,019,524	8,636,618 19		$8,636,618 19

DUTIES ON SPECIFIC ARTICLES.

1. Wines ... 2,767,893 gallons, av. 25.71 cents	$711,790 10		
2. Spirits ... 3,322,380 ... do ... 43.54 ... do	1,446,559 00		
Molasses ... 13,661,639 ... do ... at 5.00 ... do	683,081 95		
3. Teas ... 8,816,225 pounds, av. 34.32 ... do	3,026,140 42		
Coffee ... 26,449,356 ... do ... at 5.00 ... do	1,322,467 80		
4. Sugar ... 73,451,591 ... do ... av. 3.06 ... do	2,246,942 11		
5. Salt ... 3,104,668 ... do ... at 20.00 ... do	620,933 60		
6. All other articles	1,953,944 10		
		12,011,859 08	
		20,648,477 27	
Deduct duties refunded, after deducting therefrom duties on merchandise the particulars of which could not be ascertained, and difference in calculation		14,795 51	
		20,633,681 76	
Add 2½ per cent. retained on drawback	$140,239 89		
10 per cent. extra duty on foreign vessels	18,140 94		
Discriminating duty on French vessels	1,067 57		
Interest on custom-house bonds	14,632 14		
Storage received	3,628 03		
		177,708 57	
		20,811,390 33	
Duties on merchandise	$128,553 84		
Duties on tonnage	21,516 71		
Light-money		150,070 55	
Passports and clearances		11,716 00	
		20,973,176 88	
Deduct drawback on domestic refined sugar	$2,627 57		
Deduct drawback on domestic distilled spirits	6,561 03		
Deduct drawback under the convention with France	30 83		
		9,219 43	
Gross revenue		20,963,957 45	
Expenses of collection		715,903 15	
Net revenue		20,248,054 30	

Explanatory statements and notes.

1. WINES.

Madeira	128,515 gallons, at 100 cents		$128,515 00
Burgundy and Champagne	15,992 ... do ...	100 .. do	15,992 00
Sherry and St. Lucar	28,041 ... do ...	60 .. do	16,824 60
Lisbon, Oporto, &c	308,557 ... do ...	50 .. do	154,278 50
Teneriffe, Fayal, &c	166,317 ... do ...	40 .. do	66,526 80
Claret, &c., bottled	77,217 ... do ...	30 .. do	23,165 10
All other	2,043,254 ... do ...	15 .. do	306,488 10
	2,767,893		711,790 10

2. SPIRITS.

From grain, 1st proof	331,827	gallons, at	42 cents	$139,367 34
2d proof	17,167	do	45 do	7,725 15
3d proof	39,903	do	48 do	19,153 44
4th proof	6,931	do	52 do	3,604 12
5th proof	8,516	do	60 do	5,109 60
Other materials, 2d proof	685,822	do	38 do	260,612 36
3d proof	1,003,874	do	42 do	421,627 08
4th proof	1,234,468	do	48 do	592,544 64
Above 5th proof	2,371	do	70 do	1,659 70
	3,330,879			1,451,403 43
Deduct export old spirits, 5th proof	8,499	do	57 do	4,844 43
	3,322,380			1,446,559 00

3. TEAS.

Bohea	188,321	pounds, at	12 cents	$22,598 52
Souchong	1,550,016	do	25 do	387,504 00
Hyson Skin, &c	2,205,586	do	28 do	617,564 08
Hyson and Young Hyson	4,407,145	do	40 do	1,762,858 00
Imperial	465,157	do	50 do	232,578 50
Extra duty on teas imported from other places than China				3,037 32
	8,816,225			3,026,140 42

4. SUGAR.

Brown	69,112,185	pounds, at	3 cents	$2,073,365 55
White clayed, &c	4,339,414	do	4 do	173,576 56
	73,451,599			2,246,942 11

5. SALT.

Imported, bushels		4,267,861, at 20 cents		$859,572 20
Exported, bushels	44,777			
Bounties and allowances reduced into bushels, at 20 cents	1,148,416			
		1,193,193	do	238,638 60
		3,104,668	do	620,933,60

6. ALL OTHER ARTICLES.

Articles.	Quantity.	Rate of duty.	Duties.
Carpeting, Brussels, Wilton, &c.....yards.....	54,380	50	$27,190 00
Venetian and ingrain .....do.....	618,793	25	154,698 25
all other.... .....do.....	10,303	20	2,060 60
Cotton bagging.....do.....	1,787,507	3¾	67,031 52
Vinegar.....gallons.....	35,862	8	2,868 96
Beer, ale, and porter, bottled .....do.....	61,880	20	12,376 00
in casks .....do.....	7,516	15	1,127 40
Oil, spermaceti .....do.....	.....	25	.....
whale and other fish.....do.....	563	15	84 45
olive, in casks.....do.....	25,109	25	6,277 25
castor.....do.....	.....	40	.....
linseed.....do.....	137,730	25	34,432 50
hempseed.....do.....	.....	25	.....
rape seed.....do.....	.....	25	.....
Cocoa .....pounds.....	1,646,691	2	32,933 82
Chocolate.....do.....	2,256	4	90 24
Sugar, candy..... .....do.....	491	12	58 92
loaf.....do.....	1,866	12	223 92
other refined .....do.....	623	10	62 30
Fruits, almonds .....do.....	521,483	3	15,644 49
currants.....do.....	442,419	3	13,272 57
prunes and plums.....do.....	141,464	4	5,658 56
figs .....do.....	479,048	3	14,371 44
raisins, jar and muscatel.....do.....	2,561,923	4	102,476 92
other. .....do.....	2,309,296	3	69,278 88
Candles, tallow.....do.....	.....	5	.....
wax.....do.....	165	6	2 90
spermaceti.....do.....	33	8	2 64
Cheese.....do.....	37,839	9	3,405 51
Soap.....do.....	.....	.....	.....
Tallow.....do.....	272,949	1	2,729 49
Lard.....do.....	212	3	6 36
Beef and pork.....do.....	.....	.....	.....
Hams and bacon..... .....do.....	44,697	3	1,340 91
Butter .....do.....	2,707	5	135 35
Saltpetre, refined.....do.....	7,040	3	211 20
Camphor, crude .....do.....	60,887	8	4,870 96
refined .....do.....	3,335	12	402 60
Salts, Epsom.....do.....	6,787	4	271 48
Spices, Cayenne pepper..... .....do.....	137	15	20 55
ginger.....do.....	2,673	2	53 46
mace .....do.....	.....	.....	.....
nutmegs .....do.....	.....	.....	.....
cinnamon .....do.....	10,596	25	2,649 00
cloves .....do.....	56,002	25	14,000 50
pepper..... .....do.....	651,078	8	52,086 24
pimento.....do.....	222,404	6	13,344 24
cassia.....do.....	536,962	6	32,217 72
Tobacco, manufactured.....do.....	13,573	10	1,357 30
Snuff .....do.....	.....	.....	.....
Indigo .....do.....	696,876	15	104,531 40
Cotton ....do.....	27,176	3	815 28
Gunpowder .....do.....	38,441	8	3,075 28
Bristles .....do.....	160,900	3	4,827 00
Glue.....do.....	12,024	5	601 20
Paints, ochre, dry ....do.....	903,040	1	9,030 40
in oil.....do.....	5,359	1½	80 38
white and red lead..... ....do.....	1,690,936	4	67,637 44
whiting.....do.....	370,843	1	3,708 43
Lead, pig, bar, and sheet.....do.....	3,449,825	2	68,996 50
shot.....do.....	52,853	3½	1,849 85
Cables, tarred .....do.....	.....	.....	.....
Cordage, tarred.....do.....	.....	.....	.....
untarred .....do.....	60,887	5	3,044 35
Twine, untarred yarn, &c.....do.....	233,438	5	11,671 90
Corks.....do.....	128,466	12	15,415 92
Copper, rods and bolts .....do.....	38,230	4	1,529 20
nails and spikes .....do.....	1,163	4	46 52
Fire-arms, muskets .....number.....	.....	.....	.....
rifles .....do.....	161	250	402 50
Iron and steel wire, not above No. 18.....pounds.....	639,657	5	31,982 85
above No. 18.....do.....	218,776	9	19,689 84
tacks, brads, &c., not above 16 ounces.....per M.....	16,400	5	820 00
above 16 ounces .....pounds.....	1,351	5	67 55
nails ....do.....	191,562	5	9,578 10
spikes.....do.....	26,791	4	1,071 64
chain cables.....do.....	381,294	3	11,438 82
mill cranks .....do.....	205	4	8 20
mill saws.....do.....	1,508	100	1,508 00

EXPLANATORY STATEMENTS AND NOTES.—Continued.

Articles.	Quantity.	Rate of duty.	Duties.
Iron anchors.....pounds.....	67,452	2	$1,349 04
anvils.....do.....	445,946	2	8,918 92
blacksmiths' hammers.....do.....	14,593	2½	364 82
castings, vessels of.....do.....	445,392	1½	6,680 88
other.....do.....	630,396	1	6,303 96
round and braziers' rods.....do.....	409,179	3	12,275 37
nail and spike rods.....do.....	395,595	3	11,867 85
sheet and hoop.....do.....	2,243,526	3	67,305 78
slit and rolled.....do.....	8,006	3	240 18
pig.....cwt.....	35,769	50	17,884 50
bar, rolled.....do.....	79,316	150	118,974 00
hammered.....do.....	385,095	90	346,585 50
Steel.....do.....	15,727	100	15,727 00
Hemp.....do.....	72,451	175	126,789 25
Alum.....do.....	4	250	10 00
Copperas.....do.....	4,536	200	9,072 00
Wheat flour.....do.....	39	50	19 50
Coal.....bushels.....	1,012,092	6	60,725 52
Wheat.....do.....	1,157	25	289 25
Oats.....do.....	12,759	10	1,275 90
Potatoes.....do.....	67,177	10	6,717 70
Paper, folio and quarto post.....pounds.....	4,772	20	954 40
foolscap.....do.....	.....	.....	.....
printing.....do.....	1,548	10	154 80
sheathing.....do.....	9,119	3	273 57
all other.....do.....	40,396	15	6,059 40
Books, printed previous to 1775.....do.....	.....	.....	.....
in other languages.....do.....	111,236	4	4,449 44
Latin and Greek, bound.....do.....	7,941	15	1,191 15
in boards.....do.....	2,761	13	358 93
all other, bound.....do.....	9,859	30	2,957 70
in boards.....do.....	40,708	26	10,584 08
Glass, cut, and not specified.....do.....	23,341	3	700 23
all other.....do.....	911,828	2	18,236 56
apothecaries' vials, not above 4 ounces.....gross.....	5,144	100	5,144 00
not above 8 ounces.....do.....	497	125	621 25
bottles, not above 1 quart.....do.....	24,576	200	49,152 00
not above 2 quarts.....do.....	459	250	1,147 50
not above 4 quarts.....do.....	22	300	66 00
window, not above 8 by 10.....100 sq. feet.....	767	300	2,301 00
not above 10 by 12.....do.....	441	350	1,543 50
above 10 by 12.....do.....	2,961	400	11,844 00
uncut, in plates.....do.....	264	400	1,056 00
demijohns.....number.....	60,088	25	15,022 00
Fish, dried or smoked.....quintals.....	605	100	605 00
salmon.....barrels.....	1,889	200	2,978 00
mackerel.....do.....	89	150	133 50
all other.....do.....	234	100	234 00
Shoes and slippers, silk.....pairs.....	1,042	30	312 60
prunelle.....do.....	1,068	25	267 00
leather, men's, &c.....do.....	3,843	25	960 75
children's.....do.....	.....	.....	.....
Boots and bootees.....do.....	151	150	226 50
Cigars.....per M.....	15,617	250	39,042 50
Playing cards.....pack.....	1,354	30	406 20
Russia duck.....pieces.....	2	200	4 00
			2,063,127 43
Deduct excess of exportation over importation—			
Castor oil, 59 gallons, at 40 cents	$23 60		
Candles, tallow, 15,371 pounds, at 5 cents	768 55		
Soap, 18,277 pounds, at 4 cents	731 08		
Beef and pork, 202,299 pounds, at 2 cents	4,044 58		
Mace, 10,149 pounds, at $1	10,149 00		
Nutmegs, 3,655 pounds, at 60 cents	2,193 00		
Snuff, 471 pounds, at 12 cents	56 52		
Cables, tarred, 55,891 pounds, at 4 cents	2,235 64		
Cordage, tarred, 205,322 pounds, at 4 cents	8,212 88		
Muskets, 2,185, at $1 50	3,277 50		
Paper, 445,194 pounds, at 17 cents	75,682 98		
Books printed previous to 1775, 8,054, at 4 cents	322 16		
Shoes, children's, 670 pairs, at 15 cents	100 50		
Hempseed oil, 4,074 gallons, at 25 cents	1,018 50		
Blue vitriol, 9,171 pounds, at 4 cents	366 84		
			109,183 33
			1,953,944 10

C.

Statement exhibiting the amount of American and foreign tonnage employed in the foreign trade of the United States during the year ending December 31, 1826.

American tonnage in foreign trade	tons	910,635
Foreign tonnage in foreign trade	tons	120,716
Total tonnage employed in the foreign trade of the United States		1,031,351
Proportion of foreign tonnage to the whole amount of the tonnage employed in the foreign trade of the United States		11.7 to 100

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, May* 15, 1828.

20TH CONGRESS.] **No. 787.** [1ST SESSION.

AGAINST INCREASE OF DUTIES ON IMPORTS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES DECEMBER 14, 1827.

Resolutions in relation to the Tariff Policy and Colonization Society, unanimously adopted by the Agricultural Society of St. John's, Colleton, South Carolina, on the 11th of July, 1827.

The Agricultural Society of St. John's, Colleton, impressed with the importance of the present eventful national crisis, believing that a revolution in the policy of the Government is about to be attempted, which, if successful, will array one branch of industry against another and engender incurable sectional feuds, thereby endangering the perpetuity of the Union, alarmed at the doctrines which have so often and deliberately been avowed on the floor of Congress in relation to the domestic institutions of the southern States, they would be recreant to their high and imperative duty as patriot citizens not to proclaim their explicit and undisguised opinion.

They believe that capital should be allowed to seek the most profitable channels, and that every pursuit ought to be free to compete in the grand career of human effort; they believe that the interest of agriculture, commerce, and manufactures, can best be promoted by the want of, rather than by, Congressional interference; and that, if either agriculture or manufactures should need the fostering aid of law, it is within the *unquestionable* competency of State legislation to effect that purpose by prudent and judicious disbursements from the State Treasury; they believe that, as long as the constituent members of the confederacy are permitted *undisturbedly* to adopt and to be governed by their own schemes of domestic policy; as long as the General Government revolves in its *obviously* constitutional sphere of action, so long shall the people of these United States be free, happy, and contented.

The present political situation of this country presents the anomalous aspect of 11,000,000 of citizens suffering under oppressive and insulting exactions to relieve the imaginary wants of as many hundred. Shall this state of things continue? Shall the interest of the yeoman and the merchant be forever tributary to the interest of a privileged order, created, it is true, by the operation of law, but not the less disgusting and odious on that account? Shall the southern planter humbly kiss the rod which chastens him? Shall he tamely submit to an anticipated system of taxation which in one momentous respect will bear *exclusively* on his capital? If not, then the period is rapidly arriving when it shall become him practically to prove that allegiance and protection are convertible terms. Influenced by these considerations, this society adopts the following resolutions, viz:

Resolved, That the creation of a manufacturing system by Congress is to protect the industry of one class of the citizens at the expense of all the rest, and to impose an indefensible and onerous tax on the consumer.

Resolved, That the present unexampled depression of the staple articles of the southern States is mainly to be ascribed to the operation of the tariff of 1816 and 1824.

Resolved, That the woolens bill was a wanton attempt to sacrifice the permanent welfare of the country on the shrine of a moneyed aristocracy.

Resolved, That the domestic policy of the southern States is not a legitimate topic of discussion for Congress. Those States believe themselves competent to self-government, and that they, and they alone, understand their true interest.

Resolved, That the Colonization Society aims a destructive blow at the *whole* property of the southern agriculturist.

Resolved, That Congress is not constitutionally empowered to extend to it its protection. Any attempt to attain that object would be impolitic, unjust, and a dangerous exercise of authority.

Rssolved, That the corresponding secretary be directed to transmit a copy of the foregoing resolutions to each of the Senators and Representatives in Congress from this State, accompanied with instructions to the delegate from this district to bring the resolutions to the view of Congress at an early period of its session.

JOHN R. MATTHEWES, *President.*

EPHRAIM M. SEABROOK, Sen., *Recording Secretary.*

20TH CONGRESS.] No. 788. [1ST SESSION.

AGAINST THE INCREASE OF DUTIES ON IMPORTS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES DECEMBER 14, 1827.

To the honorable the President and members of the Senate, and to the honorable the Speaker and members of the House of Representatives, in Congress:

The undersigned, citizens of Fairfield district, in the State of South Carolina, in the exercise of a right secured to them by the Constitution, respectfully approach your honorable bodies with an expression of their sentiments, the result of mature reflection, on the measure pursued by the General Government, for several years past, of increasing the duties on the importation of articles of foreign growth and manufacture, and especially upon the proposed measure of raising, to the point of exclusion, the tariff on coarse woolen manufactures. Your memorialists, if they could be persuaded that the increase of the tariff already made and in contemplation were rendered necessary by the exigencies of the Government, and effected with a single view to the support of public credit and supplying the National Treasury, however inconvenient it might be to them in the present season of pecuniary embarrassment, would forbear to complain, and yield without remonstrance to the measure. Your memorialists confidently appeal to history and to facts within the recollection of your honorable bodies for the truth of this declaration. But your memorialists cannot misunderstand the real motive of the increase of the tariff; they are well aware that the purpose of revenue is entirely out of view; that, in truth and in fact, such increase is made, and intended to be made, for the purpose of giving *aid* to the efforts of those individuals who have ventured to speculate in the chances of bettering their condition by abandoning their accustomed pursuits and of engaging in the establishment of manufactories. Your memorialists have little hesitation in expressing a decided opinion that the encouragement of this or any other speculation, by raising the imposts, is not within the constitutional competency of your honorable bodies. And they are constrained to express their surprise that the first clause of the eighth section of the first article of the Constitution should be resorted to and relied on for a sanction to a course of policy subversive of equal rights, imposing unequal burdens, and calculated to produce a violent change in the habits, manners, pursuits, and occupations of the people. If that article is subjected to such a construction, it may fairly be construed so as to authorize any measure, from the most visionary to the most ruinous, that can be conceived of. No limit can be assigned to the power of Congress, nor security claimed for the rights reserved to the individual States and to the people. The federative character of the General Government is destroyed; it is, to all intents, a consolidated Government, and the boasted omnipotence of Parliament is centred in the National Councils. The absurdity to which such a construction irresistibly tends is proof positive against its correctness. The words "general welfare," considered in connexion with the whole clause, imply nothing more than that money may be collected by taxes, duties, and imposts, and that, when collected, the same shall not go to the use of any particular State, but to the Government of the Union; they are declarative of a right to the money so levied, limit the amount to be collected, and contain a general direction as to its application. It is only by breaking up the sentence and destroying its symmetry, literally by garbling the sentence, that the assumed power can be drawn from those prolific and portentous syllables. But, should the sentence be forced to read *that "Congress shall have power to provide for the general welfare,"* your memorialists conceive that the subsequent clauses declare what the general welfare is, and limit the power to certain specified objects. They would contend that the whole of the sentence should be taken together, that its symmetry be preserved, and, if the words "general welfare" necessarily contain a grant of power, it must be some power or powers strictly analogous to the power of paying the "national debt," and providing "for the common defence." Your memorialists would suggest to your honorable bodies that, as the power of raising money in the manner pointed out in the clause referred to belonged previously to the States, to be applied to their individual use, the words "general welfare" might have been, through abundant caution, inserted for the purpose of showing that, for the future, the proceeds were payable into the National Treasury, and were subject to appropriation to general objects indicated in the Constitution, notwithstanding the same should be levied at a particular port or in a particular State. Your memorialists would further suggest to your honorable bodies that the harmony and consistency of a great plan of Government, of a particular form and decided character, portrayed in a written Constitution, ought not to be practically affected because of the admission of two words of supposed doubtful import; but, on the contrary, the true genius of the Government ought to be preserved inviolate on every principle of fair construction, even at the expense of those words. The first clause, section eight, empowers Congress to raise money; and, it is presumed, there cannot be a bona fide exercise of that power for any other purpose or with any other view whatever. If Congress can exercise a power given to supply the Treasury for the purpose of building up a system of domestic manufactures, Congress may exercise it, not with a view to supply the National Treasury, but to empty and impoverish it. So, if Congress, under the third clause of the eighth section, should exercise the power of regulating commerce with foreign nations, not for the purpose of promoting a free commercial intercourse with foreign nations, but for the purpose of annihilating foreign commerce, the same mischief and the same absurdity would result. The expectations of the States, in granting those powers, would, in either case, be wholly defeated, and their interests, tangled in the wiles of legislative subtility, must necessarily suffer.

Your memorialists are persuaded there is nothing in the Constitution which the ordinary rules of interpretation are not sufficient to elucidate. They see nothing mysterious in the magnificent outline of our free and equal Government, illumined with the splendor of the great virtues and the great talents exercised in its formation. The darkness imputed to it, and which has been imagined a safe cover for projects the most ambitious, results from efforts to wrest from their proper signification, their evident import, the plain English words in which it is most happily expressed, forgetful that common sense admonishes against the assumption of authority not clearly given, and that common law in its wholesome jealousy of prerogative inclines rather to a limitation of power than a construction calculated to give it amplitude and extent. Your memorialists are deeply impressed with apprehensions for the future happiness of the American Union, unless all assumptions of power by unnecessary implication be forthwith disclaimed and discontinued. Should the National Legislature, instead of applying to the

people for power, consider itself vested with the rights pertaining to a convention, and take power whenever it may deem the same expedient, without regard to the letter and the obvious meaning of the Constitution, all the evils that the worst enemies of our happy form of Government have maliciously anticipated and predicted may speedily affect our most vital interests.

Your memorialists consider the increase of the tariff for the purpose of protecting domestic manufactures a measure most erroneous on principles of national policy. In the partial or total exclusion of foreign commerce, in the impoverishment of the agricultural class, in the prostration of one section of the country to another, the natural fruits of such a measure, consequences to them the most disastrous, appear unavoidable. No reasonable objection can exist to the establishment of domestic manufactures in any part of the Union. No evils are anticipated from them if self-sustained. The citizens of this Republic are free to invest their capital according to the dictates of their discretion, and to give to their enterprise and industry such direction as they may deem most comportable with their true interests. Individuals are the best judges everywhere, whether the existing state of things will justify any undertaking, and whether it is likely to be prosperous and productive. The success of every speculation should rest on the judgment, skill, and capital of those who engage in it; and it is, at best, an act of impolitic interference whenever the rulers of a country attempt to calculate for private citizens and endeavor to operate on their accumulations by legal provisions. Such intrusion into private pursuits may promote the interests of a few, but always at the hazard of great injury and injustice to the many. In providing for the welfare of particular persons, or of a particular class, the Government is chargeable with a departure from its proper character as the common benefactor of a whole people, and takes an attitude which indicates a disregard to the great duty of strict impartiality. The equality between citizens of the same country is destroyed, and one portion are rendered tributary to and dependant on another. That the increase of the tariff for the purpose of fostering domestic manufactures will operate unjustly and unequally is evident. It is intended, by destroying competition from abroad, to enable domestic manufacturers to command higher profits on their productions than they otherwise could do. Their prices will be raised in proportion as the law gives countenance to their cupidity; and the difference between old and new, the natural and protected prices, is so much money extorted from the planting interest without an equivalent. It is, in fact, calculated to have all the effect of a tax upon the planters, to make up the capital of and compensate for want of skill in the domestic manufacturers; to enable the domestic manufacturers to prosper without deserving it, or to bear the losses incident to a rash and improvident investment of their means. Every cent which they receive in this way is so much wrested from the planting class, who are the chief consumers, and who are subjected to the humiliation of seeing the gains which they have honestly acquired transferred, by the magic of enactments, into the pockets of those who grasp at it contrary to every dictate of honesty. Your memorialists seriously object to be rendered the lawful prey of the domestic manufacturers, whose avarice of unearned wealth is insatiable. They object to be forced to pay them large sums in bounties on domestic productions, or, what is the same thing in effect, to be subjected by law, for the benefit of the manufacturers, to a high penalty for the exercise of honest industry in their accustomed avocations. Your memorialists also seriously object to be made to assume the character of assurers for the ultimate safety of their manufacturing brethren. If the manufacturers have miscalculated their means and rushed unadvisedly into a ruinous business, your memorialists, not previously consulted by the adventurers, free of any pledge of pecuniary support, without any claim secured to them of a share of manufacturing profits, ought not, in justice, to be held responsible for any losses incident to the speculation. The increase of the tariff, as it will eventually exclude all foreign productions, which your memorialists understand to be the perfection of the system called, in mockery of their rights and wants, "the great American system," will necessarily amount to a prohibition on the planting class from purchasing where they can purchase cheapest, so it will have the effect of prohibiting the planting class from selling their productions to the best advantage. If the merchandise of foreign countries is excluded from our markets, the productions of the planter, which are his merchandise, will be excluded from a market in those countries. An immense proportion of the mercantile business of the world is carried on in barter and exchange. Commerce must therefore grow languid or altogether cease where the natural course of trade is altered or interrupted. Those who are not allowed to sell are deprived of the ability as well as the disposition to purchase. An expectation, therefore, that an intercourse, devoid of reciprocity and not equally convenient and advantageous to all parties engaged in it, can be durable or long profitable to either has no foundation in an enlightened acquaintance with commercial affairs. Equally extravagant is the notion, propagated with much assiduity by the advocates of restrictive measures, that the domestic manufacturers will supply the planting class with as safe and profitable a market as they have heretofore found in foreign countries. It must be a wild miscalculation that the foreign countries with which we have the greatest intercourse have lost any portion of their wonted foresight, or that our dexterity has overmatched their vigilance. Proof is entirely wanting that the Governments of those countries have grown insensible to the dictates of self-esteem, and that the love of gain has ceased to inspire mercantile enterprise with its almost invincible energies. That the boasted American system is considered there with intense interest; that its features, its movements, its hopes, and aspirations, are watched with great jealousy; that the means of counteracting its effects will be seized upon with eagerness and exerted with perseverance is not to be questioned. Other portions of the earth will be rendered capable of supplying, to the consumers of southern productions, the great staples on which your memorialists depend for support; and the wealth which, but for exorbitant imposts, would continue to float on the Santee, the Savannah, and the Alabama, will find its way to the Nile, the Indus, and the Orinoco. An active demand for our productions will soon cease abroad, because of the opening of new channels of trade, and the foreign commerce, in which the planting class are essentially interested, will be finally cut off by a wide system of retaliatory measures. Such a course may be certainly calculated on, because it seems the dictate of common prudence, the desire of self-preservation, and those feelings of pride which belong to all men and to all Governments. In proof that the apprehensions of your memorialists are not groundless, that arrangements are in a regular train of accomplishment to render all dependence for supplies on the southern parts of the Union unnecessary, your honorable bodies need but advert to the appalling fact that, while the great staples of the south are lying heavily on the hands of the merchant and factor, productions of the same kind, and even inferior in quality, are sought for with avidity in remotest India, in wretched Egypt, and in the recently emancipated regions of South America. Should the tariff be raised to the point demanded by the untiring advocates of that measure, your memorialists are at once subjected to a train of evils of most serious magnitude. A home competition will be too feeble to insure the requisite application of labor and skill in the production of domestic

manufactures, or to regulate the prices of articles of prime necessity to the planting interest. A greater evil will exist in the lack of that active and steady demand for the staples of the south, which will allow reasonable profits to the grower, so that, in fact, the manufacturers will *make* to suit their own convenience, sell at such prices as they may think proper to demand, and *purchase* on their own terms so much of the raw material as they may have occasion to use. Your memorialists have seen nothing, as yet, in the conduct and character of the domestic manufacturers to warrant any other conclusions. With an utter recklessness of the rights of others, with a capacity for profits next to infinite, your memorialists have seen them combining, moving in fearful concert, projecting schemes of aggrandizement, and clamoring for advantages which the first principles of morals should teach them to look for in honest industry, well persisted in, and not in a system of laws calculated for their especial accommodation. Your memorialists ask leave to draw the attention of your honorable bodies to an additional topic, of more than ordinary importance, and well entitled, in their opinion, to your most serious consideration. The value of property everywhere depends on its productiveness; when planting capital ceases to yield its natural profits a depreciation in value is the natural consequence. Barrenness now threatens to succeed the rich and flourishing agriculture of the southern portion of the Union. Emigrants from abroad are no longer tempted to adopt it as their permanent home; and many citizens, by birth, are looking with deep interest to distant lands, where the rewards of industry may be more certain, and an opportunity enjoyed of escaping from oppressive exactions. The increase of the tariff, in all probability, will, among other evils, have the effect of deranging the ratio of physical strength and political consequence between different parts of this great Empire. Your memorialists have carefully sought, with a perfect openness to conviction, for the grounds on which the restrictive system can constitutionally rest; it is neither discoverable in the history of our country, detailing the causes which prompted the call of the Federal Convention, and assigning the motives for the adoption of the great charter of our liberties, nor in the expositions of eminent statesmen concerned in the formation of the Constitution, nor in the letter of the Constitution itself. Our ancestors were proudly jealous of State sovereignty; they yielded with a sparing hand the smallest portion of the essential attributes of sovereign power. In granting powers they were even overcautious in recording the reservation to themselves of those not granted. They were filled with the great ideas of equality of rights, equality of duties, equality of burdens. The Constitution, so guarded and so guarding, was the American system of a splended period in the annals of freedom. In the restrictive system, based on novel doctrines, and persisted in for alarming ends, your memorialists perceive, with grief, a flagrant violation of the very genius of our Government. Neither are your memorialists sensible of the great good which may result from that system as a measure of policy. In anticipation of a distant period, when a dense population, a scarcity of land, accumulation of capital, and cheapness of labor, shall naturally invite to manufactures, the system attempts to perform the work of nature and time by operation of law, and is committing havoc on one class of the community, laying waste one quarter of the country for the exclusive benefit of another, in no conceivable point of view less interesting or less deserving. From its ruinous example, from its crying injustice, from its blighting and demoralizing tendencies, your memorialists, with honest and confiding bosoms, appeal to your honorable bodies. They repose a manly trust in the wisdom and saving goodness of the National Legislature. They believe that the insinuations of interest cannot always silence the sacred voice of the Constitution nor repress its divine spirit. They believe that the Representatives of a great people, though they fall into error, cannot persist long in a mistaken policy. They call the attention of your honorable bodies to the momentous subject of their grievances, looking with a deep interest and a firm reliance on the efficacy of constitutional means, and no other, for their speedy redress. They earnestly pray that a revision of the tariff may be made with a view solely, and in perfect good faith, to the purposes of revenue; that it may be so arranged as to fall with exact equality upon every citizen of the Confederacy; and that every advance of imposts, with a view of promoting domestic manufactures, be totally repealed. Should a woolens bill be introduced at the ensuing session of Congress with any other object than the laudable one of reducing the present burdensome duties on the importation of foreign woolens, your memorialists insist that the same be rejected; and that, in the rejection of that bill, and in the revision of the tariff adapting it to the wants of the Treasury, the same may be seen, to the nation and to the world, to proceed from a high and holy regard for the Constitution. Such a course, your memorialists are pursuaded, would be a rendering to the Constitution the homage which it merits, and manifesting a due sense of its pre-eminent obligation and its inappreciable worth. An example so impressive will not be lost. Whenever the Legislature of a great people are seen to bow to the violated genius of their Constitution, that Constitution acquires additional sanctity in the eyes of all men, and a brighter hope arises that its blessings will be perpetuated to the end of time. Your honorable bodies are now presented with an opportunity of sanctifying the only policy which can safely conduct to the fulfilment of the destinies of our Republic—the policy of preserving, protecting, and defending the Constitution; of insuring justice, and of maintaining a free intercourse with all nations—a fruitful source of wealth, of knowledge, and of civilization. And your memorialists cherish the hope and prefer their prayers that it may not pass unimproved.

By order of the meeting.

D. R. EVANS, *Chairman.*

R. T. Nott, *Secretary.*

20TH CONGRESS.] No. 789. [1ST SESSION.

DUTY BONDS AND BONDS FOR VALUE OF GOODS IN CASE OF FORFEITURE.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES DECEMBER 14, 1827.

TREASURY DEPARTMENT, *December* 12, 1827.

SIR: I have the honor to transmit herewith the opinion of the Attorney General in the case of Thaddeus Laughlin, obtained in compliance with the resolution of the House of Representatives of the 3d of March, 1827, and to state that, in further compliance with the said resolution, the necessary directions have been given to suspend the process of execution against the said Laughlin until the close of the present session of Congress.

The documents received with the resolution are also transmitted.

I have the honor to remain, with the highest respect, your most obedient servant,

RICHARD RUSH.

Hon. ANDREW STEVENSON, *Speaker of the House of Representatives.*

OFFICE OF THE ATTORNEY GENERAL OF THE UNITED STATES, *March* 29, 1827.

SIR: I have examined carefully the petition of Thaddeus Laughlin, with the documents accompanying the same, submitted by you for my opinion "as to the legal liability of Thaddeus Laughlin, under a judgment recovered against him in favor of the United States in the District Court for the northern district of New York," and I have been able to discover no solid ground on which his legal liability under that judgment can be questioned.

The grounds on which the petitioner questions his liability under that judgment are two:

1. That the duty bonds on which the judgments were rendered were to be obligatory only on the condition that the goods which had been libelled for forfeiture should be restored to the claimant; whereas they were condemned.

2. That the suits upon the bonds were protracted until the principal obligor and the co-security became insolvent, which the petitioner considers as a legal absolution to him.

In the first ground the petitioner is mistaken in the fact. The duty bonds were not dependent on the condition of the acquittal or forfeiture of the goods, nor was the amount of the duties included in the stipulation given by David A. Ogden, this stipulation being only for the estimated value of the goods. The duty bonds were, therefore, entirely distinct from the admiralty proceedings; and the claimant having had the goods delivered to him for sale as if he had been the regular importer, the duties were due whatever might be the fate of the admiralty proceedings. The 89th section of the collection law offered to the claimant the option to suffer the goods to remain in the custody of the admiralty until the decision, or to take them out and treat them as his own, on the conditions prescribed by that section. These conditions were, that he should give bond in an amount equal to the appraised value of the goods, *and also produce a certificate from the Collector that the duties had been paid or secured;* of the bond for the appraised value the court takes possession; and the section provides that, if judgment shall pass in favor of the claimant, this bond shall be cancelled; but it makes no correspondent provision, in that event, either for refunding the duties if they shall have been paid, or cancelling the duty bonds if they shall remain uncollected. My opinion, therefore, is, that the duties, if paid, and the duty bonds, remain totally unaffected by the decision on the libel.

2. As to the protraction of the suits, it has been so often decided as to have passed into a settled law, that no *laches* can be imputed to the Government; and that no voluntary forbearance, either to institute or press a suit against the principal, can discharge the sureties.

The documents are returned.

I have the honor to remain, sir, very respectfully, your obedient servant,

WM. WIRT.

Hon. RICHARD RUSH, *Treasury Department.*

TREASURY DEPARTMENT, *January* 11, 1827.

SIR: In compliance with the resolution of the House of Representatives of the 5th of May last,* referring the petition of Thaddeus Laughlin to the Secretary of the Treasury, and instructing him "to procure from the Collector of the district of Oswegatchie, in the State of New York, and from the Attorney of the United States for the northern district of the State of New York, a statement or statements of the facts, transactions, and proceedings touching the matters set forth in the said petition, and particularly an explanation of the delay in prosecuting the suits by the United States against Benjamin W. Hopkins and Roswell Hopkins, and the petitioner to final judgment and execution, and make report thereof, together with such other facts or explanations as the said Secretary may deem material, at the next session of Congress, and that the Secretary of the Treasury be instructed to cause the execution process against the said petitioner, for the debt and costs of the judgment mentioned in the said petition, to be suspended until the 3d day of March next," I have the honor to state that letters were addressed to the Attorney of the United States for the northern district of New York, and to the present and former Collectors of the district of Oswegatchie, and a copy of the resolution and petition therein referred to transmitted to each of those gentlemen, with a request that they would make report to the Department,

* See documents herewith.

in as full a manner and at as early a period as practicable, "of all the facts, transactions, and proceedings, touching the matter set forth in said petition," accompanied by such remarks and explanations as they might deem in anywise material or pertinent to its subject-matter.

Answers have been received to each of those letters, and copies thereof are herewith transmitted, marked A, B, C, D, and E, and contain all the information in relation to the case of the petitioner that it has been in the power of the Department to procure.

A copy of a letter addressed by the Agent of the Treasury to the Attorney of the United States for the northern district of New York, marked F, is also transmitted.

The documents received from the House are herewith returned.

I have the honor to remain, with the greatest respect, your obedient servant,

RICHARD RUSH.

The Honorable the SPEAKER *of the House of Representatives.*

MAY 5, 1826.

The Committee of Ways and Means, to whom has been referred the petition of Thaddeus Laughlin, report:

That they have considered the case, which appears, by the statement of the petitioner, to be one of considerable hardship; but the committee deem it unsafe to act finally upon the subject without affording to the officers of the United States an opportunity of making an explanation of the principal facts relating to the transaction. The committee, therefore, beg leave to recommend the adoption of the following resolution:

Resolved, That the petition of Thaddeus Laughlin be referred to the Secretary of the Treasury, and that the said Secretary be instructed to procure from the Collector of the district of Oswegatchie, in the State of New York, and of the Attorney of the United States for the northern district of the State of New York, a statement or statements of the facts, transactions, and proceedings touching the matters set forth in the said petition; and particularly an explanation of the delay in prosecuting the suits by the United States against Benjamin W. Hopkins and Roswell Hopkins, and the petitioner to final judgment and execution; and make report thereof, together with such other facts or explanation as the said Secretary may deem material, at the next session of Congress; and that the Secretary of the Treasury be instructed to cause the execution process against the said petitioner, for the debt and costs of the judgment mentioned in the said petition, to be suspended until the third day of March next.

(See report of Committee on the Judiciary, House of Representatives, made the 25th of February, 1829.)

A.

DISTRICT ATTORNEY'S OFFICE, *Utica, June* 9, 1826.

SIR: Your letter of the 16th ultimo, enclosing a copy of a resolution of the House of Representatives of the United States relative to the petition of Thaddeus Laughlin, together with a copy of that petition, and requesting me to make report to you of all the facts, transactions, and proceedings touching the matters set forth in said petition, &c., has been received by me.

It appears from papers and entries in the office of the clerk of the District Court for this district, and from papers in my office, that, in the fall of the year 1814, eight trunks of dry goods and one bundle of dry goods were seized by Alexander Richards, Esq., then Collector of the district of Oswegatchie, as forfeited to the United States, and that said goods were libelled in the District Court for the district of New York, (the whole State then constituting but one district,) on the 28th day of October, in that year. The libel alleged the seizure to have been made "*on waters navigable from the sea by vessels of ten or more tons burden.*" Upon this libel a monition issued returnable at the city of New York on the 28th day of November, 1814, and which was returned as duly served by the marshal. There is an endorsement on the office copy of the libel in my possession, but at what time or by whom made does not appear and is unknown to me, that the goods were condemned and a sale ordered on fifteen days' notice. It appears, however, that at the May term of said court, 1815, an answer and claim were filed on behalf of one Benjamin W. Hopkins, for himself and one Gilbert Smissoult; and that, at the same term, on motion of N. Williams, Esq., as proctor for the claimant, certain persons were appointed to appraise said goods; and it was ordered that the goods should be delivered to the claimant on giving the usual bond in such cases, executed by himself and David A. Ogden, Esq. The bond not having been executed, a rule was made by the court, on the 8th of November, 1815, that said goods should be sold by the marshal within six weeks unless bonded. Upon this rule a *venditioni exponas* was issued, to which the marshal returned, bonded, &c. Said Benjamin W. Hopkins and David A. Ogden having executed said bond on the 15th day of said November, and on that day said Benjamin W. Hopkins, together with Roswell Hopkins and Thaddeus Laughlin, executed to the United States three bonds—one of which is conditioned to pay, on or before the 15th day of May, then next, $550, or the amount of duties to be ascertained on certain goods, wares, and merchandise, entered by said Benjamin W. Hopkins, (meaning, as I understand, a part of the goods above mentioned.) The ascertained duties are noted upon this bond at $508 34. Each of the other of said bonds is with a like condition, except the sum stated in each is $275; one of them being payable on the 15th day of August, 1816, and the other on the 15th day of November, in that year; and the ascertained duties are noted upon each at $254 17. Such is the origin of the bonds in question, so far as my information extends.

I cannot ascertain that any further step was taken in the prosecution of said libels, or that either of said bonds was prosecuted previous to the division of this State into two judicial districts. On the 18th

of April, 1816, the State having been so divided, the libel and all proceedings thereupon were certified from the Southern into the Northern District Court, and, on the 12th July, 1817, a stipulation was entered into between the then Attorney for the United States for the northern district of New York and the proctor for the claimant, that the testimony of witnesses taken in said cause before Commissioners should be read and admitted in evidence on the trial of said cause; and, on the 16th of May, 1822, another stipulation, of which a copy marked A is hereto annexed, was entered into between the then Attorney for said district and said proctor.

In July, 1817, three suits were instituted on the bonds above mentioned, and on the 26th day of January, 1821, the default of the defendants for not having plead in said causes was entered, and, at January term, 1822, a rule for judgment final in each of said causes was entered, but the amount due was not ascertained or any judgment record filed. It also appears that N. Williams, Esq., had given notice that he was attorney for the defendants in said causes, but by whom employed or why he omitted to plead in said causes, if he supposed they could be successfully defended, is entirely unknown to me.

Such was the situation of the prosecution for the condemnation of said goods, and the three suits on the bonds, when the papers came to my hands in the spring of 1823. At that time the testimony relative to said goods had not been taken by the Commissioners, and I was informed by Mr. Sutherland, who preceded me in this office, that he had agreed with the attorney for the defendants in the suits on the bonds to suspend proceedings in said causes until the prosecution for the forfeiture of said goods should be determined.

The testimony was not completed and returned by the Commissioners until December, 1823, and being put into the form of a case, as agreed upon by the stipulation of 16th May, 1822, the cause was noticed for a hearing at the ensuing January term. Being obliged to leave court and return home in consequence of indisposition, I was unable to bring on the argument at that term. It was, however, brought on at the ensuing May term, and the counsel who, on that occasion, appeared and opposed the condemnation of said goods insisted that the judge (notwithstanding the stipulation) should omit to decide upon the controverted matters of fact, and should refer such matters to the determination of a jury. At the ensuing August term, his honor, the judge, suggested that he should decline to decide such matters, and that a feigned issue must be made up and tried by a jury, but without any distinct explanation of the points which should be embraced in such issue.

Having ascertained from the depositions that the goods were not seized on waters navigable from the sea by vessels of ten or more tons burden, and therefore that it was not a case of admiralty jurisdiction to be tried exclusively by the court, but one (aside from the stipulation) in which matters of fact could alone be decided by a jury; the judge also having declined to act under that stipulation, and the claimant not only being dead but the claim and answer in reference to a common law proceeding being entirely informal, it was deemed most prudent, and indeed as the only course which gave a chance for success, to apply for permission to amend the libel, (see 8th Wheaton's R., 391, *The Sarah*,) and to strike out the claim and answer. A motion to that effect was made at the next term, (January, 1825,) and a rule, of which a copy, marked B, is hereto annexed, was granted. Of that rule due notice was given, and no opposition being made, the goods, at the ensuing May term, were condemned, &c.

A notice of a motion to be made at the then next August term for judgment on the bond of the surety (David A. Ogden) was given; but that term falling through by the death of the then judge of the district, the notice was renewed and the motion heard during the last January term, but was not then decided.

In the vacation preceding that term Mr. Hopkins, the late Collector above mentioned, had written to me urging that judgments should be perfected upon the bonds in question and executions issued, and informing me that although Mr. Laughlin was reputed to be a man of property, yet, if he should be apprised that executions were about to issue, he might dispose of his property to evade the collection, and intimating very distinctly that the debts would be hazarded by further delay.

Unwilling to do anything which should contravene a stipulation of my predecessor; not being entirely satisfied whether that stipulation contemplated a stay of proceedings upon the bonds not only until the goods should be condemned or acquitted, but also until the question as to the liability of David A. Ogden upon his bond should be determined; desirous, if possible, to avoid any loss to the Government by the delay, and presuming, at all events, that it could not have been expected when the stipulation was entered into that the ability of the signers of the bonds would be impaired, during the delay, so as to put their ultimate collection in jeopardy, I concluded that it was in all respects correct and proper, under the circumstances of the case, to perfect the judgments and have a levy made so as to secure the amount, and then such indulgence might be given in the collection as, upon the whole, should be deemed correct. Judgments were accordingly docketed for the ascertained duties, as noted on each bond, and interest from the time they respectively fell due, executions issued, and a levy made, as stated in the petition.

Having, in the meantime, ascertained from the marshal that the judgments were, probably, secured by the levy, I wrote to the Comptroller of the Treasury at Washington, on the 27th of February, stating that I presumed the judgments were so secured, and advising that proceedings should be stayed until a decision was had upon the motion then pending for judgment against the surety, David A. Ogden, and asking him if I should take that course. To this letter I received no answer from the Comptroller, but the Agent of the Treasury, by letter of the 13th of March, directed a suspension of all proceedings on the executions until the 4th of March, 1827, on condition that the costs should be forthwith paid. Of this order I advised Mr. Laughlin by letter of the 20th March. Thus the causes rested until I was directed by the Agent of the Treasury, by letter of the 8th ultimo, to stay proceedings, unconditionally, until the 3d of March next, and of which I wrote Mr. Laughlin on the 16th. It may be proper to add that, at the last May term of the District Court for this district, the motion made at the January term for judgment against David A. Ogden, on his bond, was refused, and substantially, according to my understanding of the opinion, on the ground that the bond being given in reference to the particular prosecution then pending, by way of libel on the admiralty side of the court, the responsibility of the surety could not be extended to embrace the case of a condemnation of the goods upon an information on the common law side of the court; that the amendment of the libel, by striking out the words *on waters, &c.*, had affected a radical change in the character of the prosecution, making it, instead of an admiralty, a common law proceeding, and in substance equivalent to the commencement of a new suit, and in reference to which the bond could not be construed to have been given.

Assuming this determination to be correct, and it is not only unnecessary, but would ill become me, in this manner, to call it in question, it will be seen that the only chance which the United States have

for realizing anything in relation to these goods, is upon the judgments. Whether it would be equitable to enforce these judgments against Mr. Laughlin, under these circumstances, is undoubtedly with great propriety referred to the determination of Congress.

There are various facts alleged in the petition, such as the pecuniary circumstances of the Messrs. Hopkins at and subsequent to the giving of the bonds; that Mr. Laughlin did not personally employ an attorney in the causes; that he rested easy, supposing the bonds had been cancelled, &c., of which I have no knowledge or information. Nor have I any information relative to the fact stated in the petition, that the bonds were taken for double the amount of the duties. The petition is the first and only intimation I have received upon that point; I am, however, very well satisfied that Benjamin W. Hopkins died in insolvent circumstances, and that Roswell Hopkins is now unable to pay anything.

I observe the petition states that the goods were *ordered* by the judge to be redelivered to the claimant on his giving bonds for the amount of the goods condemned and not returned, *and bonds for the duties if they should be restored to the claimant.* And upon this view it seems to be inferred by the petitioner that the bonds "were not due, and consequently no interest could accrue until after a trial and the goods should be released." It is also intimated that the judgments, on this ground, are irregular. This I apprehend is entirely incorrect. The bonds are in the usual form, payable at the times above stated, and do not refer to any such contingency as is stated in the petition, nor can I ascertain that any such order was ever made by the court. Such an order, indeed, would have been altogether unnecessary, and probably irregular, for the act of Congress (3 vol., 222, sec. 89,) in such cases requires the duties to be *paid* or *secured* in like manner as if the goods had been legally entered.

I have thus, sir, given you as full and minute a statement as I can suppose necessary, and as is in my power to furnish, of all the facts, transactions, and proceedings touching the matters set forth in the petition. It is of greater length than I could have wished; at the same time, it appeared to me, in all respects, necessary, in order to a just understanding of the merits of the application, that the history of the transaction, from its commencement to the present time, should, in all respects, be complete.

I have the honor to be, with great respect, your very obedient servant,

S. BEARDSLEY.

Hon. RICHARD RUSH, *Secretary of the Treasury.*

DISTRICT COURT OF THE UNITED STATES, NORTHERN DISTRICT.

EIGHT TRUNKS AND ONE BALE OF DRY GOODS, BENJAMIN W. HOPKINS CLAIMANT, *vs.* THE UNITED STATES.

ALBANY, *May* 16, 1822.

1st. It is agreed that the affidavit of William Bayard, jr., one of the copartners of the mercantile house of LeRoy, Bayard, & Co., of the city of New York, tending to show the national character, present and former residence of a certain Gilbert Smissoult named in the claim filed in this cause, may be read in evidence upon the trial thereof, when sworn to before William P. Van Ness, Esq., judge, &c.

2d. That the parties may produce and read, as originals, certified copies of any letters or papers heretofore transmitted from the Treasury Department, and purporting to have been directed to Alexander Richards, late Collector of the district of Oswegatchie, subject to any objection to which the originals would have been liable.

3d. That Aaron Hackley, Esq., the Commissioner appointed by the parties to take the testimony in this cause, may proceed to take what is not already taken, upon giving eight days' notice of the time and place of taking such testimony to Alexander Richards, Esq., late Collector of the district of Oswegatchie, and to David A. Ogden, of the county of St. Lawrence.

4th. It is agreed that the claim heretofore filed by Benjamin W. Hopkins, without oath, (by an arrangement with a former District Attorney of the southern district, where the libel was originally filed,) shall be deemed and taken to be of the same validity as if sworn to by him.

Lastly. That the testimony which has already been or may be hereafter taken in this cause may be opened by the clerk of this court, and copies thereof furnished to either party requesting the same; and the proctors will make a case founded on said testimony, which shall be submitted to the judge of this court for decision, whose decision thereupon shall be considered, and have all the force and effect of a judgment of this court, subject to a suspension, as is customary in libel cases.

JACOB SUTHERLAND.
N. WILLIAMS.

B.

THE UNITED STATES OF AMERICA *vs.* EIGHT TRUNKS OF DRY GOODS AND ONE BUNDLE OF DRY GOODS.

FEBRUARY 4, 1825.

On reading and filing affidavit, &c., and on motion of Mr. Beardsley, Attorney for the United States, ordered, that the libel filed in this cause be amended by striking out the words "on waters which are navigable from the sea, by vessels of ten or more tons burden," and that the claim and answer of Benjamin W. Hopkins (he being dead) be stricken out; and that, unless some person or persons, as the representative or representatives of the said Benjamin W. Hopkins, appear and claim said eight trunks of dry goods and one bundle of dry goods at the next term of this court, and put in a claim and plea thereto, with the usual security, that said eight trunks of dry goods and one bundle of dry goods be condemned as forfeited to the use of the United States.

It is also ordered, that the said Attorney of the said United States serve a copy of this rule on Nathan Williams, the proctor of said Benjamin W. Hopkins, deceased, within twenty days.

DISTRICT OF OSWEGATCHIE, *Port of Ogdensburg, June* 20, 1826.

SIR: On my return recently from a journey I had the honor to receive your letter, under date of the 16th ultimo, enclosing "a copy of a resolution of the House of Representatives of the United States, passed on the 5th May, in relation to the petition of Thaddeus Laughlin, together with a copy of said petition;" and have now the honor to state that I have never had the possession of the bond in question, nor any knowledge of its existence, nor, of course, of any of the facts connected with its prosecution.

From having formerly acted as a Commissioner to take testimony in the libel suit for forfeiture, of the United States *vs.* Eight Trunks, &c., of Goods, in which Benjamin W. Hopkins was claimant, I had reason to presume that such a bond had been given under the collection law.

The bond was executed while my predecessor, Alexander Richards, Esq., of Madrid, in this county, (St. Lawrence,) was in office, and has never been delivered over to me. My possession of the office commenced on the 24th April, 1821.

As it was not in my power to furnish the answer to the inquiries of your letter above referred to, and as I did not conceive it entirely proper for me to dispossess myself of the letter and enclosures which you had officially sent to me, I thought it most advisable to transmit fair copies thereof to Judge Richards, my predecessor, at the same time expressing my expectation that he would furnish the information required by you, in pursuance of the aforesaid resolution.

Permit me, however, sir, to suggest that his performance of this duty may possibly be hastened by, or perhaps depend upon, your addressing him *directly* upon the subject.

I have the honor to be, with the highest respect, your obedient and humble servant,

AARON HACKLEY, *Collector.*

HON. RICHARD RUSH, *Secretary of the Treasury.*

C.

DISTRICT ATTORNEY'S OFFICE, *Utica, October* 12, 1826.

SIR: In the report which I had the honor to make to you on the 9th of June last, touching the matters set forth in the petition of Thaddeus Laughlin, I stated that certain goods therein named were libelled, in the fall of 1814, in the District Court of the *district of New York*. This was a mistake; the libel was filed in the District Court of the southern district of New York, after the State had been divided into two judicial districts, although it is entitled as a proceeding in the District Court of *the district of New York*. This error had escaped me until within a day or two since. By an act of Congress of 9th of April, 1814, (see 4 vol., Laws U. S., 679,) the State was divided into two judicial districts, the *southern* and *northern*, and a District Court organized in each. These courts, by their organization, were clothed with the ordinary jurisdiction of such courts; and by the ninth section of the judicial act of the 24th September, 1789, District Courts are vested with "exclusive" original cognizance of all seizures within their respective districts. The act of 9th April, 1814, it will be observed, annihilated the District Court of the *district of New York*, the Southern and Northern District Courts being substituted in its stead.

The seizure of the goods in this case was made in October, 1814, after the State had been so divided into two districts; it was made in the county of St. Lawrence, and in the *northern* district. The *Northern* District Court, therefore, had *exclusive* cognizance of the seizure. The seizure was also made on waters *not* navigable from the sea by vessels of ten or more tons burden; it was, therefore, a case of common law, and not of admiralty jurisdiction.

But the libel was, in fact, filed in the District Court of the *southern district* of New York, although entitled in and on its face appearing to be a proceeding in the District Court of the *district of New York*. The monition was also directed to the marshal of the district of *New York*, and was made returnable in the District Court of the district of *New York*. At this period there was no such court in existence, and the *Southern* District Court had no jurisdiction in the case—the seizure was not within its limits. The bond of David A. Ogden, as surety for these goods, also follows the error in said libel, and refers to a prosecution in the District Court of the district of New York—a court not in existence.

How these errors arose, or how at that time they could escape the observation of counsel, is more than I can explain; in my opinion, however, the whole proceedings in the Southern as well as in the Northern District Court in relation to the condemnation of the goods have been without jurisdiction, and utterly void.

The prosecution against these goods was, in its inceptions, peculiarly unfortunate.

1. The *Northern* District Court had *exclusive* jurisdiction of the case; but the libel was filed in the *Southern* District Court.

2. It was filed in the *Southern* District Court, although entitled in, and on its face appearing to be a proceeding in the District Court of the district of *New York*.

3. It was filed as a libel in an *admiralty* case, although, in fact, it was a *common law* proceeding.

4. The proceedings were certified from the *Southern* District Court to that of the *Northern* District, as having been instituted in the court of the district of *New York*, although they were, in fact, instituted in the *Southern District* Court.

The act of 3d April, 1818, (6 vol., 270, sec. 50,) authorized proceedings in causes which had arisen within the limits of the northern district of New York, and which had been instituted in the former District Court of the *district of New York*, to be transferred to the court of the northern district.

This, however, had not been in the court of the *district of New York*, but in that of the *southern* district, a court which had no jurisdiction in the case.

I do not know that this explanation is material in relation to the petition of Mr. Laughlin. The bonds *for duties* were given voluntarily, and may, in law, be valid, although the proceedings against the goods themselves were void. If I am correct in the opinion that the latter are void, it is entirely clear that the United States will realize nothing from these goods unless upon the bonds for duties.

May I request to have this letter considered as a part of my report upon the petition above-referred to?

I have the honor to be, with great respect, sir, your obedient servant,

S. BEARDSLEY.

Hon. R. RUSH, *Secretary of the Treasury.*

D.

TWADDINGTON, *November* 21, 1826.

SIR: Pursuant to the resolution of the House of Representatives and your letter of the 29th June last, I have the honor to submit a statement of the facts in relation to the petition of Thaddeus Laughlin. In 1814 Benjamin W. Hopkins illegally imported into the district of Oswegatchie a large amount of goods; they were seized and immediately reported to the District Attorney, in New York, the only law officer then appointed, or with whom the Collector could correspond, as there was no attorney, marshal, or clerk in the northern district, nor was the Collector apprised of the district being divided. The goods were libelled, and a default ordered against them at the first District Court for the northern district. The counsel acting for the District Attorney, on the request of Hopkins, consented to waive the default, and Hopkins then preferred a claim to the goods in behalf of Gabriel Smissourt, a native of Hamburg. The court further, in pursuance of the 89th section of the law of March 2, 1799, for the collection of duties, at the request of Hopkins, ordered the goods to be appraised and delivered to him on giving the security required by that section, and paying or securing the duties. This was done; and from that time every obstacle was thrown in the way of a trial by the claimant. The cause was repeatedly noticed for trial. I procured the attendance of witnesses at Utica at great expense; but the trial was postponed on the application of the claimant or his surety. We at length obtained a commission, and the testimony of the witnesses were taken in this district and returned to the court, when all attempts at defence were abandoned and the goods condemned. I have at all times urged a trial, as I was fully sensible the goods must be condemned if a trial was had. Notwithstanding the condemnation, the surety claims to be exempt from his bond for the value on legal ground, and the decision of the District Court has been in his favor. I should mention that the gentlemen who appraised the goods appear to have estimated their value, as in the case of lost invoices, for the estimate of duties; for, when Hopkins came to enter them, he wished to have the duties estimated on the appraisal; and when the invoices were produced, as the Collector insisted, they exceeded the appraisal by a considerable amount. Mr. Laughlin misunderstands or misrepresents the order of the court in this case, and appears to think that the payment of the duties depended on a contingency—the acquittal or condemnation of the goods; whereas the duties should have been paid when they became due. At that time I delivered the bonds to the District Attorney, with a request for their speedy collection. In reply to this request, as often as repeated to the District Attorney, I have been informed that the counsel for the defendant objected to judgments being entered on the bonds till a trial was had upon the goods. Mr. Skinner, the District Attorney when the suits were commenced on the bonds, appeared unwilling that any decision should be entered by him, as judge of the court, on questions in which he had acted as the attorney, &c.

Mr. Laughlin states in his petition that the duties secured by these bonds were doubled. The same duties were charged upon those goods as upon any other entered at the same time. In relation to the solvency and responsibility of Hopkins, I would state that, when he came to give the same bonds to which Mr. Laughlin is a party, he was informed that he could be admitted to no further credit on bonds for duties at the custom-house until he had cancelled two bonds then due for duties on a previous importation. To do this he gave his draft on a merchant in Utica, where *he represented* he had funds, endorsed by Gouverneur Ogden and Chaney Rice, the sureties on the bonds. The draft was returned *protested*, and the endorsers were compelled to pay the judgments; the remaining bond was prosecuted, and the same sureties had to pay the judgment obtained. Roswell Hopkins, whose property is represented as "large and unincumbered," was embarrassed by his engagements for B. W. Hopkins, and finally ruined by them, so as to be unable to pay Messrs. Gouverneur Ogden and Rice as he had promised, or to secure Judge Ogden, the surety for the goods.

On the facts contained in the above statements few comments are necessary. The delay, which appears so remarkable in this case, must be attributed to the insufficiency of the court for the northern district for several years, owing to the state of the health of Judge Tallmage, who was appointed to preside. That the claimant, B. W. Hopkins, and his sureties have used all efforts to prevent a decision on the goods until compelled to by the return of the commission for taking the testimony. The bonds for the duties (although perfectly distinct) were, by the arts of the claimant, made to abide the event of a decision on the goods.

Mr. Laughlin, in one part of his petition, complains that he was persecuted before a decision upon the goods in 1816; and in another laments the delay of prosecution. Mr. Laughlin, when he signed these bonds in 1815, well knew that B. W. Hopkins had been, during the war, and was engaged in extensive mercantile business, some of which was hazardous and contrary to the *laws of his country*; in other words, was a speculator and a smuggler. When arrested he ought to have seen that the bonds were paid, and not relied on the assurance of Hopkins that he would see them cancelled. By law a moiety of the proceeds of all goods forfeited accrues to the Collector who makes the seizure. In his account of liquidated bonds for the last quarter of 1815, these bonds were charged him, and credited, by direction of the Comptroller, in the same account for the second quarter of 1816, to be accounted for in account of "fines and forfeitures."

Should the prayer of the petition be granted, the following is the result: The illegal importer obtained the goods, worth $5,000; the surety for the goods is exempted, by the decision of the District Court, and the Collector loses not merely his portion of the goods, but the large expenses in seizing, and securing, and prosecuting, through every difficulty, to condemnation, goods, of the forfeiture of which there never could be a question.

I have the honor to be, very respectfully, your very obedient servant,

ALEX. RICHARDS.

Hon. RICHARD RUSH, *Secretary of the Treasury.*

E.

WASHINGTON, *December* 16, 1826.

SIR: Since I last had the honor of addressing you on the subject of Mr. Laughlin's case I have had a conversation with Mr. Ira Collins, who was my deputy and attended to the execution of the bonds, and is witness to them. He says at the time Mr. Laughlin signed the bonds he must have suspected Mr. Benjamin W. Hopkins' circumstances, as he refused to sign them until he was secured. All the parties were present, that is, B. W. Hopkins, Roswell Hopkins, and Mr. Laughlin. After some conversation the three left Mr. Collins and retired to another room, as Mr. Collins supposed (and it was stated) for the purpose of arranging the security. After they returned, Mr. Laughlin observed he was satisfied, and signed the bonds. Mr. Collins further says, from what passed he has no doubt Mr. Laughlin was satisfactorily secured at the time; if he has released it, it is his own wrong. He cannot now pretend B. W. Hopkins was then "in good and solvent circumstances," or that he had no reason to suspect his solvency. As represented in Mr. Laughlin's petition, it may be said his is a hard case, but not harder than many others who become surety where the principal fails.

Should the marshal be directed to collect the executions, I would beg leave to suggest the expediency of appointing an agent to purchase in the property for the United States. I believe there may be sufficient property to pay all the executions; yet, should it be sold for cash in the present scarcity of money in this country, I doubt whether it would sell for one-quarter of its value, and the United States would receive little or nothing.

I have the honor to be, very respectfully, your very obedient servant,

ALEX. RICHARDS.

Hon. RICHARD RUSH, Esq., *Secretary of the Treasury.*

F.

TREASURY DEPARTMENT, *Fifth Auditor's Office, May* 8, 1826.

SIR: In consequence of a resolution of the House of Representatives of the United States, passed May 5, 1826, in relation to the petition of Thaddeus Laughlin, I have the honor to request that you will suspend further proceedings for the debt and costs of the judgment obtained against him and others until the 3d day of March next.

I am, &c.,

S. PLEASONTON, *Agent of the Treasury.*

SAMUEL BEARDSLEY, Esq., *United States Attorney, Utica, New York.*

NORTHERN DISTRICT OF NEW YORK, *ss.*

I, Richard R. Lansing, clerk of the District Court of the United States of America for the district aforesaid, having inspected the records of my office, do find there remaining a certain judgment record, in the words and figures following, to wit:

DISTRICT COURT OF THE UNITED STATES OF AMERICA FOR THE NORTHERN DISTRICT OF NEW YORK.

Pleas before the judge of the District Court of the United States of America for the northern district of New York, at the city of Albany, in said district, of the stated term of January, in the year of our Lord one thousand eight hundred and twenty-six.

Witness the Hon. Alfred Conkling, judge of said court.

R. R. LANSING, *Clerk.*

NORTHERN DISTRICT OF NEW YORK, *ss.*

The United States of America put in their place Samuel Beardsley, their attorney, against Roswell Hopkins and Thaddeus Laughlin, survivors, &c., *in a plea of debt.*

NORTHERN DISTRICT OF NEW YORK, *ss.*

Roswell Hopkins and Thaddeus Laughlin, in their own proper persons, at the suit of the United States of America, in the plea aforesaid.

NORTHERN DISTRICT OF NEW YORK, *ss.*

Be it remembered, that on the second Tuesday in July, in the term of July, in the year of our Lord one thousand eight hundred and seventeen, before the judge of the District Court of the United States of America for the northern district of New York, at Utica, in said district, come the said United States of America, by Roger Skinner, then their attorney, and brought into the said court, before the judge thereof, then there, their certain bill against Benjamin W. Hopkins, Roswell Hopkins, and Thaddeus Laughlin, in custody, &c., of a plea of debt, &c., which said bill follows in these words, to wit:

NORTHERN DISTRICT OF NEW YORK, *to wit.*

The United States of America, by their attorney, complain of Benjamin W. Hopkins, Roswell Hopkins, and Thaddeus Laughlin, defendants in this suit, in custody, &c., of a plea that they render to the said United States of America the sum of one thousand dollars, which they owe to, and from the said United States unjustly detain. For that whereas the said defendants, on the fifteenth day of November, in the fortieth year of the independence of the said United States, in the year of our Lord one thousand

eight hundred and fifteen, to wit, at Oswegatchie, in the northern district of New York, by their certain writing obligatory, sealed with their seals, and to the said District Court for the northern district of New York now here shown, the date whereof is the day and year aforesaid, acknowledged themselves, by the name and description of Benjamin W. Hopkins, Roswell Hopkins, and Thaddeus Laughlin, of the town of Hopkinson, in the county of St. Lawrence and State of New York, to be held and firmly bound, jointly and severally, unto the said United States of America, in the said sum of one thousand dollars above demanded, to be paid to the said United States when they, the said defendants, should be thereunto afterwards requested, which said writing obligatory was and is subject to a certain condition thereunder written, whereby it is provided that if the said Benjamin W. Hopkins, Roswell Hopkins, and Thaddeus Laughlin, or either of them, did, on or before the fifteenth day of May next ensuing the date of said bond, well and truly pay, or cause to be paid, unto the Collector of the Customs for the district of Oswegatchie, for the time being, the sum of five hundred and fifty dollars, or the amount of the duties to be ascertained as due and arising on certain goods, wares, and merchandises, entered by the said Benjamin W. Hopkins, as imported in two canoes from Canada, as per entry dated the day of the date of the said obligation, then the said obligation was to be void, otherwise to remain in full force and virtue. And the said attorney, on behalf of the said United States, in fact, says that, after the making of the said writing obligatory, to wit, on the first day of December, in the year of our Lord one thousand eight hundred and fifteen, at the district of Oswegatchie, in the northern district of New York, aforesaid, the duties due and arising on the said goods, wares, and merchandises, so entered and imported by the said Benjamin W. Hopkins as aforesaid, were ascertained to amount to the sum of five hundred and eight dollars and thirty-four cents, current money of the United States, of which the said defendants, on the same day and year, and at the place last aforesaid, then had notice.

Nevertheless, the said United States, by their attorney aforesaid, in fact, say that the said Benjamin W. Hopkins, Roswell Hopkins, and Thaddeus Laughlin, or either of them, did not, on or before the fifteenth day of May next ensuing the date of the said bond, pay, or cause to be paid, nor have they, or either of them, hitherto paid, or caused to be paid, unto the Collector of the Customs for the district of Oswegatchie, the aforesaid sum of five hundred and fifty dollars, or the said sum of five hundred and eight dollars and thirty-four cents, being the amount of duties ascertained to be due and arising as aforesaid, or either of them, or any part thereof, although often requested so to do, to wit, at the place aforesaid, contrary to the form and effect of the said condition of the said writing obligatory.

By means of which said premises the said United States have sustained damages to a large amount, to wit, to the amount of one thousand dollars; whereby an action hath accrued to the said United States to demand and have of and from the said defendants the said sum of one thousand dollars above demanded. Yet the said defendants, although often requested so to do, have not, nor hath either of them, as yet, paid the said sum of one thousand dollars above demanded, or any part thereof, to the said United States; but to pay the same, or any part thereof, to the said United States have hitherto wholly refused and still do refuse, to the damage of the said United States of one thousand dollars, and thereof the said attorney, on behalf of the said United States, brings suit, &c.

And now, at this day, that is to say, on the last Tuesday of January, in the term of January, in the year of our Lord one thousand eight hundred and twenty-six, until which day the said defendants had leave to imparl to the declaration aforesaid, and then to answer the same before the said court, at the city of Albany, in the said northern district, come the said United States of America, by Samuel Beardsley, their attorney; and the said attorney, on behalf of said United States of America, suggests and shows unto the court here, that since the exhibition of the bill in this cause, that is to say, on the first day of December, in the year of our Lord one thousand eight hundred and twenty-five, the said Benjamin W. Hopkins, one of the above named defendants, departed this life; but inasmuch as the said action survives against the said Roswell Hopkins and Thaddeus Laughlin, the said attorney, on behalf of said United States of America, prays that said cause may proceed against said Roswell Hopkins and Thaddeus Laughlin; and said Roswell Hopkins and Thaddeus Laughlin, although solemnly demanded, come not, but make default, by reason whereof the said United States of America remain therein undefended against the said defendants; wherefore the said United States of America ought to recover against the said defendants so much of said debt as is due, according to equity, &c. And it appearing to the said court now here by the premises aforesaid, &c., and by due proof, &c., that eight hundred and four dollars and seventy cents of the debt aforesaid are due to the said United States of America, according to equity, and that the said United States of America ought to recover the same, &c.; and the said United States of America, by their said attorney, freely here in court declaring that they will not further prosecute said cause for the recovery of the residue of said debt over and above the sum last aforesaid:

It is considered by the said court that the said United States of America do recover against the said defendants their said debt to the sum of eight hundred and four dollars and seventy cents, so due as aforesaid; and also fifty-four dollars and seventy-eight cents for their costs and charges by them laid out and expended in and about the prosecution of their said suit, by the court now here adjudged to the said United States of America, and with their assent. And the said defendants, in mercy, &c.

Judgment signed February 6, A. D. 1826.

A. CONKLING.

[Endorsed.]

Northern District Court of New York: The United States of America *vs.* Roswell Hopkins and Thaddeus Laughlin. Judgment recorded. S. Beardsley, United States Attorney. No. 1.

Debt	$804 70
Costs	54 78
	859 48

Filed February 6, 1826.

All which I have caused by these presents to be exemplified.

In testimony whereof, I have hereto affixed the seal of the said court, this fourth day of April, in the year of our Lord one thousand eight hundred and twenty-six, and of the Independence of the said United States the fiftieth.

[L. S]

R. R. LANSING, *Clerk.*

NORTHERN DISTRICT OF NEW YORK, *ss.*

I, Richard R. Lansing, clerk of the District Court of the United States of America for the district aforesaid, having inspected the records of my office, do find there remaining a certain judgment record, in the words and figures following, to wit:

DISTRICT COURT OF THE UNITED STATES OF AMERICA FOR THE NORTHERN DISTRICT OF NEW YORK.

Pleas before the judge of the District Court of the United States of America for the northern district of New York, at the city of Albany, in said district, of the stated term of January, in the year of our Lord one thousand eight hundred and twenty-six.

Witness the Hon. Alfred Conkling, judge of said court.

R. R. LANSING, *Clerk.*

NORTHERN DISTRICT OF NEW YORK, *ss.*

The United States of America put in their place Samuel Beardsley, their attorney, against Roswell Hopkins and Thaddeus Laughlin, survivors, &c., in a plea of debt.

NORTHERN DISTRICT OF NEW YORK, *ss.*

Roswell Hopkins and Thaddeus Laughlin, in their own proper persons, at the suit of the United States of America, in the plea aforesaid.

NORTHERN DISTRICT OF NEW YORK, *ss.*

Be it remembered, that on the second Tuesday in July, in the term of July, in the year of our Lord one thousand eight hundred and seventeen, before the judge of the District Court of the United States of America for the northern district of New York, at Utica, in said district, come the said United States of America, by Roger Skinner, then their attorney, and brought into the said court, before the judge thereof, then there, their certain bill against Benjamin W. Hopkins, Roswell Hopkins, and Thaddeus Laughlin, in custody, &c., of a plea of debt, &c., which said bill follows in these words, to wit:

NORTHERN DISTRICT OF NEW YORK, *to wit.*

The United States of America, by their attorney, complain of Benjamin W. Hopkins, Roswell Hopkins, and Thaddeus Laughlin, defendants in this suit, in custody &c., of a plea that they render to the said United States of America the sum of five hundred dollars, which they owe to, and from the United States unjustly detain. For that whereas the said defendants, on the fifteenth day of November, in the fortieth year of the independence of the said United States, in the year of our Lord one thousand eight hundred and fifteen, to wit, at Oswegatchie, in the northern district of New York, by their certain writing obligatory, sealed with their seals, and to the said District Court for the northern district of New York now here shown, the date whereof is the day and year aforesaid, acknowledged themselves, by the name and description of Benjamin W. Hopkins, Roswell Hopkins, and Thaddeus Laughlin, of the town of Hopkinton, in the county of St. Lawrence, and State of New York, to be held and firmly bound, jointly and severally, unto the said United States of America, in the said sum of five hundred dollars above demanded, to be paid to the said United States when they, the said defendants, should be thereunto afterwards requested, which said writing obligatory was and is subject to a certain condition thereunder written, whereby it is provided that if the said Benjamin W. Hopkins, Roswell Hopkins, and Thaddeus Laughlin, or either of them, did, on or before the fifteenth day of November next ensuing the date of said bond, well and truly pay, or cause to be paid, unto the Collector of the Customs for the district of Oswegatchie, for the time being, the sum of two hundred and seventy-five dollars, or the amount of the duties to be ascertained as due and arising on certain goods, wares, and merchandises, entered by the said Benjamin W. Hopkins as imported in two canoes from Canada, as per entry dated the day of the date of the said obligation, then the said obligation was to be void, otherwise to remain in full force and virtue. And the said attorney, on behalf of the United States, in fact, says that, after the making of the said writing obligatory, to wit, on the first day of December, in the year of our Lord one thousand eight hundred and fifteen, at the district of Oswegatchie, in the northern district of New York aforesaid, the duties due and arising on the said goods, wares, and merchandises, so entered and imported by the said Benjamin W. Hopkins as aforesaid, were ascertained to amount to the sum of two hundred and fifty-four dollars and seventeen cents, current money of the United States, of which the said defendants, on the same day and year, and at the place last aforesaid, then had notice. Nevertheless, the said United States, by their attorney aforesaid, in fact, say, that the said Benjamin W. Hopkins, Roswell Hopkins, and Thaddeus Laughlin, or either of them, did not, on or before the fifteenth day of November next ensuing the date of the said bond, pay, or cause to be paid, nor have they, or either of them, hitherto paid, or caused to be paid, unto the Collector of the Customs for the district of Oswegatchie, the aforesaid sum of two hundred and seventy-five dollars, or the said sum of two hundred and fifty-four dollars and seventeen cents, being the amount of duties ascertained to be due and arising as aforesaid, or either of them, or any part thereof, although often requested so to do, to wit, at the place aforesaid, contrary to the form and effect of the said condition of the said writing obligatory.

By means of which said premises the said United States have sustained damages to a large amount, to wit, to the amount of five hundred dollars; whereby an action hath accrued to the said United States to demand and have of and from the said defendants the said sum of five hundred dollars above demanded. Yet the said defendants, although often requested so to do, have not, nor hath either of them, as yet, paid the said sum of five hundred dollars above demanded, or any part thereof, to the said United States; but to pay the same, or any part thereof, to the said United States have hitherto wholly refused, and still do refuse, to the damage of the said United States of five hundred dollars; and thereof the said attorney, on behalf of the said United States, brings suit, &c.

And now, at this day, that is to say, on the last Tuesday in January, in the term of January, in the year of our Lord one thousand eight hundred and twenty-six, until which day the said defendants had leave to imparl to the declaration aforesaid, and then to answer the same before the said court, at the city of Albany, in the said northern district, come the United States of America, by Samuel Beardsley, their attorney; and the said attorney, on behalf of the said United States of America, suggests and shows unto the court here, that since the exhibition of the bill in this cause, that is to say, on the first day of December, in the year of our Lord one thousand eight hundred and twenty-five, the said Benjamin W. Hopkins, one of the above named defendants, departed this life; but inasmuch as the said action survives against

the said Roswell Hopkins and Thaddeus Laughlin, the said attorney, on behalf of said United States of America, prays that said cause may proceed against said Roswell Hopkins and Thaddeus Laughlin. And said Roswell Hopkins and Thaddeus Laughlin, although solemnly demanded, come not, but make default, by reason whereof the said United States of America remain therein undefended against the said defendants. Wherefore the said United States of America ought to recover against the said defendants so much of said debt as is due, according to equity, &c. And it appearing to the said court now here, by the premises aforesaid, &c., and by due proof, &c., that three hundred and ninety-four dollars and seventy-three cents of the debt aforesaid are due to the said United States of America, according to equity, and that the said United States of America ought to recover the same, &c.; and the United States of America, by their said attorney, freely, here in court, declaring that they will not further prosecute said cause for the recovery of the residue of said debt over and above the sum last aforesaid:

It is considered by the said court that the said United States of America do recover against the said defendants their said debt to the sum of three hundred and ninety-four dollars and seventy-three cents, so due as aforesaid; and also fifty-four dollars and seventy-eight cents for their costs and charges by them laid out and expended in and about the prosecution of their said suit, by the court now here adjudged to the said United States of America, and with their assent. And the said defendants, in mercy, &c.

Judgment signed February 6, A. D. 1826.

A. CONKLING.

[Endorsed.]

Northern District Court of New York: The United States of America *vs.* Roswell Hopkins and Thaddeus Laughlin. Judgment recorded. S. Beardsley, United States Attorney. No. 3.

Debt	$394 73
Costs	54 78
	449 51

Filed February 6, 1826.

All which I have caused by these presents to be exemplified.

In testimony whereof, I have hereto affixed the seal of the said court, this fourth day of April, in the year of our Lord one thousand eight hundred and twenty-six, and of the Independence of the said [L. S.] United States the fiftieth.

R. R. LANSING, *Clerk.*

NORTHERN DISTRICT OF NEW YORK, *ss.*

I, Richard R. Lansing, clerk of the District Court of the United States of America for the district aforesaid, having inspected the records of my office, do find there remaining a certain judgment record, in the words and figures following, to wit:

DISTRICT COURT OF THE UNITED STATES OF AMERICA FOR THE NORTHERN DISTRICT OF NEW YORK.

Pleas before the judge of the District Court of the United States of America for the northern district of New York, at the city of Albany, in said district, of the stated term of January, in the year of our Lord one thousand eight hundred and twenty-six.

Witness the Hon. Alfred Conkling, judge of said court.

R. R. LANSING, *Clerk.*

NORTHERN DISTRICT OF NEW YORK, *ss.*

The United States of America put in their place Samuel Beardsley, their attorney, against Roswell Hopkins and Thaddeus Laughlin, survivors, &c., in a plea of debt.

NORTHERN DISTRICT OF NEW YORK, *ss.*

Roswell Hopkins and Thaddeus Laughlin, in their own proper persons, at the suit of the United States of America, in the plea aforesaid.

NORTHERN DISTRICT OF NEW YORK, *ss.*

Be it remembered, that on the second Tuesday in July, in the term of July, in the year of our Lord one thousand eight hundred and seventeen, before the judge of the District Court of the United States of America for the northern district of New York, at Utica, in said district, come the said United States of America, by Roger Skinner, then their attorney, and brought into the said court before the judge thereof, then there, their certain bill against Benjamin W. Hopkins, Roswell Hopkins, and Thaddeus Laughlin, in custody, &c., of a plea of debt, &c., which said bill follows in these words, to wit:

NORTHERN DISTRICT OF NEW YORK, *to wit.*

The United States of America, by their attorney, complain of Benjamin W. Hopkins, Roswell Hopkins, and Thaddeus Laughlin, defendants in this suit, in custody, &c., of a plea that they render to the said United States of America the sum of five hundred dollars, which they owe to, and from the said United States unjustly detain. For that whereas the said defendants, on the fifteenth day of November, in the fortieth year of the independence of the said United States, in the year of our Lord one thousand eight hundred and fifteen, to wit, at Oswegatchie, in the northern district of New York, by their certain writing obligatory, sealed with their seals, and to the said District Court for the northern district of New York now here shown, the date whereof is the day and year aforesaid, acknowledge themselves, by the

name and description of Benjamin W. Hopkins, Roswell Hopkins, and Thaddeus Laughlin, of the town of Hopkinton, in the county of St. Lawrence, and State of New York, to be held and firmly bound, jointly and severally, unto the said United States of America, in the said sum of five hundred dollars above demanded, to be paid to the said United States when they, the said defendants, should be thereunto afterwards requested, which said writing obligatory was and is subject to a certain condition thereunder written, whereby it is provided that if the said Benjamin W. Hopkins, Roswell Hopkins, and Thaddeus Laughlin, or either of them, did, on or before the fifteenth day of November next ensuing the date of said bond, well and truly pay, or cause to be paid, unto the Collector of the Customs for the district of Oswagatchie, for the time being, the sum of two hundred and seventy-five dollars, or the amount of the duties to be ascertained as due and arising on certain goods, wares, and merchandises, entered by the said Benjamin W. Hopkins, as imported in two canoes from Canada, as per entry dated the day of the date of the said obligation, then the said obligation was to be void, otherwise to remain in full force and virtue. And the said attorney, on behalf of the said United States, in fact, says that, after the making of the said writing obligatory, to wit, on the first day of December, in the year of our Lord one thousand eight hundred and fifteen, at the district of Oswegatchie, in the northern district of New York aforesaid, the duties due and arising on said goods, wares, and merchandises, so entered and imported by the said Benjamin W. Hopkins as aforesaid, were ascertained to amount to the sum of two hundred and fifty-four dollars and seventeen cents, current money of the United States, of which the said defendants, on the same day and year, and at the place last aforesaid, then had notice. Nevertheless, the said United States, by their attorney aforesaid, in fact, say that the said Benjamin W. Hopkins, Roswell Hopkins, and Thaddeus Laughlin, or either of them, did not, on or before the fifteenth day of November next ensuing the date of the said bond, pay, or cause to be paid, nor have they, or either of them, hitherto paid, or caused to be paid, unto the Collector of the Customs for the district of Oswegatchie, the aforesaid sum of two hundred and seventy-five dollars, or the said sum of two hundred and fifty-four dollars and seventeen cents, being the amount of duties ascertained to be due and arising as aforesaid, or either of them, or any part thereof, although often requested so to do, to wit, at the place aforesaid, contrary to the form and effect of the said condition of the said writing obligatory.

By means of which said premises the said United States have sustained damages to a large amount, to wit, to the amount of five hundred dollars; whereby an action hath accrued to the said United States, to demand and have of and from the said defendants the said sum of five hundred dollars above demanded. Yet the said defendants, although often requested so to do, have not, nor have either of them, as yet, paid the said sum of five hundred dollars above demanded, or any part thereof, to the said United States; but to pay the same, or any part thereof, to the said United States have hitherto wholly refused and still do refuse, to the damage of the said United States of five hundred dollars, and whereof the said attorney, on behalf of the said United States, brings suit, &c.

And now, at this day, that is to say, on the last Tuesday of January, in the term of January, in the year of our Lord one thousand eight hundred and twenty-six, until which day the said defendants had leave to imparl to the declaration aforesaid, and then to answer the same before the said court, at the city of Albany, in the said northern district, come the said United States of America, by Samuel Beardsley, their attorney, and the said attorney, on behalf of said United States of America, suggests and shows unto the court here, that since the exhibition of the bill in this cause, that is to say, on the first day of December, in the year of our Lord one thousand eight hundred and twenty-five, the said Benjamin W. Hopkins, one of the above named defendants, departed this life; but inasmuch as the said action survives against the said Roswell Hopkins and Thaddeus Laughlin, the said attorney, on behalf of said United States of America, prays that said cause may proceed against said Roswell Hopkins and Thaddeus Laughlin. And said Roswell Hopkins and Thaddeus Laughlin, although solemnly demanded, come not, but make default, by reason whereof the said United States of America remain therein undefended against the said defendants. Wherefore the said United States of America ought to recover against the said defendants so much of said debt as is due, according to equity, &c. And it appearing to the said court now here by the premises aforesaid, &c., and by due proof, &c., that three hundred and ninety-eight dollars and fifty-four cents of the debt aforesaid are due to the said United States of America, according to equity, and that the said United States of America ought to recover the same, &c.; and the said United States of America, by their said attorney, freely, here in court, declaring that they will not further prosecute said cause for the recovery of the residue of said debt over and above the sum last aforesaid:

It is considered by the said court that the said United States of America do recover against the said defendants their said debt to the sum of three hundred and ninety-eight dollars and fifty-four cents, so due as aforesaid; and also fifty-four dollars and seventy-eight cents for their costs and charges by them laid out and expended in and about the prosecution of their said suit, by the court now here adjudged to the said United States of America, and with their assent. And the said defendants, in mercy, &c.

Judgment signed February 6, A. D. 1826.

A. CONKLING.

[Endorsed.]

Northern District Court of New York: The United States of America *vs.* Roswell Hopkins and Thaddeus Laughlin. Judgment recorded. S. Beardsley, United States Attorney. No. 2.

Debt	$398 54
Costs	54 78
	453 32

Filed February 6, 1826.

All which I have caused by these presents to be exemplified.

In testimony whereof, I have hereto affixed the seal of the said court, this fourth day of April, in the year of our Lord one thousand eight hundred and twenty-six, and of the Independence of the [L. S.] said United States the fiftieth.

R. R. LANSING, *Clerk.*

20TH CONGRESS.] No. 790. [1ST SESSION.

AGAINST INCREASE OF DUTIES ON IMPORTS.

COMMUNICATED TO THE SENATE DECEMBER 17, 1827.

To the honorable the Senate and House of Representatives of the United States in Congress assembled:

The undersigned, citizens of Boston and its vicinity, respectfully represent: That they have not been inattentive or careless observers of the course of measures hitherto adopted by the Government of the United States at the urgent instance of those concerned in various branches of domestic manufacture to enhance the prices of home manufactured articles to the consumers by the establishment of such high duties as greatly to discourage, if not entirely to prohibit, the use of similar articles of foreign production at reduced prices; and that they have regarded with the deepest anxiety and solicitude the strenuous and combined efforts which have been recently made, and are now making, to influence and control the public opinion, and to give it a direction favorable to the imposition of still higher and more oppressive duties upon the important and essential article of woolen manufactured goods.

Upon the most superficial view of the subject, considering the actual and increasing numbers, the condition and habits of the people of the United States, and the climate in which we live, the manner in which such a people shall be supplied with woolen goods cannot fail of being regarded as a question of the first magnitude. It essentially concerns the comforts, pursuits, and employments of the whole community, more especially of the industrious classes, and in this respect demands the attentive and profound consideration of all those, both rulers and people, who feel an interest in the prosperity of our common country.

We are fully aware of the powerful influence of a strong, decisive, and deliberate public opinion in a popular and representative Government like ours, and of the great weight which the public voice, fully and deliberately expressed, must ever have upon the counsels, the measures, and policy of the Government.

We are also aware that it has frequently been represented, and from the numerous memorials, petitions, addresses, and resolutions of conventions, committees, and other organized bodies, it may appear that the great body of intelligent citizens in this part of the country, notwithstanding the strong expression of adverse opinions a few years since, are now in favor of a further increase of duties. Whereas your memorialists are fully convinced that no essential change of public opinion has taken place—that the great body of intelligent men in this part of the United States, including many of the most discreet and judicious manufacturers, are now, as they were then, fully convinced that moderate duties, a free interchange of commodities, and an open competition in all the pursuits of useful and honest industry should be protected and encouraged as the true and sound policy of the United States.

The apparent loud and general expression of opposite views may, we think, be easily accounted for consistently with the opinion here expressed.

It is undoubtedly true that the amount of capital invested in manufactures since 1820 has greatly increased, and consequently the numbers of those interested in them has also greatly increased, though still constituting a small proportion of the whole community. It is obvious that, under such circumstances, all those who would profit by the prohibitory system have a powerful and immediate interest in the question, whilst the interest of the great body of the community who would suffer by it, though vitally important, is remote and indirect. It is therefore easy to perceive how readily the voice of an active, interested, and organized minority may be mistaken for a general expression of the public will.

Under these circumstances your memorialists have felt it to be their duty, respectfully, but frankly, to express their opinion to the representatives of the people that any further increase of the duties upon imported woolens and other articles would be highly injurious to the great body of the community; their sincere belief that such is the prevalent if not the general opinion of judicious and intelligent persons of this part of the United States, and their earnest hope that Congress will not be induced by interested applications, however urgent or plausible, by further burdensome and prohibitory duties, to build up one interest, and that of a comparatively small minority, at the expense of the great interests of the whole.

In submitting these representations, they beg leave pointedly and strongly to disclaim all party and political views; they regard it as an abstract question of public policy to be considered and decided upon its own merits, and they regret, if such be the fact, that a subject of all others requiring calm and mature deliberation, a free and unbiased judgment, should even accidentally be connected with any subject calculated to excite the prejudices, to awaken the passions, or to strengthen or weaken the hopes or measures of any political party.

In like manner they do expressly disclaim any hostility to the manufacturing system. On the contrary, they believe that this branch of industry, whilst it advances gradually and naturally under the aid and protection of moderate duties, and as the wants and interests of the country require, is highly beneficial. And one strong ground of their apprehension is, that any forced and violent measures of encouragement, unjust in themselves, by which the manufacturing system is placed in manifest hostility to great national interests, must necessarily tend to produce a speedy and violent reaction which may prove most injurious to the system itself. Nothing has a more direct tendency to produce and hasten this disastrous crisis than the alarming pretensions of that class of manufacturers and their advocates who insist upon prohibitory duties upon imported commodities of first necessity, or, what is obviously the same thing, such an exorbitant rate of duties as effectually and avowedly to exclude all competition.

It is contended, on the part of the woolen manufacturers, that the British and other foreign nations, on account of their more abundant capital, low wages, and other advantages, notwithstanding the present high rate of duties, can undersell them in the home market, and, consequently, that further duties are necessary to enable them to realize a profit on their business.

If this, indeed, be true, it affords the strongest argument against the imposition of further duties. Stripped of the fallacious guise in which this proposition is usually put forth to arouse our national prejudices, as if the importing system were designed to promote foreign instead of American interests, what does the proposition really import? Why, that American capital is invested in foreign fabrics; that these fabrics are paid for by American produce, or other fruits of American industry, transported by American labor, in American ships; that they pay a handsome revenue to the Treasury; and are then

afforded to the people at a rate cheaper than that at which the home-made articles can be obtained, and which have paid no revenue into the Treasury.

This proposition, we think, contains the true merits of the question. Its soundness cannot be controverted. It may be denied, perverted, or evaded, but it cannot be shaken. In both cases the fabrics are the produce of American capital and industry. If the foreign fabrics, after paying the cost of their purchase, transportations, and incidental expenses, and a large revenue, cannot undersell the home-made fabrics, then the complaints of the manufacturers are utterly groundless, and no further duties can be of any avail to them. If they can, then, upon the system of importation, the country enjoys the double advantage of low prices and handsome revenue.

It is true that, in one case, the labor and capital of the country are devoted more extensively to agriculture and the various arts and employments connected with ship-building, trade, and navigation, and in the other, more directly to spinning and weaving, and the arts connected with the manufacture of cloth. But your memorialists have yet to learn that there is any national advantage in forcing labor and capital from a more to a less profitable employment, or, indeed, of forcing it at all; since it is obvious that, if left to itself, it will naturally seek and necessarily find that employment which is ultimately the most profitable.

But your memorialists believe that, in the terms and to the extent in which the proposition is advanced, it is not true that high duties are necessary to the growth of this branch of manufacture.

Even when the duty was at the moderate rate of five per cent. a most extensive manufacture of woolen goods was established in this country and carried on in a domestic and household way, and by small companies; and it is believed that if we were now to return to a system of moderate duties, a very large proportion of the woolen goods required for the consumption of the country, especially of the common fabrics, would be manufactured in the country. It seems, indeed, to be conceded that, as a general principle, the forcing of labor and capital into or from any particular channel by bounties or prohibitions, or by any financial regulations designed to produce the same effect, is impolitic and injurious to the public interests. But it is urged, with a vehemence and perseverance worthy of a better cause, that the particular circumstances in which we are placed render our country an exception to the operation of this general principle.

It is, among other things, frequently urged that the tariff of 1824 has been of slight benefit to the manufacturer, because, although the duty on woolen fabrics was greatly increased, yet an increase of the duty on imported wool, laid simultaneously, deprived them, in a great degree, of the benefit which they would otherwise have derived from that measure.

But when it is considered how very small a proportion of foreign wool enters into the manufacture of American goods, we think it will be apparent that the duty on wool, however much it may tend to concilitate the wool-growers and reconcile them to the payment of enormous duties on the woolens they consume, can have very little influence in advancing the price of the manufactured articles. We are aware that the proportion has, in some instances, been stated, even by those who should have been better informed, as high as *a quarter* and even *a half*. It is difficult to account for such exaggerated statements. We are satisfied that, upon the fullest investigation, the cost of foreign to that of domestic wool, used in the home manufacture, will not be found to exceed four or five per cent.

Another consideration, which is urgently pressed upon the notice of Congress as a reason for the increase of duties, is, that the existing duties are extensively evaded, and large quantities of goods are clandestinely and fraudulently introduced. This assertion, whilst it imports a serious charge of extensive frauds on the part of importers, and negligence or unfaithfulness on the part of the revenue officers, should, we think, rest upon some foundation more substantial than vague suspicion or interested representation. If this charge were supported by satisfactory proofs, and if it were sincerely believed to be a cause sufficiently extensive in its operation to affect the present question, would it not be wiser and more patriotic, instead of increasing the temptation to frauds by still higher duties, to devise and call upon Congress to adopt some effectual measures to secure the payment of the existing duties?—a measure quite as important to the nation, in point of *revenue*, as to the manufacturers in point of *protection*.

Your memorialists cannot perceive that, in the bill recently reported for the increase of duties on woolen goods, any measures are proposed for the increased security of the revenue. On the contrary, it seems manifest that, by the increase of duties itself, and the extraordinary and artificial mode of valuation of goods of a certain cost, both temptations and facilities are offered for frauds on the revenue, which, if they exist at all under the present system, must prove quite irresistible under the new one.

But it is asserted with great seriousness that home manufactures give employment to American labor and capital, and thus promote American interests. This is unquestionably true: but it is likewise true that a free importation gives an equal and vastly more beneficial employment to American capital and labor. If we import foreign fabrics, do we not export an equal amount of our own productions, the fruits of American labor and capital, to pay for them? Trade necessarily implies an interchange of commodities; each giving that which, from its climate, soil, and other circumstances, it produces with the greatest facility, and receiving that which it cannot produce at all, or which it can produce only at greater cost. If we will not buy foreign commodities, we cannot sell our own. If we will not import, we cannot export.

These are plain and self-evident rules, which it would seem hardly necessary to repeat were they not often controverted, or the fair and necessary inferences from them denied with a boldness and earnestness calculated to raise a doubt of their reality.

If, as is sometimes asserted, apparently to excite our national prejudices, foreign nations will not take our products—the fruits of American capital and industry—we may save ourselves the trouble of adopting any retaliatory measures in the shape of duties, prohibitions, or otherwise. If our products are not taken by foreign nations, it is quite obvious that we must necessarily cease to take their fabrics; and of course the home manufacturer will have the exclusive enjoyment of the home market, with or without duties. It is manifestly unimportant, in this view, whether the direct interchange of commodities between our own and any particular nation be equal or not. If we export our products to one country and receive their products or their money, and proceed to another for the purchase of our goods, this trade gives as great, and in many instances even a greater amount of employment to American capital and labor than if the exchange were direct.

But we have stated, and we believe it demonstrable, that the importing system gives a more extensive and more beneficial employment to American capital and industry than the manfacturing system, forced by high duties.

It is sufficient to maintain this proposition to state that, whilst manufacturing gives employment to

the capital immediately engaged in the fabrication of goods, the importing system affords equal employment to all those engaged in the production of the exported articles, together with all those engaged in the transportation and exchange of the commodities exported and imported, and all those engaged in the various arts and trades connected with ship-building, navigation, and commerce; in addition to all which, it pays a large revenue to the nation.

But, considering the question upon higher grounds, is it no object of national strength and grandeur to encourage the more improved cultivation of the old and a more extended occupation and settlement of the new lands of this Union? Is it no object of public policy to raise up a numerous and hardy race of seamen? Is it not desirable, upon public grounds, to cherish and maintain a free, liberal, and friendly intercourse with all foreign nations? And is not such an intercourse calculated to promote our own progress in the arts and improvements of advanced civilization? These are considerations which, independently of all pecuniary interests, would seem to recommend the adoption of those enlightened principles of free trade, the growth of modern times, conformable to the spirit of the age, which have met the approbation of the most enlightened statesmen, and which stand so prominently opposed to the restrictive and prohibitory measures which originated in an age of comparative darkness and ignorance.

Your memorialists would respectfully ask leave to examine the soundness of another proposition which is relied upon, apparently, with great confidence by the advocates of protecting duties, and which appears to be considered as decisive of the question, in its application to woolen manufactures which is this: that manufactures protected are cheaper because of that protection.

That with respect to a branch of manufacture not yet introduced into a country, or still in its infancy, where the skill, implements, and machinery necessary for carrying it on are wanting, a high temporary duty may encourage the introduction of artisans and machinery, and thus ultimately reduce the price of the manufacture, may well be admitted. But this surely cannot apply to an established manufacture, like that of woolens, the skill and machinery and all the requisite means and resources of conducting which are understood and possessed here in as high perfection as in any other country. Yet it is of such a branch of manufacture that the proposition is predicated, and that, too, for the purpose of establishing a high, *permanent*, protecting duty.

How, then, does the imposition of a duty upon any article of foreign fabric operate as a protection to the home manufactured article of like kind? Simply by enhancing the price to the consumer. This is not only the natural and necessary consequence, but the avowed and proposed design and purpose. It would not accomplish the object of its advocates—it would not operate as a protection without it. The proposition, then, amounts to this: that a measure designed and intended to enhance the price of goods to the consumer renders them cheaper. No argument can place the fallacy of this proposition in a stronger light than its simple statement.

But it is contended that the proposition is supported by the case of cotton goods, because more and better goods can be obtained now at a given money price than before the advance of duties on cotton goods. The fact is, no doubt, true. But because cottons have fallen since the tariff it by no means follows that that fall was occasioned by the tariff. Other causes, quite adequate to the effect, may be assigned for such a fall, both here and throughout the world; these are improved machinery, increased skill, more abundant capital, and reduced wages, occasioned by general peace; but above all, the reduction of the raw material to about one-third of its former price.

That these are the true and operative causes of the fall of cotton goods, both here and in foreign countries, is sufficiently shown by another fact, which is, that notwithstanding the existing high duties, large quantities of cotton goods are still imported. It is quite manifest, therefore, that cotton goods have fallen, not in consequence, but in spite of the high duty, and but for that duty would have fallen much lower.

The case of cotton goods, then, can have no tendency to support the proposition for which it is cited. If protecting duties render goods cheaper, what ground, we would respectfully ask, have the woolen manufacturers to complain of the duty on imported wool? On their own principles it should be regarded as a benefit, by rendering their raw material cheaper.

We have already alluded to the objection often repeated, that foreign nations will take little of our products, especially those raised north of the Potomac. We have already given one answer to this assertion: we must cease to import, and then the whole system of protecting duties is unnecessary and inoperative. But another, and to some minds perhaps a more satisfactory answer may be given. In point of fact we have had, and, unless paralyzed by our own unwise and impolitic restrictions, may continue to have, a most extensive and beneficial foreign trade, which has furnished the Treasury with by far the largest proportion of its whole receipts since the establishment of the Constitution, and which has given a stimulus to agriculture, to the mechanic arts, and to every department of industry. The benefits it confers have not been limited to a few or to particular classes, but have been diffused through the whole community.

It is true that the amount of productions exported bears but a small proportion to those which supply the home consumption. But this is probably true of every country. It is only the superfluous productions of any country which constitute the subject of its export trade.

It is impracticable in a memorial like this to enter into detailed calculations; but a reference to the custom-house returns will show that when not diminished by war, or by our own restrictive measures, we have had an extensive foreign trade. But of what importance is it, in a national view, whether the articles constituting the bulk of our exports are raised north or south of the Potomac? It is true that the New England and middle States are almost fully peopled, and engaged in various employments other than agriculture, and, especially New England, are rather consumers of the productions of others than exporters of their own. If the southern States enjoy an advantage in the sale of their valuable staples, do not those of the north enjoy a great advantage in the transportation of them, and in the profits on the returns made for the supply of the south? The diversity of clime, soil, habits, and social condition, is a source rather of unity than a diversity of interests. It enables each more effectually to supply the wants of the other, by an interchange of superfluities mutually beneficial. And we think it would be a subject of serious regret, if a question essentially affecting the general policy of the whole community should be discussed and decided with any reference to local prejudices, feelings, or interests. We consider it quite immaterial whether the great staples of our export trade are raised in one or another part of the United States; each and all participate in its benefits according to their respective conditions and means, and all share in the benefits of the liberal revenue which it yields to the nation.

A reference to the trade in the single article of cotton, if pursued in all its details, would manifestly

show to what a wide extent the profits of that trade are diffused, and to what an extent it gives employment to capital and industry beyond the limits of the States where it is produced.

Your memorialists understand that another claim is made for an increase of duties on woolen goods, supported by an appeal to the justice of Congress, which seems to demand more particular attention.

It is urged that, by the duties established by the act of 1824, the Government became pledged to the manufacturers to guaranty to them the protection intended to be extended to them by that act, and that the British Parliament, by a reduction of the duty on foreign wool, has, to a certain extent, diminished the cost of the British fabric, and thereby, in a great measure, deprived the American manufacturer of the benefit expected.

The positions maintained are, that the British Government reduced their duty on foreign wool subsequently to, and in consequence of, our protecting duty; that our Government is bound in good faith to secure to the manufacturer the protection then pledged; and that the reduction of the duty on foreign wool by Great Britain reduced the cost of the British fabrics to the amount of sixteen per cent.

A slight examination will show how utterly unfounded are all these positions. It will appear, by a reference to the debates in Parliament on the subject, that the duty of six pence per pound on foreign wool was a war duty, and its repeal was petitioned for in 1819; and, subsequently, that its reduction had been often recommended, and that the act reducing it passed the House of Commons in May, 1824, on the day after the passing of the American act. It will also appear, by a reference to the debates in Congress on the American act, that it was noticed and stated that this measure of the British Parliament was in progress, and would probably be adopted.

Nor can it be considered that the anticipation of the American act was the ground of the British repeal, when it is considered by how small a majority the duty was adopted by both Houses of Congress, and how far the protecting system was regarded from being a part of the settled policy of the United States.

In no respect, therefore, can the British reduction of duty be considered as made in a hostile or retaliatory spirit; and the supposition, unfounded in fact, seems calculated only to awaken injurious prejudices. Again: the effect of the reduction of the British duty on foreign wool is, in the opinion of your memorialists, greatly overstated. They are convinced that, upon the most careful investigation, considering how small a proportion of foreign wool enters into the composition of British woolens, and how small a proportion the cost of the raw material bears to that of the manufactured article, it will be found that the reduction on the goods, instead of anything like *sixteen*, did not exceed *two* or *three* per cent.

But if it is contended that Congress, by once raising the duty on foreign manufactures, is bound, in good faith, not only to maintain that duty, but to raise it further, with a view to meet any fall of price in the foreign article arising from foreign legislation, from the fall of wages, materials, interest of money, and all other fluctuating causes which can affect prices abroad, your memorialists beg leave earnestly to protest against the admission of so dangerous and extraordinary a doctrine. A duty once levied can never be reduced. A burden once imposed upon the people is fastened on them forever. Our own legislation, instead of being regulated by our own views of policy, is to vary with the legislation, not only of one, but all foreign nations, and not only with foreign legislation, but with the perpetually varying circumstances of foreign countries. The reduction of a poor tax; the repeal of the corn laws; the removal of any burden calculated to improve the condition of the foreign manufacturer is to work a consequent change in our protecting laws. Every burden removed from other nations is to be transferred to our own.

These conclusions are not the forced, but natural and necessary inferences from the principles assumed. If the Government is bound, in good faith, to protect the manufacturer against all competition, why not put an end to all discussion at once by carrying up the measure of protection to absolute and entire prohibition? If, as is contended, the increase of duties in any one instance is to be considered a perpetual pledge, on the part of the Government, to secure to the manufacturer the degree of protection then contemplated against all changes at home and abroad, does it not furnish the strongest argument against the policy and expediency of granting such a pledge, by any further increase of duty, until its beneficial influence in advancing the interests of the whole community can be clearly demonstrated?

But this subject of pledged faith is, by some of the apologists of the "American system," placed upon a different footing; and whilst they admit that the duties are already too high, and that the establishment of them was originally unwise and impolitic, yet that, as the manufacturers have thereby been induced to increase their establishments and to embark large capitals in their concerns, it is better now to carry the system through, and afford them the required protection.

One obvious answer to this objection is, that if an impolitic measure has been adopted, the sooner we return to sound principles the better, and that no measure ought to be sustained in violation of the free principles of our Constitution, which guaranties equal rights to all its citizens. But without urging this consideration, surely one impolitic measure affords no apology for the adoption of another. If the manufacturers have been induced to go beyond the encouragement afforded them by Congress, and to increase their establishments without regard to consequences, surely the losses arising from their improvidence and rashness, or from want of information or mistaken views, are not to be thrown upon the nation.

It is to be borne in mind that the question is not now as to the reduction, but the increase of existing duties. Whatever may be the opinion of your memorialists as to the policy of imposing the duties as they now exist, they do not at present ask for their repeal. If the act of 1816, the first measure adopted for the express purpose of protecting woolen manufactures, is to be considered as a pledge on the part of the National Legislature, surely it must also be regarded as expressing the limits of that pledge. A brief recurrence to the various measures from time to time adopted will show what has been the policy of the nation upon this subject, and what has been the course of the manufacturers.

The duty originally established upon woolen goods, after the adoption of the Constitution, was five per cent.; subsequently raised to seven and a half, to twelve per cent., and, by the act establishing the Mediterranean fund, to fifteen per cent. So it stood at the commencement of the late war, when that and most other duties for revenue only were doubled, making it thirty per cent., and limited to one year after the end of the war. By the operation of this duty, added to the obstructions of commerce occasioned by the war, the woolen manufactures were undoubtedly considerably increased. After the peace it became necessary to put the subject upon a permanent basis. A duty was established for the avowed purpose of protecting manufactures, and fixed at twenty-five per cent., to fall to twenty per cent. in 1820. This act limited the extent to which the nation consented to go. It also established another principle, the reverse of that now insisted on by the manufacturers. It proceeded upon the principle that if high duties are ever proper for the encouragement of manufactures, the occasion being temporary, to enable the manu-

facturer to struggle with the difficulties incident to a new establishment, the duty itself should be temporary, and be speedily reduced to a moderate rate after such temporary difficulties may reasonably be presumed to have been surmounted. Whereas the modern advocates of the restrictive system distinctly propose that the duty shall be, from time to time, advanced, and ultimately settle down at a rate little, if any, short of absolute prohibition as the established basis upon which these great interests are to be fixed.

This principle, which we understand is strongly urged upon the consideration of Congress by the most able and zealous advocates of the system, appears to your memorialists entirely unsound and inconsistent with the obvious dictates of good policy. If, after the home manufacture is established upon its best possible footing, the foreign fabric, after paying a *moderate* duty and yielding a liberal revenue to the National Treasury, can yet be sold cheaper than the home manufacture, as a permanent system of supply, there can seem to be no question of the expediency of purchasing the cheaper article and obtaining the revenue.

If the foreign fabric, thus charged with a moderate duty, cannot be sold cheaper than the home manufactured, then the prospective advance and the ultimate and permanent establishment of the high duties is inoperative and unnecessary.

If the act of 1816 be regarded as in the nature of a compromise, its obligations were reciprocal; if the nation were bound to continue the protection then offered, the manufacturers were equally bound to conform to the system then established. Yet, within a very short period, that provision of the law was repealed, by which the duty was to fall to twenty per cent.; and in 1824 it was further raised to a rate nominally exceeding thirty-three per cent., making, in fact, thirty-eight per cent., and Congress is again called upon for a very great advance.

Is it possible to perceive any limit at which this advance shall cease short of absolute prohibition? During the whole period in question the manufacturers have been increasing their works. Who can or who will give any pledge for them that they will be satisfied with anything short of prohibition? If, indeed, the manufacturers have suffered losses in their concerns, they have suffered in common with most other branches of business. But, at all events, such losses cannot be attributed to the policy of the Government, because, the duty being fixed, they could as safely make their calculations as those engaged in any other department of business. Nor could they justly calculate upon a future increase of duties, because many of the most eminent statesmen, who consented to the rate then established, distinctly declared their determination not to go further.

But it is urged that it is consistent neither with our safety nor dignity to remain dependent on foreign supply for so important and necessary an article as woolen goods. This argument, specious and plausible as it is, and calculated to make an impression on our feelings of patriotism and national pride, would have more weight if it were true in point of fact. But your memorialists submit, with great confidence, that the great supply of the country with woolen goods is, and long has been, derived from the home manufacture; that the permanent establishment of this manufacture within the country, for its principal supply, is placed entirely beyond the reach of any influence which high or low duties can exert; and we confidently appeal to the early history of the country, to the established habits, pursuits, and employments of the people, to the former flourishing condition and extensive establishment of this branch of industry, without the aid of protecting duties, as conclusive arguments in support of this proposition.

We state this proposition strongly, because we think it manifestly true, and highly important to the just decision of the question. The foreign supply, especially of coarse goods, whilst it may serve to regulate and equalize prices, and to supply occasional deficiencies, can constitute only a small part of our whole consumption. And should war, or any other obstruction to our commerce, temporarily diminish, or even entirely stop the importation, the consequent advance of price would, with very little delay, insure a supply proportioned to the increased demand.

The fact that the great supply of the people with woolens must, in the existing state of things, be furnished by the home manufacture, and would be so independently of protecting duties, may also serve to allay the fears of farmers and wool-growers, who are induced to believe that their interests are identified with the restrictive system. Whereas, your memorialists are convinced, and they are satisfied that it can be conclusively shown, by well authenticated facts, to which they beg leave to refer, that the demand for home-raised wool, and for home-manufactured woolens, would be but slightly affected by a free admission of foreign fabrics, even at rates still lower than the existing duties.

There are a variety of other topics connected with this prolific subject to which it was the design of your memorialists to refer, but the apprehension of being tedious prevents it. In the course of this memorial they have sometimes used the term "American system" to designate the system of high duties, with a view to the encouraging, or rather forcing, the introduction of home manufactures. They have done this in deference to those who thus use the term, and as a short and well understood designation, the use of which could scarcely mislead the most superficial. So far from being calculated to protect American interests, they consider it exactly the reverse. Of this they are sincerely convinced themselves, if they are so unfortunate as not to convince others.

They are aware that, by some rash and over zealous persons, all those who entertain opinions adverse to the American system, in the sense in which it is thus used, are stigmatized as opposers of American interests. It is even asserted that this is no longer a question between different American interests, but between Americans and foreigners. Such a suggestion could only have originated in ignorance, or a desire to create and foster unworthy prejudices. Your memorialists are inclined to attribute it to the blindness of an overheated zeal.

Whatever other principle may actuate your memorialists, they yield to none in the ardor and sincerity of their attachment to the true principles of American policy. The whole scope and design of this memorial is to show that the system of bounties, restrictions, and protecting duties is hostile to these principles. If the course they advocate cannot be sustained upon this ground they have no desire that it should prevail.

If, on the contrary, it can be demonstrated that a free interchange of commodities among the several States, and with foreign countries, under moderate, steady, and, as far as practicable, unchangeable duties, is calculated to promote and build up, equally and steadily, all the great interests of the country, regarded as a whole; that the contrary system is calculated to paralyze industry, to retard the general prosperity, to impair the national revenue, and to awaken and cherish feelings of alienation, aversion, and hostility among different sections of the Union, and between our own country and foreign Powers; they earnestly hope and trust that Congress will not be induced to proceed further in the encouragement

of a system so injurious to the general interests by a further increase of the duties on woolen manufactured goods.

Letter from the "citizens of Boston and the vicinity opposed to an increase of duties, &c." to Robert Y. Hayne, Senator from South Carolina.

BOSTON, *December* 12, 1827.

SIR: The committee of the citizens of Boston and the vicinity opposed to an increase of duties on imports have the honor herewith to forward to your care a memorial on this important subject, of which they request an early presentation to the Senate, and such an advocation of its principles as shall seem to you called for by the arguments therein contained, as applied to the interests of the whole nation. There are, sir, among the names of the memorialists those of many of our most enlightened, learned, disinterested citizens, and not a few of the most intelligent, judicious, and reflecting of our manufacturers, both of cotton and woolens. The committee have the most entire conviction that the best interests of the country are involved in this question, and will be promoted by the abandonment of any further prosecution of this system of high duties.

The committee have the honor to be, sir, with great respect, your very humble servants,

NATH. GODDARD,
LEMUEL SHAW,
ISAAC WINSLOW,
WILLIAM GODDARD,
ENOCH SILSBY,
THOMAS W. WARD,
EDWARD CRUFT,
LOT WHEELWRIGHT,
HENRY LEE,
R. D. SHEPHERD,
SAMUEL SWETT,
WILLIAM FOSTER,
DANIEL P. PARKER,
JOSEPH BAKER,
SAMUEL C. GRAY.

Committee.

Hon. ROBERT Y. HAYNE, *Washington.*

20TH CONGRESS.] **No. 791.** [1ST SESSION.

AMOUNT OF REVENUE FROM IMPOSTS AND TONNAGE IN FLORIDA, 1821 TO 1827.

COMMUNICATED TO THE SENATE DECEMBER 20, 1827.

TREASURY DEPARTMENT, *December* 19, 1827.

SIR: In obedience to a resolution of the Senate of the 14th instant directing the Secretary of the Treasury "to report to the Senate what amount of revenue from imposts and tonnage has been collected within the Territory of Florida, since its cession, designating the amount collected at each particular port," I have the honor to submit a statement prepared by the Register of the Treasury, which contains the information requested.

I have the honor to remain, with the highest respect, your most obedient servant.

RICHARD RUSH.

The Hon. the PRESIDENT *of the Senate.*

Statement exhibiting the gross amount of duties on imports and tonnage, &c., and the payments into the Treasury from the Territory of Florida, from the 1st *day of July,* 1821, *to the* 30th *day of September,* 1827.

Districts.	1821.		1822.		1823.		1824.	
	Gross amount of duties.	Payments into the Treasury.	Gross amount of duties.	Payments into the Treasury.	Gross amount of duties.	Payments into the Treasury.	Gross amount of duties.	Payments into the Treasury.
St. Augustine*	$986 73	$6 06	$4,133 98	$64 64	$903 75	$488 75	$4,823 68	$342 79
Pensacola*	3,010 05	.....	5,010 25	444 80	3,761 80	2,199 87	8,207 46	405 93
Key West	.....	.....	.....	.....	469 01	.....	14,162 17	.....
Apalachicola	.....	.....	.....	.....	.....	.....	.....	129 58
Total	3,996 78	6 06	9,144 23	509 44	5,134 56	2,688 62	27,193 31	878 30

* The Collectors were appointed under the act of the 3d March, 1821.

STATEMENT—Continued.

Districts.	1825.		1826.		1st, 2d, & 3d quarters, 1827.		Total.	
	Gross amount of duties.	Payments into the Treasury.	Gross amount of duties.	Payments into the Treasury.	Gross amount of duties.	Payments into the Treasury.	Gross amount of duties.	Payments into the Treasury.
St. Augustine*	$1,937 93	$649 94	$1,089 20	$479 20	.....	.....	$13,875 27	$2,031 38
Pensacola*	1,407 33	633 36	10,641 79	932 32	$11,120 03	$15 40	43,158 71	4,631 68
Key West	67,337 72	.....	33,995 55	33,052 35	37,295 37	30,223 83	153,259 82	63,276 18
Apalachicola	16 28	.....	514 33	.....	.....	.....	530 61	129 58
Total	70,699 26	1,283 30	46,240 87	34,463 87	48,415 40	30,239 23	210,824 41	70,068 82

* The Collectors were appointed under the act of the 3d March, 1821.

TREASURY DEPARTMENT, *Register's Office, December* 18, 1827.

JOSEPH NOURSE, *Register.*

20TH CONGRESS.] **No. 792.** [1ST SESSION.

AGAINST THE INCREASE OF DUTIES ON IMPORTS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES DECEMBER 27, 1827.

To the honorable the members of the Senate and House of Representatives in Congress assembled:

The citizens of Barnwell district, in the State of South Carolina, in a general meeting held in the court-house of the said district, on the 6th day of August, 1827, ask leave respectfully to submit their solemn protest against the principles and policy of a bill, commonly called the woolens bill, which has been and will again be brought before your honorable bodies:

Because, in its operation, it will have a direct tendency to enfeeble the union of these States, to strengthen and perfect which was the first object of the Federal Constitution.

Because it is repugnant to justice, which is, or should be, a primary principle in the administration of Republican Governments.

Because it is intended to promote private and sectional interests at the expense of the general welfare.

Because the National Government cannot legitimately impose duties on imports for purposes other than for revenue.

Because the avowed object of the bill in question is virtually to make certain classes of the people tributary to others:

Inasmuch as Government has not the right to encourage the employment of certain classes or to add to their profits at the expense of the community.

Because it will be assuming to Government the right of controlling private property, which is incompatible with the liberty of the citizen. History does not furnish an instance of a Government that long respected the other civil or political rights of the citizen, after it had usurped the power of disposing of private property.

Because exclusive privileges are incompatible with Republican institutions.

Because monopolies and exclusive privileges, conferred on certain favored classes or individuals, have a tendency to aristocracy, and must, ultimately, be destructive to the rights of the people. Monopolies operate oppressively on the people, and equally so, whether assumed by a despot or conferred on a favored few.

Because it will subject the industry of the nation to the avarice of a few moneyed capitalists.

Because it will have a tendency to accumulate wealth in the hands of a few. Wealth is power; and power, in the possession of a few favored persons, is inconsistent with general liberty.

Because it will be taxing the nation to make up the loss or to add to the profits of individual enterprise, which is unreasonable and unjust.

Because it will tend to diminish the revenue, and increase smuggling.

Because it will operate injuriously and oppressively on the interests of agriculture, already depressed, for the benefit of manufactures, who are now realizing a reasonable profit, and who, in their memorials on the subject to your honorable bodies, at the last session, did not ask an increase of duties, but only solicited more security and certainty in the collection of duties already imposed.

Because it is tyrannical and unjust to compel the citizen to purchase in a particular market when he can obtain the same articles on better terms in another. Tyranny, whether exercised by a monarchy, an aristocracy, or democracy, is the same.

Because agriculture, manufactures, commerce, and navigation, the four pillars of our prosperity, are (in the words of Jefferson) the most thriving when left to individual enterprise.

Because it will operate oppressively on the poorer classes of community, while the rich will, in a great measure, be exempt from its influence.

Because it will have the effect of creating and perpetuating geographical distinctions, and of placing local in opposition to general interests. And

Because we regard it as the commencement of a system of legislation (improperly called the American system) which, if persevered in, will, at no distant period, endanger the union of these States.

D. PEEHLES, *Chairman.*

F. J. HAY, *Secretary.*

20TH CONGRESS.] No. 793. [1ST SESSION.

AGAINST THE INCREASE OF DUTIES ON IMPORTS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES DECEMBER, 27 1827.

To the honorable the members of the Senate and House of Representatives of the United States of America in Congress assembled:

The memorial of the undersigned, citizens of Edgefield district, in the State of South Carolina, respectfully represents: That, as we deem it to be our duty, so we know it to be our right, to remonstrate to your honorable bodies against both the *principles* and *policy* of the bill introduced at the last session of Congress, commonly called "the woolens bill."

We do this because we are fully aware that the subject will be again presented to your consideration, with all the additional weight that can be thrown on one side of the question by the numerous petitions and meetings of the manufacturers. Urging their peculiar interests with all the energy that *paucity of numbers, magnitude of interest*, and *unity of action* can enforce, we are not at all astonished that this systematized corps have so much tended to swerve our national councils from those fundamental principles of natural justice and equity on which our Government is bottomed.

Seeing these things, and knowing that six of the southern States *now* pay, annually, more than $250,000 as imposts on the importation of the single article of coarse woolens, (the especial object of this bill,) we would deem ourselves indifferent to the vital interests of our rising families and country were we longer to remain silent.

To sacrifice our wealth and our population to the clear necessities of our Government is generous and patriotic; but to suffer the former to be drawn from us, and the latter to be worn down by any means used for the benefit of *a few*, without a murmur, is cowardly.

The operation of things is now peculiarly unfavorable to *us*. Our exports of cotton amount to upwards of twenty millions of dollars, and, of course, we pay a corresponding portion of the expenses of the country in the consumption of the imports; yet almost all the disbursements of the Government take place north of us; and why, in the name of justice, is this bill now to be added to our burdens? If this system is continued, you must force our population westward, or, if they remain here, compel them, according to the natural order of things, to *decline;* for decrease the means of *subsistence*, and you must decrease our *numbers;* and this we complain of as the greatest of political evils. This may be slow and silent in its effects, but it is, nevertheless, *certain* and *deadly*. Draw away the money of our country, no matter in how small quantities, and you drain the circulating blood from our system. But we are told that it is finally to operate for our good, and will enable the poor man to obtain for two dollars that for which he now pays three. When we get an article from England under a duty of 30 or 40 per cent., and that duty is raised to 80 or 100, we cannot, for our lives, understand the logic that we shall then be enabled to get it cheaper than before. We want no set of manufacturers to *force* from us a certain portion of our income for their own use, and then tell us "that we must consent to it, as it is for our good, for really we know not what is our own interests on this subject;" thus adding insult to injury.

If our climate and soil are better adapted to growing the superfluities of life than that of the manufacturing sections, and we, therefore, can command more wealth through our agriculture *if let alone*, and they, from their natural water-power and population, are better suited for manufactures, are *we*, therefore, to bear the burden of establishing them? Justice revolts at the idea. Ours are, in truth, the gifts of Providence, and we recognize no right in Government to alter or equalize the distribution of his Almighty power. The first sources of wealth are from the soil, and we never delegated to our rulers any power to take from the tillers of the earth their income to create a new set of laborers. We need not inform your enlightened bodies that this second class of laborers, in the natural course of things, would be supplied from surplus capital and surplus population; and when they are supported from any other sources it will be the growth of an artificial hot-bed, which must be an expense and a sacrifice to the original and great mass of laborers. When, then, a few combine to aggrandize themselves at our expense, we must unite to counteract their influence.

The information that is received on the subject of manufactures is derived, necessarily, from the manufacturers themselves, and is it not the nature of man to favor himself? If they make 50 per cent. on their capital, would they not desire still more? And as we are agriculturists, spread over a wide surface, and as *they* are, comparatively, few in numbers, however powerful in wealth, with the advantage of union and concert, they can still hope to gain whatever they wish, however unequal or exorbitant; and this is one great reason why they have succeeded thus far.

If your honorable bodies were to offer, as a bounty, twenty dollars for every hundred yards of domestic woolens, and our manufacturers, through this means, were to receive six millions annually, enabling them to line their rivers with thriving villages, the whole country would pronounce it *unconstitutional;* but, really, we can see no practical difference between this and where (in articles we must have) the duties are raised from 30 to 100 per cent., thus producing prohibition, drawing the 30 per cent. from our Treasury, and giving it, with the additional duty, to the manufacturer. If there be a reason why the former should be unconstitutional, the same reason must exist against the latter.

A certain class of our population are clothed as cheaply as possible, say at ten dollars each, and if, by this duty on woolens, (which principally operates on the poor,) anything is added to their expense, we see no difference in the effects between this and a direct tax on each; and this we protest against as unnecessary and unjust.

We believe we have higher duties now, as mere protecting duties, than any other country. In England or France, for example, where the duty may be 60 per cent., yet there is perhaps a direct or internal tax amounting to 40 per cent., making the avowed protecting duty in reality but 20 per cent. Whereas we have no direct taxes, and every duty of 33½ per cent. operates as a protecting duty to that extent. Now, if our manufacturers cannot sustain themselves in competition with foreigners, who have to pay their own taxes together with ours, it is directly against the interests of the nation to sustain them. They then become sores on the body politic, which draw their heated and morbid action from the consumption of other parts of the system, thus paralyzing the natural vigor of the whole.

The manufacturers of wool ask for protection, and say their capital is unproductive without it; and this they allege in the face of the admitted fact that since the tariff of 1824 the capital in the woolen business has risen from $10,000,000 to $40,000,000. But why may not we, on a like principle, ask for a protection when our capital will now produce not more than four per cent? We are all citizens of the Union, entitled to common rights and privileges; and if any are to be assisted on the score of *policy*, why not the *larger* portion? But is it not clear that when the capital of New England continues to be vested in manufactures, and still the owners say they cannot exist, their *words* and *acts* are in direct contradiction? or it is a censure on the natural sagacity and close calculating powers of our northern brethren. It is against common sense to suppose that men of intelligence will *continue* to increase their capital in that which yields no profit, but is an expense, where there are so many new avenues to wealth; to believe this, and then to see the whole eastern section embellished with rising villages where there is nothing to support them but manufactures, is too monstrous for credulity itself. If they had even increased their manufactures to too great an extent and thereby suffer, let them bear it; for we know of no right in Government to pay men for their avarice or want of judgment. We may emphatically ask, what class of men are there that do not now suffer? *None*, we verily believe, *but the moneyed monopolists of the north and east*. But we have seen it recently stated by some distinguished converts to the manufacturing monopoly, that the manufacturers of wool have claims to the protection of Government because Great Britain has decreased her tax on the raw material. This we protest against as arrant sophistry; for it must have been known to those who advance it that that will only protect the manufacturers of *fine* woolens; and it is the second *minimum* of the woolens bill which includes the largest portion of woolens imported into the United States, and which, under a minimum disguise, imposes a duty of from 37½ to 139½ per cent., against which we solemnly raise our protest. Even admitting what is advanced to be true, we do not admit the principle that Government is bound to protect any class of citizens from the irregularities or policy of any foreign Government. As well might we claim protection from the irregularities of any set of men controlling the *cotton* trade in foreign markets. This is, indeed, one of the risks of the manufacturer which he knew before he entered into the business, and of course there is no obligation to sustain him if he loses.

We earnestly solicit the attention of the members to the injurious effects on our common country, where one section MAY vote away six millions to a manufacturing section, in expectation that the latter section may vote with them on the great questions arising on the public lands in the west, involving perhaps the gift of millions. *We* then stand in the position of "hewers of wood and drawers of water." This would be creating a system of patronage which would wear away the substantial landmarks of liberty. We want not freedom *in name* but *in fact*. Abstract liberty, like all other abstractions, has no existence. We want it in something tangible; in the just and equal protection of our rights and property.

We protest against all prohibitions, as diminishing the *revenue* of the Government, as decreasing our imports, and, consequently, the commerce of the country; for it is our vessels principally which bring our imports; decrease the latter, and you diminish the former. This, then, must *weaken* our Navy, that great, safe, and successful arm of our defence; for from whence is it that we draw those practiced seamen, indispensable for our Navy, but from our *commerce?* All history shows that no nation in modern times can sustain herself without a Navy. We protest against England's being held out as an example for us to follow in manufactures; for although almost all her enlightened statesmen and all her scientific writers now condemn the *restrictive system* at which our eastern brethren are now so eagerly grasping, we deprecate the idea of being *forced* into that *artificial* state of existence from which even she is now seeking to disinthrall herself. Derange her trade, and you throw upon her community a miserable, starving mob of manufacturers, moving through the land with the desolation of famine. Ours will not be a poor, unarmed crowd; with the rights of armed freemen, they will sweep onward with the convulsive fury of the living storm. We protest against a system which naturally in its progress brings down the lofty independence of *a man*, and converts him into a mere mechanical engine administering cotton to a spinning jenny.

We protest against the shallow idea of a system forced upon us under the imposing name of "American," and which, whilst it wrings from industry its hardest earnings, we are told in the end it is to make us "independent." We want not the inglorious independence of a nation who, through a mistaken, selfish policy, slumbers within her own borders. We want a free trade and a liberal exchange of everything, with a name known in every land, and a commerce felt on every sea. We are more than willing to pay duties for the support of our Government; but not for the sustenance of a moneyed, speculating aristocracy. We are willing to support manufactures to supply the essentials of a war, when we are involved in such a contest, or about to approach one; but, as to the great pretext advanced in favor of the manufacturing system, that such is the policy of this nation, with a sparse population extending over more than a million of square miles, to be raised into existence and fed at the expense of every other great interest, we most solemnly protest against it.

We are no factionists. We think it is our interest, as we know it to be our desire, to keep in close friendship and union with all parts of our *now* happy country; but we can never feel it to be to our interest or our desire to sacrifice our property, and with it our population and strength, to what we know to be alone the interest of the monopolists of any section. In defence of principle against a petty tax on tea the chivalry of the south was found freely braving the gash of death in the dreadful field of battle. There is now a tax proposed more insupportable; and if its principles are once admitted, what guaranty have we that they will not be pushed to any extent which avarice may claim or usurpation sanction? This would be making us, although not in name, yet, to all intents and purposes, *colonists* to an overbearing majority; and we have not yet so far sunk from the high inheritance of our ancestors as to live in an inglorious bondage. We, therefore, most respectfully, but earnestly, pray and remonstrate that your honorable bodies will, in arresting the contemplated bill, reject a system which cannot but be productive of the most injurious consequences to the true policy and lasting welfare of our happy nation.

[Signed by a number of the inhabitants of Edgefield district.]

20TH CONGRESS.] No. 794. [1ST SESSION.

IN FAVOR OF INCREASE OF DUTIES ON IMPORTS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES DECEMBER 31, 1827.

At a respectable meeting of agriculturists, manufacturers, and others friendly to the encouragement and protection of American industry, held at the capitol, in the city of Albany, on the 26th day of November, 1827, to take into consideration the propriety of memorializing Congress in favor of further protection to the growers and manufacturers of wool and other domestic productions, the meeting was called to order by Mr. Elisha Dorr, and, on his nomination, Mr. Benjamin Knower was appointed chairman and Gideon Hawley secretary.

Jesse Buell, Esq., having addressed the meeting on the subject for which they had assembled, moved for the appointment of a committee to prepare resolutions expressive of the sense of the meeting on the aforesaid subject; which motion having been adopted, Messrs. Jesse Buell, Elisha Dorr, Samuel A. Foot, James Porter, and William L. Marcy, were thereupon appointed such committee.

The committee having retired for a short time, returned, and reported the following resolutions, in blank as to the names of the committee therein mentioned:

Resolved, That the interests of agriculture are pre-eminently entitled to the fostering care of Government; that those who by their labors feed and enrich the nation, and in times of war are the strongest bulwark of our defence, should be protected and encouraged in those labors by our national guardians.

Resolved, That an increased duty upon foreign wool will tend to relieve the present embarrassments of the farmer, save his flocks from a further diminution, and prevent the recurrence, in the time of war, of a mortifying dependence upon our enemy for the necessary clothing of our citizens and soldiers.

Resolved, That, as the policy of those nations from whom we import most of our foreign manufactures will no longer permit their subjects to exchange their goods with our citizens for their breadstuffs and other provisions, except under circumstances that will rarely occur, prudence admonishes us to have our clothing made at home from our own cotton and wool; whereby a reciprocal benefit will result to the farmer and manufacturer in exchanging clothing for food, national industry will be promoted, and independence and prosperity secured.

Resolved, That the beneficial effects of the tariff of 1816 and 1824, in multiplying our cotton manufactories, in improving the quality of their fabrics, and diminishing their price to the consumers, without lessening our national revenue, affords reasonable grounds for believing that a moderate increase of duties upon woolens, iron, hemp, and such manufactured articles as we possess the materials and skill for making in quantities sufficient for our wants, would be highly conducive to the public good.

Resolved, That we approve of the proceedings of the convention of agriculturists, manufacturers, and others, assembled at Harrisburg on the 31st of July last, in recommending and urging upon Congress to extend an adequate protection and encouragement to the growing of wool, hemp, and flax, to woolens, iron, and steel, and other articles of domestic production and manufacture.

Resolved, That Jesse Buell, Elisha Dorr, Samuel A. Foot, James Porter, and William L. Marcy, be a committee to prepare a memorial to Congress expressing the views of this meeting, and embodying in it such facts, now presented to our consideration, as are calculated to evince the beneficial effects that are expected to arise from giving practical operation to these views; and that the committee cause the memorial to be presented to our fellow-citizens for their signatures, and forward the same to Congress.

Which resolutions having been read and considered, were adopted, and the blank therein filled with the names of the committee who reported the resolutions.

On motion of Mr. William Mayell, seconded by Jabez D. Hammond, Esq., the following resolution was adopted:

Resolved, That it be recommended to the citizens throughout the State to convene together in their several towns, or otherwise, for the purpose of memorializing Congress on the subject of the encouragement of agriculture, wool-growing, and manufactures; and that they solicit Congress to give such encouragement by the passing of a proper tariff bill; and that a committee of correspondence be appointed to further this object.

Messrs. William Mayell, Isaiah Townsend, Samuel M. Hopkins, John S. Van Rensselaer, and Jabez D. Hammond, were appointed a committee of correspondence under the preceding resolution.

The meeting, after ordering their proceedings to be published in all the newspapers in the city, adjourned.

B. KNOWER, *Chairman.*

G. HAWLEY, *Secretary.*

MEMORIAL.

To the Senate and House of Representatives of the United States in Congress assembled:

The memorial of the undersigned, citizens of the city and county of Albany, respectfully shows: That, under a justifiable confidence that governmental protection would be afforded to the wool-growers and woolen manufacturers of our country, arising as well from the reiterated recommendations of several of our National Executives, as from the manifest importance of these branches of industry to the independence and prosperity of the nation, a very large capital has been appropriated to the raising of sheep and the erection of woolen manufactories. That the law of 1824 has failed to afford that protection which was expected from its operation, by reason of countervailing measures on the part of the British Government, the reduced price of wool in the foreign market, and the evasions, in various ways, of the provisions of that law. That both the wool-grower and woolen manufacturer have, in consequence, become seriously embarrassed for want of a fair market for the products of their capital and industry, and are threatened with greater evils, should their hopes of prompt and efficient aid from Congress fail to be realized.

Your memorialists would further represent, that another class of our citizens, comprising more than half of the population of the nation, is deeply interested in the promotion of domestic manufactures. We allude to the grain-growing and grazing farmers. Their flour, beef, pork, &c., are no longer received in Europe in exchange for the foreign goods they buy. The exportation of flour, their great staple to foreign countries, has decreased, in nine years, from eighteen millions to about four millions of dollars. A home market can alone be depended on for remuneration for their labors. This has been already partially created in the numerous manufacturing establishments which have sprung up in our country.

Should Congress give growth and permanency to this market by a moderate increase of duty upon such foreign goods as the nation can furnish within itself, the benefits will be great, your memorialists confidently believe, to every branch of national industry.

Your memorialists forbear to enlarge, presuming that the facts necessary to a right conclusion upon the subject are familiar to your honorable body.

Believing that you will be guided in your deliberations by an ardent zeal to promote the best interests of our country, we content ourselves with soliciting, respectfully, that relief and encouragement may be extended to our agriculturists and manufacturers, particularly to the growers of wool, flax, and hemp, and the manufacturers of woolens and iron.

ALBANY, *December* 4, 1827.

20TH CONGRESS.] **No. 795.** [1ST SESSION.

IN FAVOR OF INCREASE OF DUTIES ON IMPORTS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES DECEMBER 31, 1827.

To the honorable the House of Representatives of the United States:

The petition of the manufacturers of Paterson, New Jersey, and more especially of those engaged in the manufacture of flax and hemp, humbly showeth: That your petitioners have on many other occasions respectfully approached your honorable body on the subject of additional protection to the manufacturers of hemp and flax; but their appeals hitherto have been in vain. On one occasion, when at least they had hoped for some amelioration of their condition by the law regulating the tariff in 1824, they were not only disappointed, but left to deplore that any attempt had been made to solicit your favorable consideration of their interests.

The duty on imported canvas and other coarse fabrics was specific antecedent to the passage of that law. It was therein changed to ad valorem, and by this modification your petitioners lost nearly thirty per cent. of that protection which had existed for years before the establishment of a manufactory in these United States. The specific duty on all canvas amounted to $2 and $2 50 per bolt, then almost the only article manufactured in the country. The ad valorem duty of 15 per cent. on heavy duck, costing as it does about 70 roubles in Russia, amounts to a little more than $1 80; and on light or ravens duck, valued at 20 roubles, the duty will amount to about 60 cents per bolt. Thus it will be remarked, that whilst every other manufacture of the country received the aid of your fostering hand, the situation of your petitioners became much worse, and the consequence has been that the proprietors of many of these establishments for manufacturing flax have not only been compelled to stop their works, but the machinery is offered in the market at a very great and, in many instances, unheard of sacrifice. Such is the present condition of most of them. And that the loss may be partially estimated, we beg to assure your honorable body that not less than half a million of dollars is now expended and must be irrecoverably lost under this depression without the interference of your salutary aid and protection. If manufactories have any claims on account of the employment they afford to laboring population, we may safely say that much more is required in the manufacture of flax than in the production of cloth from any other material; arising out of the greater number and variety of processes, together with the imperfection of the machinery employed to supply the place of manual labor.

Another serious difficulty under which your petitioners are now suffering, in addition to the want of adequate protection, is, that the revenue laws are more frequently violated in the exportation of canvas than in that of any other article. It has been stated, and it is believed with truth, that canvas is taken on board of vessels bound on foreign voyages for the benefit of drawback, and made up on board into sails; the debenture is, notwithstanding, recovered at the custom-house, and the requisite documents presented to cancel the bonds. Your petitioners do not intend to cast obloquy on the officers of the customs; *they* see that the requirements of the law are complied with; the evil lies in the facility with which certificates of landing are procured abroad. How many there are who take advantage of this imperfection of our laws your petitioners cannot pretend to say; but it is not unfrequently practiced, and thus much revenue is lost to the nation.

One other practice occurs which, by the laws of other Governments, is provided against. Our vessels often proceed on their voyages with old sails, with the express intention of procuring new ones at those ports where canvas may be purchased somewhat cheaper; and it has happened that new vessels have gone to Europe with the old sails of other vessels for the same purpose of obtaining an entire new suit on their arrival. Your honorable body will call to mind that this may happen also with cordage and light chains; it actually did occur so frequently with chain cables that it became necessary so to modify the law relating to this article as to prevent these various frauds.

Thus it is that we labor under more impediments to advancement than any other domestic manufacturers, in not having the protection of the Government nor the friendly disposition of the consumer; besides that, we have to contend against the violation of the revenue laws, the prejudice always arising

on the introduction of a new article for consumption, the experience and capital of the foreign manufacturer, and the encouragement of foreign Governments to the industry of their own country.

Under all these difficulties we humbly pray that your honorable body will take into consideration the peculiar hardship of our case, and extend to us that protection which others have received at your hands. If no other can obtain, the demands of common justice seem to require that, at least, we should be placed in the situation we were previously to the passage of the law in 1824 regulating the tariff. But we would most respectfully suggest that such an alteration should take place as would enable us successfully to pursue our occupations without fear from the overwhelming influence of the foreign manufacturer; and the following duties would tend to accomplish that desirable end:

On the importation of heavy duck, manufactured from hemp or flax	10 cents per square yard.
On light or ravens duck, from hemp or flax	11.....do.....
Osnaburgs	8.....do.....
Ticklenburgs	8.....do.....
Burlaps	8.....do.....
Twine, and flax or hemp yarns	6 cents per pound.

This protection, and limiting the debenture to be obtained on not less than one hundred bolts of duck to be exported, would secure to us the home market now, the markets of South America hereafter, and turn the attention of the agriculturists of the country to a new channel, from whence there would arise incalculable benefits.

The finer qualities of flaxen and hempen goods have not as yet been attempted in our country; the manufacturers have devoted their attention almost exclusively to the coarser descriptions, the principal of which has been canvas, as being more of it consumed, and most likely, for a great variety of reasons, to be encouraged by the people and the Government. The number of factories, the quantity and value of goods which might be manufactured, together with the number of acres of land which would probably be brought into cultivation, may be ascertained by a reference to the report of the committee appointed in the convention at Harrisburg on the subject of flax and hemp manufactures, hereunto attached. Of all the establishments therein mentioned, only two are in operation, and these entirely from the demand for canvas for the supply of the Navy of the United States, in which it has long been used to the satisfaction of those experienced and highly competent judges, the Commissioners of the Navy, and the various officers commanding the vessels, who, notwithstanding the objections raised by others, pronounce it to be greatly superior to any foreign canvas ever used on board our national ships.

The present establishments could now manufacture 870,000 pounds of flax, equal to 19,500 bolts of canvas per annum; the cost of the former would be $104,000; the sale of the latter would amount to $273,000, which would yield to the industry of the country a gross sum of $377,000, of which the farmer would have the exclusive benefit of one-third of this amount, whilst the laborer would receive $169,000, and the country would be comparatively independent, with an article in quality every way superior.

The progress to the capability of manufacturing this quantity has been accomplished in the course of five or six years, and an immediate advantage might at once be derived from it. If, then, so much has been done in so short a time without any protection, we have reason to conclude, from a proper encouragement to the manufacturer, that in four years more we should be fully able to supply the entire home demand, and, reasoning from what has been effected in cotton and other fabrics, this article would be afforded cheaper to the consumer at the expiration of that time than he could possibly import a similar quality.

The quantity of canvas and other articles manufactured from hemp and flax imported into the United States on an average of years may be found by a reference to the report made at Harrisburg, already mentioned, to which your petitioners solicit the attention of your honorable body.

Your petitioners have no doubt but that it was contemplated to extend a protection to the manufacturers of hemp and flax by the law of 1824 equally with the manufacturers of every other article; but to ascertain, with some degree of precision, the actual situation in which they were left by that tariff, it becomes necessary to revert to the report of the honorable the Secretary of the Treasury for the year ending September 30, 1826; it will there be found that, of imported articles manufactured from hemp and flax, which are *not* subject to 25 per cent. ad valorem duty, the whole value amounted to the enormous sum of $2,757,080, whilst those paying an ad valorem duty of 25 per cent. only amounted to $229,946, not quite one-tenth of the amount of goods paying less than 25 per cent. duty, and certainly not exceeding in value the operations of a factory of 2,000 spindles, employing 300 hands, for twelve months; whilst those articles, composing the great bulk of the consumption of the country, have met with a reduction of protection, and are, in fact, the only description of goods we either pretend to or can manufacture, although it was unquestionably the intention of Congress in 1824 to have granted further aid and protection.

As a measure of policy, almost every foreign nation has devised means to encourage the manufacture of canvas, and perhaps no other ever possessed the capability to manufacture it which is exhibited all over the United States. England, to equal whose naval strength, at no distant period, we indulge the expectation, has done more perhaps than any other country in enacting such laws as would secure to her maritime interests complete independence. There the importer has the option to pay either the specific duty of 7½*d.* the square yard, or 40 per cent. ad valorem, and "foreign-made sails on board any ship or vessel belonging to any of his Majesty's subjects, whether in use or not, for every one hundred pounds value, thirty pounds" duty. The coarser qualities of goods are rated in a similar proportion; for flaxen or hempen goods, not enumerated, woven twenty threads to the inch, and not exceeding twenty-four threads, pay a duty of 3½*d.* per square yard, to be reduced one-eighth of a half-penny for seven years, and in 1834 the duty is fixed at 3*d.* per square yard; there, goods woven twenty-four threads to the inch, and not exceeding thirty, the duty is 5*d.*, to reduce one-eighth of one penny for seven years, and in 1834 the duty is fixed at 4*d.* per square yard; or linen goods may be imported at an ad valorem duty of forty per cent. at the choice of the importer. In addition to this, the custom-house and dock dues and expenses are considerably more than is paid in any other country—a circumstance which operates materially in favor of the manufacturer.

The duty on imported flax, dressed or undressed, to 1826, is 4*d.* per 112 pounds, to reduce one penny to 1828, and after that it pays one penny per 112 pounds. Thus it appears that the English manufacturer is protected in every possible manner, and directly over the American manufacturer nearly 200 per cent.; whilst foreign flax is there subject to a little less than a mill per pound, and our farmer is protected to the extent of nearly 1½ cent per pound. Not that your petitioners mean to complain of this; the principal

is admitted by them to be correct; they only desire a due proportion of those favors so liberally bestowed upon other members of the community.

Is it not a matter of deep interest to become independent in those articles of consumption without which our comforts are greatly lessened? Few there are who would not have consented to the sacrifice (if so it be) of that protection to coarse flax fabrics which would have secured to them the necessaries they were sorely experiencing the want of, whilst the nation was engaged in war. Let us call to mind the condition in which our Navy would be placed under such circumstances as occurred in our last conflict with Great Britain.

The whole naval force of the United States, as we have seen stated, at present consists of 12 ships-of-the-line, 16 frigates, 13 sloops-of-war, and 6 schooners. The duck which would be required to fit out these vessels would amount to 28,987 bolts, of 40 yards each, according to the estimate of an experienced sailmaker, viz:

12 ships-of-the-line, each 900 bolts	10,800
16 frigates, each 400 bolts	6,400
15 sloops-of-war, each 346 bolts	5,190
6 schooners, each 170 bolts	1,020
Head and top cloths and tarpaulins, about	2,000
17,885 hammocks, 71,540 yards	3,577
Making the aforesaid total of	28,987 bolts,

nearly one-half of the whole importation of heavy duck into the United States in any one year. This being considered, and as high as one dollar per yard was paid for the sails of one of our frigates during the last war, it is of itself almost convincing as respects the policy of protecting manufactures of this article. In addition to the difficulty, indeed, almost impossibility, of procuring any, it would cost the nation to fit out these vessels for sails alone, in time of war, $1,159,440; whereas, were our home manufactures encouraged and protected, the expense of providing the auxiliary means of national defence would not exceed $350,000 under any circumstances. There would then be a saving to the country, at a time too when it would be most desirable, of about $809,440. We, therefore, beg leave to urge this inquiry on the consideration of your honorable body, as manufacturers of an article indispensable equally to the commerce of the country as for its defence and glory.

The importing merchants are convinced themselves of the unequal and unfavorable operation of ad valorem duties: for the manufacturer of other countries can always send forward his supplies at less invoice cost than the individual giving the order to the foreign manufacturer, and through a foreign merchant. It frequently happens that our merchants suffer losses by the foreign manufacturer following on their orders for similar goods with large shipments on his own account, on which various charges and commissions are saved; and these articles are sold at auction, to the entire discomfiture of all the plans and calculations of our importers.

There is a fraud under which the American manufacturer disadvantageously labors; it is seriously deplored by all interested. And if your petitioners suffer under any peculiar hardship, it is, that, when an article, new in its composition or workmanship, is made acceptable in the market, samples are immediately sent by agents to other countries, where the goods are imitated, and the difference in capital, experience, machinery, and bounties allowed on exportation, enable them to inundate the country, to the utter extinction of the domestic article. This has been done this year; and is to occur, during the next, with the manufacturers of hemp and flax. We have extracts from letters addressed by foreign manufacturers to their agents in this country, in which, to use their own expressions, they say "they are determined to put down the manufacturers of canvas," particularly during the year to come. Your petitioners, knowing the power their enemies have, are now dreading this event; nor can they be relieved from this anticipated annihilation but through the interposition of your favorable influence and authority.

This is not a question of sectional or individual interest; the whole country must derive advantage from the protection and encouragement of the manufacturers of flax and hemp. The raw material may be grown in any part of the United States, and millions of acres of land would be brought into cultivation if a demand could be created. It is, however, your petitioners believe, only to be accomplished by securing to ourselves the home market, which views are confirmed in the history of every other raw material used for manufacturing purposes; and, after this effect is once produced, we may look forward to the supply of many other countries where manufactories may be established; thousands of working hands will be excited to healthful employment and new efforts, which must eventuate in their particular independence and good, and the general welfare and independence of the country. In England, where the corn laws are so absorbing in their influence, flax stands, in the reports of their Board of Agriculture, as the next valuable crop to wheat, although without protection. Why is it, then, (fostered as it is by us,) that we are not to become the exporters as well as manufacturers of this material? The reason, to your petitioners, is obvious: there is no immediate, direct demand to cause an excitement of those energies among that class of people who, in our country, are characteristically as enterprising as any other citizens, and more so than the farmers of any other country.

Left, as we are, without any the least aid from your honorable body, even in a more deplorable situation than we were antecedent to the passage of the law in 1824 regulating the customs; threatened with annihilation by the foreign manufacturer, and promising such beneficial results as our industry and ingenuity does to the country, we humbly and earnestly implore your honorable body that you may be pleased in your wisdom and justice to grant us that protection which, as it appears to your petitioners, is absolutely necessary to sustain, not only the manufacturers of hemp and flax, but the best interests of the country.

And, as in duty bound, your petitioners will ever pray.

PATERSON, *New Jersey, December* 22, 1827.

The above petition was adopted at a meeting of the township of Acquahanone, and recommended for the signatures of the people.

WARREN HAIGHT, *Chairman.*

JOSEPH SMITH, *Secretary.*

Extract from the proceedings of the General Convention at Harrisburg.

It appears from the Treasury report of 1827 that in the year ending the 30th September, 1826, the amount of imported articles manufactured out of flax, *not* subject to 25 per cent. duty, was $2,757,080

All other, paying duty of 25 per cent	229,946
Manufactures of hemp	1,738,846
All other, except cordage	48,909
	4,774,781
Of cotton bagging there was imported 2,204,822 yards, valued at	$274,973
Of cordage, twine, pack thread, and seine twine, there was imported, in the same year, 1,949,915 pounds, of which 325,641 pounds was twine, pack thread, and seine twine, valued at $62,827	147,426
Of hemp manufactured there was imported, in the same period, 88,116 cwt	551,757
And of flax imported no return can be found; but, from a pretty correct source, it is estimated at 600,000 pounds, valued at	72,000
Total value of bagging, cordage, twine, &c	1,046,156

The committee cannot state the precise quantity and value of each article imported last year, but, from the Treasury report referred to, it appears that the cost of sail-cloth imported was $856,474; and, estimating the bolt of said cloth at the average cost in Russia, of $15 per bolt, it would give 57,100 bolts as the importations of that year of that single article, which would require 1,884,000 pounds of hemp or flax for the manufacture of it, valued at $226,000.

Take for data the following schedule of the imports from Russia only, in the year 1822, viz:

	Pounds.
40,554 bolts heavy sail-cloth, the average quantity of flax or hemp required to make it would be	1,621,760
45,767 bolts ravens duck	915,340
37,194 pieces sheeting	723,880
151,620 archines broad diaper	575,810
3,983 archines narrow diaper	2,000
20,247 archines broad linen	20,120
92,082 archines narrow linen	21,000
20,981 archines drilling	24,000
492,824 archines crash	280,000
5,864 archines huckaback	2,900
Total amount of pounds required of hemp and flax	4,186,810

Which would cost $523,350, and bring into cultivation at least 13,800 acres of land for its growth.

From the increased importation of sail-cloth since 1822, which is 8 per cent., it would, taking the foregoing estimate, made on the importation from Russia in 1822, as data, require at least 4,521,700 pounds of flax, valued at $542,600, and the use of 15,000 acres of land for the growth of the raw material for the manufacture of those articles from Russia alone. For the manufacture of cotton bagging that was imported in 1826 it would require at least 3,300,000 pounds, or 1,473 tons of hemp; valued at the same rate as in the Treasury report, viz: $125 per ton, would give an amount of $184,125, and would require the cultivation of 8,000 acres of land to produce it.

From the foregoing items the following estimate is made of the quantity and value of the raw material requisite for the manufacture of the hempen and flaxen fabrics imported into the United States last year, together with the quantity and value of hemp and flax, in the raw state, imported in the same period, viz:

	Pounds.	Value.
For sail-cloth, ravens duck, and other coarse articles, imported from Russia alone, it would require, of flax and hemp	4,521,700	$542,600
For cotton bagging, requiring hemp	3,300,000	184,000
For cordage, twine, &c., hemp and flax	1,949,915	147,426
Of hemp, in its raw state, was imported	9,869,000	551,757
Of flax, estimated at	600,000	72,000
Hemp and flax	20,239,915	1,497,783

Requiring the cultivation of nearly 50,000 acres of land for the growth of the raw material, giving employment directly to 7,000 hands to manufacture it, and indirectly to very many more.

In the foregoing estimate the quantity and value of the raw material is not included, which is requisite for the manufacture of various articles of hemp and flax included in the Treasury report. Of the amount of the value of the imported articles manufactured from these materials, the committee have confined themselves in bringing to the notice of this convention nothing but the most prominent articles of the coarser fabrics, and such as can be readily manufactured and the raw material grown in our own country. But though the coarse article is principally alluded to in this report, yet the finer articles of linen manufacture, of sheetings, of shirtings, sewing and shoe thread, and all the articles of finer fabrics of hemp and flax, would be materially promoted, and the manufacture of them encouraged by a judicious protection.

Of the ability of the manufacturers of this country to meet all demands for the manufactured articles of hemp and flax, not only for our own consumption, but also for exportation, there can be no doubt in the mind of any person of common observation, when he looks to what has been done in the manufacture of cotton, iron, nails, glassware, and many other articles.

There are in the United States seven establishments, containing 2,620 spindles, for spinning flax, which, if fully employed in the manufacture of sail-cloth, could make 19,500 bolts of duck annually, requiring 870,000 pounds of flax, (for it is of flax that it is made in this country,) the cost of which would be $104,000, and, when made into canvas, would sell for $273,000, yielding to the industry of the country $169,000, and giving employment to 650 hands, exclusive of those employed in the agricultural branch.

If, within the period of five or six years, we are enabled to make more than half the sail-cloth which is consumed in the United States, surely no fears need obtain that the demand for both the Americas cannot be supplied by our own manufactures; provided that protection which is absolutely necessary for the preservation of the existing establishments, and the encouragement for the establishing of new ones, is afforded.

To show the necessity of further protection to this branch of national industry, or rather, more properly speaking, what ought to constitute a branch of it, it is remarked that sail-cloth, or duck, is only subject to a duty of 15 per cent. ad valorem, the same duty as is imposed on the raw material, flax. Previous to the revision of the tariff in 1824, the duty on a bolt of duck, with custom-house charges, amounted to $2 12½ per bolt. In the bill imposing a new rate of duty, as sent from the House of Representatives to the Senate, a duty of 25 per cent. ad valorem was imposed on all goods manufactured from hemp or flax. The Senate, however, disagreed to this item of the tariff, and, so far as related to cotton bagging and sail-cloth, a compromise took place, the duty on cotton bagging was fixed at 3¾ cents per square yard, and a duty of 15 per cent. ad valorem imposed on sail-cloth, which, with custom-house charges, will only amount to $1 87½ per bolt, even on the best kinds of Russia duck; thus placing the manufacturer in a worse situation than he was in previous to the revision of the tariff, by a reduction of at least 25 cents per bolt.

Small as this protection is, still the manufacturer is in a measure deprived of a portion of it by the evasion of the laws relating to drawback, as sail-cloth is sometimes shipped in vessels bound on long voyages, entered for the benefit of drawback, and a landing certificate procured; but the canvas is made up on board the ship by which it was exported, and the duty on the importation is returned to the shipper, under the idea that the article was landed and left behind in some foreign port.

In England the manufacture of canvas is directly protected, inasmuch as every English ship, whether naval or commercial, is clothed with British manufactured sail-cloth; and if a merchant vessel should, during her voyage, be compelled to use any foreign sail-cloth to replace sails worn out or destroyed, the captain is obliged, on his return to an English port, to enter all sail-cloth so used, and pay the regular import duty on it, even though the duck may have been in use eighteen months, and worth little or nothing. This protection is secured under heavy penalties, and gives to the English manufacturer the opportunity of not only supplying the canvas necessary to navigate the ship, but also what may be necessary to meet the wear during the voyage. But our ships, as it is well known, frequently leave our ports with barely a sufficient stock of sails to carry them across the Atlantic; and, when arrived out, they are supplied with foreign duck, thus depriving the manufacturer of the supply.

Should the old cry of monopoly be raised by the objectors to any further revision of the tariff, and the charge of fostering and pampering overgrown establishments and their proprietors be reiterated, the answer is ready. They are referred to the effect of competition in the manufacture of coarse cottons, window glass, nails, and other articles, which are now furnished to the consumers at lower prices than when they were imported from England under the old tariff. An adequate protection, and one which would not prove injurious to the revenue, would at once give life and activity to the several establishments which are now either wholly suspended, or are only enabled to sustain a precarious existence by the limited orders for the supply of the United States Navy; only two establishments being now engaged in the manufacture of sail-cloth. Give employment even to the existing manufactories, and it would encourage the growth of hemp and flax to a very large extent. Nothing but a steady, certain demand is wanting for the raw material—such a demand as should not be affected and rendered abortive by overwhelming shipments from Europe of the manufactured article—to induce the agriculturist to produce an adequate supply for all the wants of the country; and thus, in a measure, afford some relief to the excess of the wheat, rye, corn, and tobacco crops, by bringing into cultivation a long-neglected product of our soil.

The policy of protecting the manufacturers of sail-cloth and other articles of vital importance will be confessed by all those who have the true interests of their country at heart, and who recollect the exorbitant prices paid for sail-cloth, and other indispensable articles, at the commencement of and during the last war, when duck sold for $40 to $54 per bolt; an article indispensable to the commerce of the country, as also for its defence and glory.

20TH CONGRESS.] No. 796. [1ST SESSION.

AGAINST THE INCREASE OF DUTIES ON IMPORTS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES DECEMBER 31, 1827.

To the honorable the Senate and House of Representatives of the United States:

The citizens of Beaufort district, with the highest respect and attachment, claim the attention of the representatives of the nation to wrongs which we feel we are sustaining, and which are sought to be aggravated by successive tariffs on articles of consumption necessary to our wants and indispensable to our comforts.

The power of Congress to regulate commerce is admitted by all; but we cannot concur in the opinion that this contemplates more than the collection of duties just sufficient for the indispensable support of Government. Taxation, direct or indirect, always odious, has arisen out of civilized society, and is submitted to by a people only to avoid the greater evils of anarchy. Wantonly to press the principle

leads to a corruption of Government, and the consequent impoverishment and wretchedness of the citizen. Justice and economy we have always desired to believe are the great pillars of a Republic; undermine these, the splendid edifice of self-government totters and falls to the ground.

We pray your honorable body to believe that, in this application, we are not influenced by any extraneous feelings or sectional jealousies. Knowing, as we do, that all power emanates from and actually remains with the people, we have no fear but that the temporary errors or wanton misrule of their servants will be speedily corrected. It is the Government, and not the governors, that form the strongest link of our attachment; recognizing, in its fullest extent, the patriotic sentiment of the great English admiral, acting under an usurper.

Neither do we admit that we feel towards other sections of the Union more than an honest rivalry, desiring, by our unrestrained industry, to add to the credit of our native State and the general welfare of the nation.

In our widely-extended surface ample room is afforded to the good people of the United States to prosecute many vocations without trenching on the rights of each other; and we trust and hope that your honorable body, constituted of members from all sections, and so consecrated by your fellow-citizens on account of your wisdom and integrity, will recognize a fact so evident. In the prosperity of all, all will be made happy. Let trade, as far as possible, regulate itself.

In the many intercourses of society men will take care of themselves. The agriculturist will purchase from him who sells the cheapest and best manufactures. The manufacturer will procure his own materials and breadstuffs on the same principles. Commerce, growing out of the other two great classes, and indispensable to both, creates a hardy and valiant class of citizens, necessary to our high standing and pretensions among nations; commerce enlightens, strengthens, and matures a country by bringing among a people the arts, population, and wisdom of other countries. A commercial nation is, in fact, a nation of freemen, or has a strong tendency to become so. Despotism cowers under its magic influence. Looking to the South American States we have seen a motley multitude of benighted beings converted into freemen by bursting asunder the chains of a baneful monoply which interdicted intercourse with foreign nations. A restrictive system is not one natural to the United States of America, or, in our opinion, in any way called for by the exigency of the times. If a portion of our fellow-citizens feel it to their interest to leave the wholesome employment which nerved the limbs of their hardy ancestors to deeds of never-fading glory, and ply their hands to the distaff, let it be so; their genius, their industry, their capital, their many local advantages, and, above all, the freedom of our institutions, fully qualify them to enter into successful competition with any nation on earth, without recourse to Government for protection. The elements of their manufactures grow on their own shores, breathe on their own mountains, and are multiplied in their own meadows.

Already have we seen and felt such singular advantages, and witnessed, with pleasure, the progress of our country to independence and wealth. The immense and increasing call for domestic stuffs on our own shores, while foreign nations are receiving them with preference, sufficiently insures to the capitalist and operator a handsome profit on his investments. If there are exceptions, they must arise from the want of skill or experience in some branches, which a little more time will overcome.

We, of South Carolina, and particularly of our district, are still desirous of prosecuting the habits and vocations of our fathers, and retaining the privilege of purchasing our necessaries where we can be best supplied. The present is an age characterized by liberal principles, and civilization, progressing with them, *pari passu*, is widely extending its march.

Nations have parted with their unprofitable chivalry and feudal usurpations, and are laudably engaged in studying the prosperity and happiness of their people. Industry and enterprise are pursued in every clime, while keen-eyed diplomacy is indefatigable in procuring commercial advantages.

Let not the Government of these United States, by ill-timed measures, lose advantages which have raised our country to unrivalled eminence and prosperity, or weaken the strong attachment of any portion of the Union to our great federal compact.

While we look to Government to repel all aggressions upon national rights, and to secure a just reciprocity from other Powers, we would forbear considering the late acts of some of the Governments other than emanating from the necessity of their situation. Long and wasteful wars, with a host of sinecures necessary to sustain the aristocracy of their system, have involved them irremediably in debt, and driven their statesmen to exhaust their ingenuity in seeking subjects for taxation, from which their own people are not exempt, as we know that the colonies pay an enormous duty on the productions of their own soil.

These United States, we are proud to say, are differently circumstanced. The citizen here is unshackled by a load of taxation; with an ever-accumulating population to divide the national debt and support the reasonable wants of an economical Government, the merchant prosecutes his enterprise, unrestricted, through every clime, with the best possible success; while, with fresh and abundant lands, the agriculturist and manufacturer furnish the materials of commerce. If these are facts, can oppressive tariffs be necessary for the protection of a people with such resources? We believe not. On the other hand, we are confident that articles we have to spare must and will, directly or indirectly, find a profitable market unless hindered by our own acts, the colonial or other prohibitory restrictions to the contrary notwithstanding.

We beg leave to detail to your honorable body some facts of a local nature, and which we feel sufficient to strengthen our aversion to an increased tariff on woolen stuffs, prayed for by the manufacturers of this article, and which we perceive is to be brought before the approaching Congress.

South Carolina, always among the leading States of the Union in the value of her exports, has undergone several revolutions in her staple productions, the chief of which occurred towards the close of the last century, when some public-spirited citizens introducted the cultivation of cotton as a substitute for indigo. Here we encountered all the difficulties incidental to a new and doubtful enterprise. A knowledge of the manner of cultivation, fitness of soil, and, finally, machinery for preparing the article for market, were desiderata only to be obtained by perseverance and much expense.

The Treasury of the State was opened to remunerate the individual whose felicitous genius invented a machine for detaching the green seed from its staple, and which finally has given so much prosperity to the States south of the Potomac and millions to European labor; and all of this without a call on the National Legislature for one cent, or its interposition in any other way. In Beaufort district, where the long staple cotton is chiefly cultivated, we shall feel, in an aggravated degree, the oppressive operation of the system proposed; because, while we are taxed heavily on articles necessary for the comfortable

clothing of our laborers, cotton bagging, &c., indispensable for the shipment of our staple, not one bale of fine cotton is manufactured on our own shores. The foreign capitalist, prohibited selling his merchandise, must buy sparingly, if at all, and ultimately be compelled to seek for the raw material elsewhere. It is in vain to tell us that the manufacturer must have our finest cottons; experience proves that mutual benefit is the life of trade. Already have we suffered a reduction of more than 200 per cent. in the value of the great object of our industry. Further depreciation must inevitably lead to ruin, or to a system of retrenchment which will be felt by our sister States, to whom we have been profitable customers hitherto; buying of them largely all articles of domestic uses, contenting ourselves with the assiduous cultivation of the earth and the improvement of the great staples of the State.

Curtail our income, you reduce the value of property, drive us from our favorite vocation, and compel us to call up those resources abundantly in our reach, but which we would decline, except in times of great necessity.

Persuaded that wise and prudent rulers must anxiously desire to be well acquainted with the feelings and opinions of those for whose benefit they legislate, as being well aware of the powerful influence exerted upon the laws by the character of those to whose regulation they are applied, your memorialists would esteem it highly criminal not to apprise your honorable body of the sentiments by which they are actuated, and the convictions which they entertain with respect to this system of protecting duties, and the power from which it derives its sanction, with that frankness and boldness which it befits the citizens of a Republic to use when they would restrain within the limits of their authority those to whom they have intrusted the administration of their Government.

Being persuaded, also, that paper charters must soon lose their authority unless carefully guarded by the vigilance and intelligence of the people; to preserve the sanctity and usefulness of the Constitution which they revere, they protest against this infringement of its provisions as destructive of the security which it purports to afford to our rights, and as establishing a precedent for further and more dangerous usurpations.

Deeply impressed with these considerations, your memorialists, with the highest respect for your honorable body, would express their firm conviction that the enactment of laws for creating a system of protecting duties transcends the powers committed to you by the Constitution, and that all the laws promulgated to create or sustain this system are without just authority, and impose no moral obligation; and it is submitted to the discretion of your honorable body whether a wise policy would dictate a perseverance in a system which a large portion of the Union feel to be burdensome and believe to be illegal. Your memorialists, therefore, earnestly entreat your honorable body to repeal all laws which have hitherto been passed for the protection of domestic manufactures, and, more especially, to refrain from such enactments in future. And your memorialists will ever pray, &c.

RICHARD B. SCRIVEN, *Chairman.*

WM. F. COLCOCK, *Secretary.*

20TH CONGRESS.] **No. 797.** [1ST SESSION.

IN FAVOR OF INCREASE OF DUTIES ON IMPORTS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES DECEMBER 31, 1827.

At a meeting of wool-growers and manufacturers of the county of Berkshire, convened in pursuance of an extensive and general notice through the medium of the public papers, held at Pittsfield on the 12th instant, Hon. Henry Shaw was called to the chair, and Thomas B. Strong, Esq., appointed secretary.

Resolved, That whereas the interest of the grower and manufacturer of wool are alike in a ruinous situation, beyond our means to retrieve, and only within the power of our Government to redress; and as the only way the American citizen can claim the attention of his Government is by petition:

Therefore resolved, That the chairman and secretary, together with Henry Marsh, Esq., be a committee to report to this meeting a memorial to Congress exhibiting our grievances and claiming their protection.

Whereupon the meeting adjourned, and the following memorial was reported, and unanimously approved by the meeting held after adjournment, and by them directed to be signed by the chairman and secretary, and be transmitted to the representative of this district in Congress, requesting him to present it to that honorable body:

To the honorable the Senate and House of Representatives in Congress assembled:

The memorial of the wool-growers and manufacturers of the county of Berkshire, in the Commonwealth of Massachusetts, respectfully represents that they are extensively engaged in the growing and manufacturing of wool. To these enterprises we have been invited, not more by the local advantages of our county than by the professions of encouragement and protection disclosed by the policy of our Government from its establishment to the present day. And if we have not realized all that our actual wants demanded, we have never doubted that the same spirit which laid the foundation of our independence in 1776 would continue to exert its influence until all the great branches of national industry should become so firmly established as not to be endangered or ruined by foreign competition. The laws devised for the double purpose of revenue and protection to domestic industry have held to us the cheering language of encouragement; and, under the pledge thus given, our confidence was established, our capital invested, and our exertions have been untiring. But we will not conceal the fact, however flattering to our rivals, that foreign policy and legislation, in effect repealing or annulling the laws of an American Congress, has left your memorialists to struggle in a competition destructive of our capital and fatal to our hopes. To the late Congress we sent up our petition for redress. It went the way of all that vast mass of memorials from our fellow-sufferers. Petition is the only form by which the people can address the

Government of our country. We looked with confidence to your predecessors; we saw with delight the exertions of our friends—with anxiety, the mistaken policy of our adversaries. And if, in that protracted struggle, our hopes were deferred, and your interests were suffered still further to languish and decay, still it was consoling to witness the public sympathy and the public sentiment generally and forcibly expressed in favor of our neglected and suffering interests.

Your memorialists consider the protection of their interests as a measure of public policy, demanded alike by a just regard to the present character and future glory of the nation. We therefore forbear the obtrusion of our personal wants, persuaded that considerations of a higher nature must control our destiny. We would respectfully refer your honorable body to the resolutions passed, and to the facts collected and presented by the convention of Harrisburg, in the full belief that they are entitled to the confidence and attention of Congress. To the spirit of the Constitution, to the enlightened patriotism of an American Congress, we appeal; and we confidently trust that no sectional views, no political aims, no jealous suspicions, will intrude their selfish or distrustful counsels to prevent the adoption of the most liberal and efficient protection to the great branches of American industry. In a confederacy like ours, the adoption of measures designed to harmonize different interests must result from compromise; and whilst we ask for liberality in the measures designed for the protection and advancement of our interests, we as cheerfully invoke the same spirit in behalf of the interests of others. Your memorialists respectfully suggest to your honorable body a modification in the revenue laws to the following effect:

1st. A square yard duty on imported woolens, graduated upon minimum prices. 2d. A repeal of the law allowing credits for duties on imported wools and woolen goods. 3d. An auction duty on all imported wools and woolen goods sold at auction. 4th. A specific duty on all imported wool. 5th. A modification of the laws appointing appraisers, in such form as that the value of all cloths and wools imported shall be fixed by appraisement in the port or place at which they are landed.

Your memorialists beg leave to remark that, in regard to the square yard duty, as found by experience in cottons, no more efficient mode of protection could be devised. The necessity of the credit system having long since passed away, the system itself should no longer remain; for what was once designed to benefit the enterprise and supply the want of capital to American merchants, is now mainly used by the foreign merchant and manufacturer as an auxiliary to his plans for the advancement of their interests to the destruction of our own.

A further serious grievance to your memorialists, and the most ruinous to the fair commercial operations of the country, is the auction system as now employed. We are persuaded that, by correcting this existing system, Congress can most efficiently aid both the fair American merchant and manufacturer. The auction system, aided by the credits afforded at the custom-house, enables the foreigner to dispense with capital, and to avoid almost all the risks we are obliged to encounter. Your memorialists respectfully invite the attention of your honorable body particularly to this point. But we will press upon your honorable body no further than respectfully to assure you of our confidence in your wisdom and patriotism.

HENRY SHAW, *Chairman.*

THOMAS B. STRONG, *Secretary.*

20TH CONGRESS.] No. 798. [1ST SESSION.

DRAWBACK OF DUTIES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES DECEMBER 31, 1827.

Mr. CAMBRELENG, from the Committee on Commerce, to whom was referred a resolution of the 12th of December, instructing them to inquire into the expediency of extending the term within which merchandise may be exported with the benefit of drawback, reported:

That the term allowing the privilege of debenture is now limited to twelve months from the date of importation. This limitation operates as an unnecessary restriction on the carrying trade, and prevents us from engaging in it on equal terms with other nations. Nothing tends more to encourage and facilitate this commerce than a liberal debenture system.

The limitation which it is now proposed to abolish was adopted when our commerce was almost confined to the coasting trade. We were then literally at one extremity of the commercial world, and our importations were designed almost exclusively for our own consumption. In our external commerce we were dependent, in a measure, on the navigation of Great Britain. A debenture system of any kind, whether with or without limitation, was not then so urgently necessary; yet its advantages were wisely appreciated by the first Congress, and it was introduced into the act of the 4th of July, 1789, on terms even more liberal than those allowed by existing laws. Since that period our commercial condition has been entirely changed. Our own navigation is now engaged, at least as far as our commerce is concerned, in all those channels of trade which were then occupied by European vessels. Our markets were not then, as they are now, furnished with foreign commodities destined for the consumption of other countries. The nations south of us did not receive their supplies through this country; nor did Europe then depend partially, as she does now, on our navigation for the productions of America, China, and the Indies. This enlargement of our foreign commerce, and the peculiar advantages of our commercial position, naturally attract to our ports the productions of all countries, not only for our own use, but for the consumption of other nations; and this necessarily causes, at all times, a surplus of foreign merchandise in our markets. Consequently, we now begin to feel seriously the inconveniences of the limitation in question. The privilege of debenture on parcels of merchandise not required, and, in some cases, never designed for our own use, owing to this limitation, expires every day. And, as our law now stands, we compel the owner to export his merchandise before the expiration of the twelve months, without the least expectation of a

profit, or to pay the duty, and force it, at an immense loss, upon a market where it is not wanted; and not unfrequently to the injury of those engaged in the production or manufacture of similar merchandise—an evil much complained of by our manufacturers. This limitation has operated so injuriously to our interests that our merchants are now accustomed to ship debenture goods to neighboring islands, to be immediately returned, at an expense of ten, fifteen, or twenty per cent., merely for the purpose of entering them a second time, to enjoy, for another twelve months, the privilege of debenture. It is quite unnecessary further to detail the injuries resulting to our commerce from this restriction. It is manifestly impolitic to compel our own merchants to send their property abroad, at an expense of ten to twenty per cent., for the mere purpose of importing it again, or to oblige them to make a sacrifice at home to the injury of our own interests.

There is another motive for this change arising out of our commercial relations with Southern America. Our markets are daily becoming more and more furnished with European supplies for the consumption of the countries south of us. That commerce, at least with Mexico, Guatemala, and Colombia, is gradually assuming the character of our coasting trade; and by a liberal system we may make our great commercial depots as necessary to these States as they now are to our own. Great Britain, not inattentive to the advantages of this new trade, appears disposed to open a more direct route for it through her own colonies, by establishing in the West Indies free ports where European merchandise may remain free from all but incidental charges. But this commerce is irresistibly attracted to our country, and cannot be forced into any new channel, unless by some very unwise measure on our part. The committee can perceive no reason why the limitation should be continued, nor why we should not enable our own country to engage in competition with other nations on equal terms; and, therefore, recommend for the consideration of the House a measure substantially similar to that adopted by Great Britain in the fourteenth section of her warehousing act, passed July 5, 1825, which allows merchandise to remain three years with the privilege of debenture, and authorizes the Commissioners of the Treasury to extend the term indefinitely.

But another modification of our law is necessary to enable us to contend fairly with other nations. They do not deduct, on exportation, any portion of the duty; whereas we retain two and a half per cent. This rate was not, however, originally contemplated. By the act of 1789 only one per cent. was deducted from the duty on merchandise, "in consideration of the expense which shall have accrued by the entry and safe-keeping thereof." The same rate was continued by the acts of 1792,-'94, -'95, and -'97. In 1800 2½ per cent. was added to the 1¼ existing at that time, "in lieu of stamp duties on debentures," and this accounts for the present high rate. The amount retained by the act of 1789, taking into view the moderate duties of that day, did not exceed, on an average, eight cents on every hundred dollars; that which we now deduct, on the same principle, is equal to eighty cents on the same value. The committee are of opinion that the whole duty ought to be relinquished on exportation. The only motive for retaining any part is "for the expense of entry and safe-keeping;" and as our laws already provide that all incidental charges for warehousing, fees of entry, &c., shall be paid before the merchandise leaves the custody of the custom-house officers, and as the property is never at the risk of the Government, there can be no reason for retaining, for these purposes, any fraction of the duty, however small. As a measure of mere policy, the committee are decidedly opposed to any transit duty whatever. They are, moreover, urged to relinquish the whole duty, by a desire to place our commerce, wherever it may be practicable, on an equal footing with the foreign commerce of other nations. Even if we adopt the measures proposed, the terms upon which we shall contend with Great Britain will still not be equal, for that Government allows merchandise to remain warehoused for three years without even an entry: while with us the duty must be paid within two years, and at the expiration of certain terms limited by our laws. Against this, however, we may venture to oppose the peculiar advantage of our position. The committee, therefore, recommend to the consideration of the House the expediency of allowing the drawback of the duty without deduction.

20TH CONGRESS.] No. 799. [1ST SESSION.

AGAINST THE INCREASE OF DUTIES ON IMPORTS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES JANUARY 2, 1828.

The memorial of the citizens of Mecklenburg, Virginia, to the Senate and House of Representatives of the United States:

Deeply impressed with the magnitude of their undertaking, and the dignity of the tribunals to whom they appeal, your memorialists approach your honorable bodies with emotions of mingled diffidence and respect. The stability of Government and the interests of society admonish us of the necessity of subordination, and inculcate the doctrine of an affectionate attachment to the established institutions of our country; yet it is the unquestionable right, if not the bounden duty, of every citizen freely and unreservedly to communicate to Government the real grounds of his serious complaints; never withholding a generous confidence that relief will be administered when the reality of his sufferings is made manifest to those intrusted with the great interests of the community. The right of petitioning, the legacy of our forefathers, is secured by the imperishable provisions of the Constitution. The duty of protecting our absolute rights is laid in the deepest foundations of society; inheres in the very nature of man; constrains him to encounter the most formidable difficulties, and heroically to brave the most perilous emergencies, whenever those rights are despised or assailed. That people must be degenerate, indeed, utterly unworthy the blessings of freedom, utterly unworthy the glorious Government erected to perpetuate the liberties of America, who would tamely and passively surrender their rights, with a mean-

ness of spirit disgraceful to themselves and wholly ruinous to the hopes of their descendants. To secure the satisfaction of self-respect, and to satisfy the just demands of posterity, your memorialists deem it their bounden duty to exert the utmost energies of their nature to preserve their rights, untarnished and undiminished, as secured by the blessed Constitution of their country and prescribed in the eternal principles of justice. If they find, in the conduct of those intrusted with the execution of the laws of the land, a disposition entirely to disregard their interests, to trample on their rights and prostrate their hopes, they will frankly announce their grievances to their country in the confident expectation of prompt relief; or, if they find the Government pursuing a policy destructive of their vital interests and subversive of their dearest rights, they will, with a spirit of respectful firmness, urge their complaint to the guardians of their liberties.

In surveying the operations of the Federal Government, the act of Congress, usually denominated the tariff law, passed on the 22d of May, 1824, rises to the view, and fixes the attention of your memorialists, not less by its baneful effects on commerce and agriculture than the hideous aspect under which it is introduced. Not content to pass a law intended to drain the fountains of our wealth and render us tributary to the mean spirit of monopoly, the advocates of this odious system have blazoned to the world their invidious purpose of protecting domestic manufactures against the competition of foreign fabrics, so as, in a great degree, to secure to the American manufacturer a monopoly of the home trade for consumption. That such a purpose should have been avowed is scarcely less astonishing than that such a system should have been adopted. There is not, perhaps, in the whole Confederation, a State which has not denounced the principle of monopoly; and it was confidently hoped that it was without an advocate among the politicians of America. The theory of Government, as inculcated in this country, is based on the equal rights of man, and practically established in all the Constitutions adopted by the people of the Confederated States. The Constitution of the Federal Government itself has recognized the validity of this theory, and, with much solicitude, attempted its reduction to the practical operation of governmental affairs. The absolute right of private property is regarded, too, with peculiar tenderness, and perpetually established by constitutional provisions. Not content with the safeguards in the Constitution, as originally recommended by the convention, our ancestors thought it of sufficient importance to justify the adoption of a special amendment specifically establishing the sanctity of the right, and declaring that private property should not be taken, even for public use, without just compensation to its owner. Yet, regardless of the operation of this great principle, universally recognized by the American people, the Congress of the United States has passed an act avowedly for the purpose of protecting domestic manufactures, which, by securing to them a monopoly of the home market, constrains the consumer to purchase their commodities at a price far exceeding their natural value—a price exceeding that for which they would be purchased if brought into fair competition with the fabrics of foreign manufactures; thus enabling the American manufacturer to demand of the American consumer a portion of his property greater than the value of the goods given in return, or above what would be demanded for the same, or goods of equal value, were the freedom of trade judiciously restored; which is to enable one class of society to take the property of another without rendering just compensation—a regulation regarded by your memorialists as a gross violation of the right of property, and a palpable infraction of the sacred principle of universal equality of rights among men.

Your memorialists are inspired with alarm and concern by the pretexts under which it is claimed for the Government to violate their just and natural rights. To effect certain specific, specified purposes, contemplated and enumerated by the framers of the Constitution, Congress was vested with "power to lay and collect taxes, duties, imposts, and excises," together with several other enumerated powers, none of which, except, perhaps, the "power to regulate commerce," are supposed, in any manner, to refer to the subject of protecting domestic manufactures, and none of which are claimed to have such reference. The objects of the framers of the Federal Constitution are enumerated in the preamble to that instrument; and the powers granted by the instrument are delegated to accomplish those specific purposes. There was an express enumeration of the purposes for which the Federal Government was organized, and an express enumeration of the powers granted as necessary to effectuate those specific purposes; and these powers cannot be rightfully exercised to accomplish an object not embraced in the enumeration; but in that enumeration no allusion is made to the subject of protecting domestic manufactures, nor, indeed, is such an allusion to be found in any part of the sacred instrument. Hence Congress have no right to "lay and collect taxes, duties, imposts, and excises," for the purpose of protecting domestic manufactures. The concern of your memorialists is converted into consternation by the pretence that this power is derived to Congress by the introduction of the clause "to provide for the common defence and general welfare." A clause intended to limit the exercise of the power "to lay and collect taxes, duties, imposts, and excises," to subjects of general interest to all the States is seized on as a distinct, substantive grant of power, conveying to Congress an unlimited commission to see that the Commonwealth sustain no harm. The arduous efforts of our patriotic forefathers to establish a limited, responsible Government, composed of confederated, independent, neighboring nations, vanish into mere illusive phantoms of the imagination; and we have, in its stead, an unmixed, unlimited despotism, vested with full and boundless authority to exercise its ample, infallible discretion in promoting the general welfare of the *grand consolidated Republic of America.* Your memorialists deem it their bounden duty to protest, in the most earnest, solemn manner, against any other interpretation of the terms "general welfare," as introduced in the first article and eighth section of the Constitution of the United States, than as a limitation of the power "to lay and collect taxes, duties, imposts, and excises," fixing the exercise of such power to objects of general interest to the States, reserving all local, particular interest to the jurisdiction of "the States respectively, or to the people."

The right of protecting domestic manufactures has been claimed under the clause which gives to Congress "the power to regulate commerce with foreign nations, and among the several States, and with the Indian tribes;" but your memorialists are at a loss to determine how "the power to regulate commerce" conveys that of protecting domestic manufactures. Phrases so entirely dissimilar cannot, by any fair construction, be interpreted as synonymous, and the powers themselves being substantive and determinate, cannot both have been conveyed by the use of either phrase; commerce, being the interchange of commodities, implies only the *exchange* of one thing for another between different individuals or nations; domestic manufactures are local establishments, founded for the *production* of commodities, and the phrase implies no *exchange* at all. The term "commerce" associates a general idea of *trade.* The term "manufactures" associates the idea of permanent *local foundations.* Yet the argument which would derive the power "to protect domestic manufactures" from the clause "to regulate commerce" renders those phrases

substantially synonymous. The power, too, to regulate commerce was granted with a view to its perfection. Yet the policy of the American system is by no means the advancement of commercial interests; its object is to stifle foreign trade; and to derive the power to protect domestic manufactures from the clause "to regulate commerce," is to establish the paradoxical proposition, that it is the same thing to perfect and to destroy.

Your memorialists are aware that beneficial results are said to be anticipated by the friends of this system; that it is said to be expected that the American fabric will, in time, come to the consumer at a rate cheaper than could be afforded by the manufacturers of Europe; and that this is said already to have occurred in relation to several of the coarse articles. They are likewise aware of several circumstances which conspire to secure to the American manufacturer some advantages over those of Europe, engaged in producing several species of manufactures. In rearing the coarse and simple fabrics, which require neither a great accumulation of capital nor a great extent of complicated machinery, and in which the raw material constitutes a considerable portion of the price of the commodity, the American manufacturer, who can procure the raw material at home, saves its freights from some distant port, avoids the payment of heavy European duties, and must enjoy a considerable advantage over those who have to incur those expenses in addition to the freight of the manufactured commodity from the ports of Europe to those of America, besides those legitimate American duties, imposed for the legitimate purposes of revenue, which will ever be borne with the greatest alacrity by the liberal and magnanimous people of America.

These are natural, legitimate advantages, rightfully enjoyed by the American manufacturer, having their full and natural effect independent of the interposition of the Government, and the full and natural effect of which cannot be augmented by the governmental interference. True, that additional, unnatural, and arbitrary advantages may be secured by unnatural and arbitrary legislation; but the effect of these circumstances remains the same, unaltered and unalterable. These circumstances, too, can affect but a portion of the articles of American consumption; and even as relates to that portion, your memorialists entertain considerable apprehension that the anticipations of the friends of the system are founded in the most fallacious reasonings. The vast accumulation of European capital, the vast extension of European machinery, the great density of European population, and consequent cheapness of European labor, are circumstances which, in the apprehensions of your memorialists, are likely to preponderate over all the natural advantages of America. And your memorialists candidly confess that their apprehensions are confirmed by the fact that the American manufacturers, with all the adventitious advantages resulting from the law entitled "An act to regulate commerce," far from ease in their present situation, are seeking an augmentation of duties in the ports of the Union. Why ask protection against those whom they profess to be able to meet in a market of fair competition? Why not hush the clamors of the malcontents by repealing the system, so far at least as it is useless to the manufacturers themselves?

But suppose the American manufacturers may, in time, furnish their fabrics cheaper than they could be imported from Europe, it does not hence necessarily follow that the ultimate advantage will compensate the consumer for his present and certain loss; for none can accurately calculate the proportion which the future benefit is to bear to the immediate loss. Nor does it hence necessarily follow that the aggregate interests of society will be advanced by the greatest success to which the manufacturers may attain. True that, by the operation of this system, the particular interests of the manufacturing class may be most naturally advanced; or perhaps the expression may be rendered more just if made to refer exclusively to the art, without allusion to the pecuniary interests of the class. But to whatever eminence they may reach, it must be at the expense of all other classes of American citizens, who, for the elevation of the manufacturing class, are doomed to contribute an inordinate proportion of the proceeds of their labor in return for the domestic fabric. The object of the act of May, 1824, is to secure to the manufacturing class inordinate profits, to be paid by their countrymen, and thus to induce American capital to flow in a channel in which it would not otherwise be employed. If the natural advantages of the manufacturing class were sufficient to induce this investment of capital, the act of 1824 would be unnecessary, since that would be done independently of the act which it proposes to effect; and the necessity of passing such an act demonstrates the insufficiency of the natural advantages of American manufacturers. The obvious and intended effect of the law is to enable the manufacturers to demand of the American consumer greater profits than could otherwise be obtained. The profit secured by the act is paid entirely by American citizens, and it is for the sake of this profit that such an investment of capital is made. The elevation, then, of the manufacturing class is effected by a contribution from all other classes of American citizens, extorted by means of the monopoly of the home market established by the act of 1824. And should the American supply, in future, cheaply furnish the American market, it will be by means of the wealth of all other classes accumulated in the hands of the manufacturers. The American consumer will be cheaply supplied by means of his own wealth previously confiscated and transferred to another. It would seem to your memorialists to be difficult to demonstrate that the general wealth of the nation is advanced by forcing all other classes of society to support the manufacturers in such a state of affluence as to enable them to sell their commodities cheap.

But is not the general wealth of society impaired by the operation of this system? It occasions capital to be invested in manufactures for the sake of the profit derived from the monopoly of the home market. This profit is entirely unnatural, not secured by any effort of industry, but by the arbitrary operation of law. It is extorted, too, from American citizens. It is not proposed by the system to secure to the domestic manufacturer any advantage derived from foreign sources. Foreign labor or foreign capital is not expected to pay the profits of his stock. They are to be derived from the advanced price which he may demand for his commodities in the home market, in consequence of the monopoly established in his favor against all other classes of his countrymen. But for the profits thus enjoyed exclusively at the cost of American citizens, he could not afford thus to employ his capital. It would be employed, as it was before the passage of the law, in some other more profitable branch of trade. The effect of the law is to divert capital from those branches of trade where it was profitably employed to the support of domestic industry in those branches of trade where it must be sustained by reluctant contributions from all other classes of American citizens. By this system the interests of society have no other resource than domestic industry. No reliance is placed on foreign trade, foreign labor, or foreign capital. These sources of wealth, so precious to other nations, are wholly valueless to America. The countless variety of American products may be more advantageously consumed at home than bartered for the products of distant climes. The whitening sail of American navigation shall no more gladden the distant port. The expiring wake of American commerce shall be no more traced on the trackless main. Domestic industry is the source of our wealth and happiness. Yet the capital of the nation is to be

withdrawn from the support of profitable domestic industry to the support of unprofitable domestic industry. And the national wealth is to be augmented by the magical operation of a monopoly granted the American manufacturers against all other classes of their countrymen, compelling all other classes of domestic industry to support the manufacturing class of domestic industry. To your memorialists it would seem to be nearly self-evident that the aggregate interests of society are impaired by compelling all other classes to support, in a situation in which it could not support itself, a class which might be otherwise advantageously employed.

Your memorialists feel more solicitude on the subject of the tariff, from the settled conviction of their minds that the expectations of the manufacturers can only be satisfied by a frequent recurrence to the miserable expedient of increasing the duties on imported fabrics—each instance bringing additional calamity, and steeping us more deeply in the miseries of taxation. The profits of stock, in process of time, must be accommodated to the existing state of things, and will approximate to something like equality in despite of the arbitrary operation of law. The general revenue of society may be seriously affected, but time will effect a proportionate distribution among the several classes of society. The advantages of any particular class, whether natural or arbitrary, if sufficient to secure disproportionate emoluments, must soon attract other capitalists from the vocations in which their destinies may have thrown them. They will abandon those vocations which afford a moderate revenue, and betake themselves to such as are more lucrative, without examining whether those are natural or artificial advantages of which they are about to avail themselves. Each recruit increases the competition, and reduces the profits of his adopted class till it finds the general level of the profits of stock. Those accustomed to large profits are not easily reconciled to moderate. Those accustomed to artificial advantages will recur to the fatal artifice, and the sinking profit of the manufacturing class must be sustained by the "American system," as the sinking pulse of the dying toper is supported by the poison which has brought him low. But the fatal moment must at last arrive when artificial excitements can no longer sustain the vital principle, and all must mingle in the general ruin. Even the manufacturers must be consumed by the desolation which overwhelms their countrymen.

But should the reflections of your memorialists be wholly delusive; should Congress be truly authorized to oppress one portion of the citizens of the Union for the aggrandizement of another; should they undeniably possess the right to control the local affairs of each State; or should the manufacturers prosper on the misery of their fellow-citizens, and derive a fetid luxuriance from the ruin of their country; or should even the national wealth be augmented by the operation of the "American system," yet your memorialists feel amply justified in their solemn remonstrance against the crying and cruel injustice of a reckless and ruthless sacrifice of themselves to the sordid, insatiable avarice of others. The generous spirit of an American citizen can but illy brook the degrading reflection—and we most earnestly conjure your honorable bodies not to confirm us in the maddening apprehension—that we are to be retained as mere tributaries to the Government. Far, far be it from us to assume an attitude of menace; we mean rather to suffer whilst evils are sufferable. We are devoted to the union of these States, and forever dedicated to our country's good. But the fulcrums of Government are the *affections* of the people. The stability of Government must rest on the *heart* of the citizen. Even patriotism should not be abused, as the strongest affections, at the dissolution of the charm, are converted into the bitterest hate. No Government may lightly disregard individual rights, nor safely despise the eternal principle of universal justice.

So far, then, from recommending or assenting to the passage of the bill offered to Congress at its last session, usually denominated the "woolens bill," your memorialists hope to be sustained in the respectful expression of their wishes that the whole system may be judiciously abandoned, and every freeman of the land left to the full and untrammelled exercise of his sagacity in determining on the most advantageous employment of his labor and his capital. Let invidious distinctions be done away—let justice prevail, and your memorialists will mingle their ceaseless prayers for the blessings of Heaven on the perpetuity of the Union.

20TH CONGRESS.] **No. 800.** [1ST SESSION.

IN FAVOR OF INCREASE OF DUTIES ON IMPORTS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES JANUARY 2, 1828.

To the honorable the Senate and House of Representatives of the United States of America in Congress assembled:

When a large portion of the community are in danger of irretrievable ruin, unless the protecting arm of the Government is extended to their relief, we, the undersigned, inhabitants of Vermont, should deem it a failure of the duty which we owe to our common country, to ourselves, and to our posterity, did we neglect to represent the fact, and the causes which have tended, and are tending, to produce such an effect.

In a memorial, dated December 13, 1826, laid before your honorable body by the delegation in Congress from this State, we took the liberty of representing, at some length, the distressed situation into which the wool-growing business and the woolen manufactures have fallen, owing to the rivalry of foreigners and the facilities which the existing laws of our country give them to undermine these valuable branches of national industry. As that memorial is doubtless on the files of Congress, we shall not take up the time of your honorable body by repeating the statements therein made, but must beg leave to call your attention again to that document; the time that has since elapsed, and the further

examination of the question, having tended more fully to demonstrate the soundness of the views which we then took of the subject.

We regret, however, to find that the claims we honestly set up, and which we did not, and do not, perceive are calculated permanently, or even temporarily, to injure any portion of the community, and which we then believed, and still do believe, would promote the most solid advantage to our common country, should have been met with a spirit of hostility and animosity, both against the general principle of our individual claim, not warranted by the policy of the measure, nor by the friendly feelings and spirit of conciliation which has ever marked our conduct toward our southern brethren; for whatever difference of opinion we might entertain as to the policy of any measure, we, as members of the same great family, have been disposed to discuss the expediency of the question with manly frankness, but with a spirit of conciliation calculated to promote the harmony of the Republic.

It is not the interest of a few capitalists, as has been so often asserted, nor the narrow sectional or local interests of a few individuals which we wish to urge upon your honorable body, but we venture fearlessly to assert that it is the general interest of the Republic at large, and the immediate interests of nearly three-fourths of the population of the Union, which we solicit your honorable body to take into consideration.

Extensive manufactures will be the source of an active intercourse between man and man, between State and State, between the north with the south, and the east with the west, affording a wholesome interchange of the surplus products of each portion of the community to supply the wants of the other; thus giving an active circulation to the products and medium of the country, highly beneficial to all; which intercommunication would greatly tend to efface local and sectional prejudices, promote good will and harmony, strengthen the bonds of the Union, and render our happy institutions permanent. They would also greatly enlarge our foreign commerce, and enable us to supply domestic, instead of being the consumers of foreign fabrics; change the current of trade in our favor, which, for the last ten years, has been setting against us; and cause an influx of the precious metals into the Republic, instead of their exportation, together with some millions of the United States funded and bank stock, to pay the annual balance of our trade in favor of England.

Your memorialists are aware that it has been gravely urged that the Constitution does not authorize the passage of laws for the promotion of American industry; but, although we do not pretend to be profound jurists, yet we take the liberty to say that the common sense of mankind must be opposed to such a construction.

We apprehend that the foundation of the social compact is the welfare of the community; and to form a Government with powers too limited to attain this end, would defeat the very object which the people had in view in its formation. Such a compact would truly be a shadow without a substance; a solecism in the science of Government. But, with deference to your honorable body, we must be allowed to remark that, after the decisions of eighteen Congresses, beginning with the first, under the Presidency of the Father of his Country, we should have supposed that the power of that body to promote American industry by protective duties was so completely established as not to have admitted of a question at this time. Can it be believed that the patriots and sages of the Revolution, who had hazarded their lives and fortunes in defence of the liberties of their country, should have deliberately violated that Constitution which the people had empowered them to form? Or will it be believed that, after having formed this national charter, they were ignorant of the powers which it conferred upon the Legislature of the Union? It is evident that one or the other of these positions must be assumed if the modern doctrine, denying this power, is correct. Is it probable that so able a statesman, so patriotic a citizen, and so honest a man, as is the venerable Madison, should not know the meaning of an instrument which, it is understood, he drafted? Yet his honesty, or his knowledge of the extent of its powers, must be impugned if the new construction of that instrument is right. Your memorialists are persuaded that there ought not to be a doubt on this head.

Admitting the power, the only question that can arise will be as to the expediency of the required protection. Upon this point we are aware that much difference of opinion exists; but we explicitly declare, that in zealously urging our claims to protection we are not actuated by any unfriendly disposition towards any section of our country, and totally disclaim the most distant idea of hostility towards any portion of our fellow-citizens; and, in pursuing an object which we consider identified with the best and permanent interests of our country, should it excite any feelings of animosity or sectional prejudice, it will be to us a source of serious regret. To adopt the vague theories of several ingenious European writers on political economy, who, in many of the most important principles which they attempt to establish, disagree with each other, or of a naturalized Englishman who has composed a work to enlighten our seminaries on this subject, but whose later writings are at variance with his former, in opposition to the experience of the nations of Europe as well as that of our own country, would literally be sacrificing the reality to the visions of fancy.

It is not soil or climate which constitutes the wealth of nations; it is knowledge, wisely directing the industry of the inhabitants. Industry is the source of wealth, and knowledge that of power. The idle, ignorant, and bigoted Italians, Spaniards, and Portuguese, although enjoying a fine climate and most fertile soil, are the poorest and most feeble people in the civilized world. Their neglect of home industry, and consequent dependence upon foreigners for the supply of their wants, have reduced them to a state of individual and governmental poverty, and of national weakness, which must excite our sympathy for the people, although we cannot extend our pity to the Governments who have reduced those nations to such a state of degradation, by neglecting to encourage their industry and cherish their resources. But what a different picture does England, does France, Holland, Prussia, and Germany present! Public and private wealth, power, and consequence have followed from the encouragement and protection of the industry of those nations, and their relative prosperity has been in proportion to the encouragement which their respective Governments have given to manufactures.

Whatever doubt may remain in the minds of some of the utility of similar protection, we should suppose that the experience of those nations, as well as the beneficial effects that have arisen from the experiments we have already made, would absolutely remove it.

We therefore trust that Congress, in its great wisdom, will see the propriety of affording the protection solicited by the Harrisburg convention in behalf of a numerous body of agriculturists, who, in the aggregate, have vested an immense capital in the wool-growing business, as well as to the manufacturers of this staple, upon an ample home supply of the various fabrics of which the well-being of the

country essentially depends in a time of war, and which is, at all times, so necessary to the comfort of the community.

Your memorialists are also of opinion that there are various other articles which require the fostering care of Government, and beg leave likewise to refer to the recommendation of the Harrisburg convention in favor of the all-important articles of iron, of hemp, and flax, of the distillation of spirits from American grain, of glass, and the finer kinds of cotton goods; which selections we think judicious and highly worthy of attention.

CRAFTSBURY, *Vermont, December* 3, 1827.

20TH CONGRESS.] **No. 801.** [1ST SESSION.

TO REGULATE TAX ON DOMESTIC SPIRITS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES JANUARY 2, 1828.

Mr. MCDUFFIE, from the Committee of Ways and Means, to whom was referred the resolution of the House directing them to "inquire into the expediency of refunding the amount of tax laid by Congress on domestic spirits by the act of July, 1813, to such contractors as were bound to furnish supplies of that article to the United States, by contract, made prior to that date, and which supplies were to be delivered to the United States subsequently to the passage of the said act, and liable to be affected by the tax or duty above alluded to," submitted the following report:

The claim which the resolution seems to imply, on the part of the contractors, could not be admitted without introducing into the financial and disbursing operations of the Government an uncertainty and confusion, the extent of which it is difficult to realize. If every act of the Government that tended to enhance the value of property should give a claim to contractors to have a corresponding allowance upon their contracts, it would not be too much to say that the Government would have to refund six per cent. of the amount of disbursements made to contractors in a state of war; a period during which the taxes of the country are necessarily increased by successive acts, according to the increasing emergencies of the public service. It is fair to presume that every contractor took into his estimate the probability that the article which he stipulated to deliver might be the subject of increased taxation, and regulated its terms accordingly. If, in particular cases, the law should operate severely, the pressure must be borne as the unavoidable incident of every general system. The particular hardship is nothing when compared with the importance of adhering rigorously to those general rules which are essential to guard the Treasury against the frauds and impositions to which it would be exposed if Congress were to attempt to administer the principles of abstract justice to every person who supposes himself aggrieved.

The committee are, therefore, of opinion that it would be inexpedient to refund the tax referred to in the resolution, and ask to be discharged from its further consideration.

20TH CONGRESS.] **No. 802.** [1ST SESSION.

REMISSION OF DUTIES ON GOODS DESTROYED BY FIRE.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES JANUARY 2, 1828.

Mr. DWIGHT, from the Committee of Ways and Means, to whom was referred the petition of George and William Bangs & Co., reported:

That the said George and William Bangs & Co., had for several years been importers of dry goods from England and France into the city of Boston; that on the 7th of April, 1825, an extensive and destructive fire in Boston consumed their store and goods therein, to the value of $52,400, upon which they had effected an insurance to the amount only of $20,000, leaving a loss to the petitioners of $32,400.

That of the goods so destroyed by fire, a portion, amounting to $24,500, was in entire and unbroken packages, in the same state in which they had been imported, the duties on the same having been secured, in part, by bonds, which had not at that time become due, and the duties upon the residue not having been ascertained at the custom-house, in consequence of the then recent landing of said goods.

The facts above recited, and on which the petitioners rely, are proved by the certificates of the Collector and naval officer of the district of Boston and Charlestown, and by the deposition of Harvey Spalding, then, and for a long time previous, the principal clerk of the petitioners, as well as by the depositions of Daniel C. Bacon, W. B. Bradford, jr., William Reed, and N. Freeman, jr., who were present at said fire.

The petitioners ask that the duties on the said goods in entire and unbroken packages, valued at the above sum of $24,500, may be remitted to them.

The committee are of opinion that, inasmuch as the portion of the goods last named was consumed by fire in the bales and packages in which they were originally imported, and therefore easily identified in the hands of the original importers, and as there are numerous precedents for relief in such cases, the prayer of the petition to this extent ought to be granted.

They therefore ask leave to report a bill for that purpose.

20TH CONGRESS.] No. 803. [1ST SESSION.

DRAWBACK ON REFINED SUGAR.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES JANUARY 3, 1828.

MR. CAMBRELENG, from the Committee on Commerce, to whom the petitions of the sugar refiners of Philadelphia and Baltimore were referred, reported:

The petitioners pray for a drawback of six cents on refined sugar, instead of four cents now allowed by law. They state that, in the early legislation of the country, it was assumed that two pounds of raw sugar were consumed in refining one, and that, as the duty on brown sugar is now established at three, the drawback ought to be six cents.

The duty imposed on brown sugar in 1789 was one cent per pound. It was increased in 1790, 1797, and 1800, and continued after that at two and a half cents. A drawback of three cents was first allowed in 1794, the duty then being one and a half. With the duty, the drawback was subsequently increased to five cents. In 1794 an excise of two cents was imposed, and allowed to be drawn back on exportation, which, with the five cents drawback of duty, made altogether seven cents. In 1802 the internal taxes and the drawback on refined sugar were repealed. In 1813 an excise of four cents was imposed, and a drawback of the same allowed, and to this four cents were added in 1816, making in all eight cents. The duty on brown sugar was fixed at three cents in 1816. The internal excise and the drawback were repealed in 1817; but the act of 20th April, 1818, revived the drawback of four cents on refined sugar, and this is the act by which it is now regulated.

In considering the propriety of extending the drawback on refined sugar to six cents, the committee think it a proper occasion to offer a very few remarks on this class of debentures generally, to show the expediency of allowing drawbacks on some of our manufactures to the extent of the duty on such raw materials as may be consumed in the manufacture. We adopted this policy as early as 1794, but we have made very little progress since. As our population has increased almost as fast as our manufactures, thereby affording us an ample market at home, we have felt little inconvenience from the want of such debentures as would have enabled our own citizens to send our manufactures abroad. While a nation is without this class of debentures, and whether wise or not, it is her policy, as it appears to have been ours, to impose heavy duties upon raw materials, the inevitable consequence is, that her manufactures are by her own laws restricted to her own market. Nations adopting this policy can never export their manufactures to foreign countries, while they are charged not only with the duties of consumption abroad, but also with those which they must carry with them—the taxes levied upon consumption at home. Every such duty not drawn back operates as a tax upon exportation. We are now in a condition when this becomes an important question of public policy, as we have sufficient of many manufactures for our own supply and for the partial consumption of the countries near us. Our manufactures of this class cannot go thither until we relieve them from the duties which we impose upon them, and give them an equal chance with foreign manufactures in these markets.

Debentures of this class have been resisted most strenuously when the foreign raw material is in its nature similar to some production of our own country. As some may suppose that Louisiana sugar might be used by our refiners, and as the committee are of opinion that no injury would be sustained by the revenue or the country, even if it were substituted for the foreign material, they will submit their views of the operation of a debenture under such circumstances. To illustrate principles which the committee believe to be sound, they will instance the manufacture of cordage, upon which a drawback on exportation to the extent of the duty on the raw material has hitherto been solicited in vain. The supply of our own hemp is yet small; but let us suppose that our market were equally supplied with Russian and American hemp of equal quality, and that the same quantity of each were manufactured into cordage. In allowing a debenture, ought it to be confined to cordage made of foreign hemp? This restriction is contended for, because the duty is collected specifically on foreign and not on American hemp; and because, without limitation, the latter would be fraudulently substituted for the former, and the amount of drawbacks would be unlawfully increased. Those who entertain such apprehensions suppose that the limitation in our law would regulate the amount of debentures. If our law could regulate the extent of our supply and of the foreign demand, then there would be some foundation for such an opinion; but the limitation in question would affect neither the one nor the other. It is not our law but the foreign demand which regulates the quantity of cordage exported, and the debentures are increased or diminished according to the fluctuations of that demand and our ability to supply it. So long, therefore, as we permitted cordage to go out of the country with debenture, the quantity required in foreign markets, as far as we are able to supply it, whatever it might be, would be exported, whether the law authorized the drawback on one or both descriptions. The revenue could not be increased or diminished in any manner by the limitation, unless the exportations were restricted in quantity as well as in kind. It would be perfectly immaterial then to the foreign consumer, to the carrier, and to the revenue, whether the cordage consumed, transported, or on which the drawback might be paid, were manufactured of hemp grown in Russia or America. It would be equally valuable to the consumer, the same freight would be paid to the

navigator, and the same amount of debenture would be issued in either case. The revenue never could be affected by the limitation until the debentures issued exceeded in amount the whole duty collected. It is true that no duty is imposed on American hemp; but we must not overlook the effect of our impost. When we levy a duty on a foreign raw material similar to one of domestic growth, we at the same time impose an equal indirect tax on the produce of our own soil which is consumed in the same manufacture, and the price of the latter is augmented in an equal ratio. This addition which our impost makes to the price of the manufacture is substantially nothing but a tax upon consumption, and should be drawn back if exported; for, if it be exported, it merely occupies the place of that upon which the duty has been paid; the latter exchanging uses with the former, and remaining in its place for consumption.

There are, moreover, very important considerations why no such discrimination should ever be made in our laws. Such a policy would give a privilege to foreign raw materials which we deny to the produce of our own soil, and would produce consequences far more serious than any of the imaginary injuries anticipated from an allowance of the drawback without discrimination. By adopting the discrimination, we should make it the interest of our manufacturers to consume foreign hemp; for the cordage made of that description could not only be sold in our own market, but it would be entitled to debenture, and would consequently bear a higher price. The foreign raw material would be sought for, while the American, even though of equal quality, would be neglected. By giving a preference to a foreign raw material we should increase the price permanently to our consumers. Cordage made of American hemp, if made at all, would be confined to our own market, while that manufactured of the foreign raw material would enjoy the privilege of our own and of every other market. By extending our debentures to cordage, whether the hemp be of American or foreign growth, we should encourage our own agriculture without one cent additional tax on the nation; for it would be of no more consequence to the revenue whether the debenture were allowed on the one or the other, than an inquiry as to the degree of latitude which produced the hemp. It is not probable that, for some time, any cordage of American hemp would be exported in place of that made of the foreign material; but it is probable that, both enjoying equal legal advantages, our American hemp would silently occupy the place of the foreign; that the importation of foreign hemp would slowly decline, and with that the duty; and that the manufacture and exportation of cordage would increase till the debentures on the latter gradually approximated the duty on the former. Whenever the revenue and the debentures were equal, the duty and drawback should be abolished; for the foreign raw material is naturally excluded by the produce of our own soil, and as the duty yields no revenue, it is no longer necessary. At all events, the drawback on both should be abolished; for when the debenture exceeds the revenue, then, and not till then, it substantially changes its character from a drawback to a bounty, and never, till the debentures exceed the revenue, can they become a tax upon the country.

These objections, however, whether substantial or not, do not apply to refined sugar. No refiner can, with any profit, use Louisiana sugar in refining. Indeed, only certain descriptions of foreign sugar can be consumed to advantage. The qualities usually refined are white and clayed. As the policy of allowing a drawback on refined sugar was adopted long since, the only question for the committee to determine is, what the rate of drawback ought to be. It is difficult to ascertain this rate with precision, depending as it does on the descriptions as well as qualities of the raw sugar consumed, on the proportions of each description and quality, and of brown and white, which not only yield a different result, but are charged with a different duty. Various qualities and descriptions, in unequal proportions, are mixed up by the refiner, and something also depends on his skill in refining. A refiner of experience is of opinion that—

100 pounds white Havana sugar will yield 60 pounds loaf sugar, 18 pounds bastard sugar, and 2¼ gallons molasses.

100 pounds good brown Havana sugar will yield 50 pounds lump sugar, 23 pounds bastard sugar, and 2⅞ gallons molasses.

100 pounds good Muscovado sugar will yield 45 pounds lump sugar, 21 pounds bastard sugar, and 3¾ gallons molasses.

From an account of sugar manufactured by him, seven-eighths brown and one-eighth white, he calculates the produce to be, for every 100 pounds, 51 pounds of loaf sugar, 21 pounds bastard or Muscovado sugar, and three gallons of molasses.

If the sugar consumed were considered merely as a raw material, and the refined sugar the only product, the whole drawback should be allowed upon its exportation, and the rates, according to the above results, would be 6⅔, 6, 6⅔, and 6⅛ cents on every pound exported. On the principle contended for by the refiners, that two pounds are required in refining one, our duty being three cents on brown sugar, the drawback would be six cents. The committee are of opinion that neither of these is the true rule for adjusting this question between the refiner and the Treasury. Were either rule adopted, the Muscovado sugar and molasses produced in refining would escape the consumption duties, which form a part of the price of every other description of sugar and molasses consumed in the country. Charging consumption duties upon these products, and making a calculation similar to that which follows below, the drawbacks on the above should be 5 6-10, 4⅛, 4 83-100, and 4 6-10.

The committee have been put in possession of a very accurate account of the entire operations of a refiner for two years, who consumed in that time 1,189,300 pounds of raw sugar, principally white, which yielded him 698,854 pounds of refined loaf and lump, 222,494 pounds of bastard or Muscovado sugar, and 23,799 gallons of molasses. Assuming three-quarters to have been white and one-quarter brown, the following statement exhibits the effect upon our revenue:

Duty paid on 891,975 pounds white sugar imported at four cents		$35,679 00
Duty paid on 297,325 pounds brown sugar imported at three cents		8,919 75
		44,598 75
The drawback on 698,854 pounds refined sugar, if the whole had been exported at a debenture of five and a quarter cents	$36,689 84	
The duty on 222,494 pounds of Muscovado consumed at home, no drawback being allowed, three cents	6,674 82	
The duty on 23,799 gallons of molasses, also consumed, at five cents	1,189 95	
		44,554 61
		44 14

Thus, if all the sugar refined at this establishment had been exported with the benefit of a drawback of five cents and a quarter per pound, there would have still been a fraction left after paying into the Treasury $7,864 77.

By reference to the allowances made by Great Britain, it appears that the whole duty is allowed back on the exportation of the bastard or Muscovado, and that, assuming our duty of three cents as a basis for the calculation, and taking their ratio between raw and refined sugar, the drawback on refined would be four and six-tenths, and on double refined, with all allowances, five cents and four-tenths, making an average of five cents. This was the case antecedent to 1824, and, although the duty has been since altered, it is probable the ratio of the drawback to the duty has been preserved.

The committee are of opinion that the drawback now allowed is not sufficient. If a general revision of our debentures were now under consideration, they would recommend one rate for refined, another rate for double refined, and the extension of the drawback to the bastard or Muscovado sugar when exported. But our exportations of refined sugar are for the present very limited; the whole amount of drawbacks paid for the years 1824, 1825, and 1826, appear to have been only $5,278 81, while the revenue accruing on raw sugar for the same term amounted to $6,126,269 25. Still, our exportations of refined sugar to South America are increasing, and the committee believe that under a fair drawback the business of our refiners would be increased, and that this commerce would assume a more important character. From all the information before them, the committee are of opinion that five cents drawback may, with perfect security and justice to the revenue, be allowed on refined sugar exported; and they report a bill accordingly.

20TH CONGRESS.] No. 804. [1ST SESSION.

IN FAVOR OF INCREASE OF DUTIES ON IMPORTS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES JANUARY 3, 1828.

At a very numerous and highly respectable meeting of agriculturists, manufacturers, and others friendly to the encouragement and protection of American industry, held, pursuant to public notice, at the house of William Germond, in the town of Pleasant Valley, in the county of Dutchess, General James Tallmadge was appointed chairman, and Jonathan Haight, Esq., secretary.

After some remarks from the chairman explanatory of the objects of the meeting, on motion of Nathaniel P. Tallmadge, Esq., it was

Resolved, That a committee of nine be appointed to prepare and submit resolutions expressive of the sense of the meeting.

Whereupon, Nathaniel P. Tallmadge, Thomas L. Davies, Obadiah Titus, Bartow White, Abraham H. Schenck, William E. Rapalje, Daniel Merritt, Leonard Thompson, and Isaac Sutherland were appointed such committee.

The committee having retired for a short time, returned and reported the following resolutions; which, being duly considered, were unanimously adopted:

Resolved, That we deem it a constitutional right to assemble on this occasion and freely express our opinions on the important subject of protecting American industry; and we deem it no less the constitutional right of Congress to grant such protection, a right which has been exercised by that body from the first organization of our Government, and supported by the opinions of the most eminent men in the nation.

Resolved, That the interest of the farmer and manufacturer are intimately connected, and that they must stand or fall together; and that great pecuniary loss and serious embarrassment have arisen from the delay of the National Legislature to grant them relief; and that equal and adequate protection can alone save them from impending ruin.

Resolved, That the embarrassment experienced by our country and Government during the late war, for the necessary articles of clothing for our people and Army, and for the want of proper means of defence, ought to teach us the necessity of husbanding our own resources, and of giving full and ample protection to our manufactures.

Resolved, That, as other nations have afforded every protection to their own industry, and have, in a great measure, cut off from their markets our breadstuffs and other domestic productions, it is of vital importance to the agriculturists of this country to establish for themselves a *home* market by means of our manufactures.

Resolved, That, as far as our experience goes, the protection heretofore given to cotton and other articles has afforded a fair profit to those engaged in the business, a cheaper article to the consumer, and a vast benefit to the country; we cannot, therefore, doubt that the same will be the result in regard to the protection of wool and woolens.

Resolved, That we approve of the proceedings of the Harrisburg convention, assembled in July last and, in general, of the rates of duties there recommended, but respectfully suggest to the consideration of Congress an increase of duty on the finest grades of foreign wool beyond that recommended by said convention.

Resolved, That the members from this county be respectfully requested to bring the subject of protecting our national industry before the Legislature, and that they take all proper means to procure the adoption of a resolution instructing our Senators and requesting our Representatives in Congress to use their best exertions to obtain the passage of a law which shall afford the protection asked for.

Resolved, That the Hon. Abraham H. Schenck be appointed by this meeting to proceed to Washington as the bearer of our proceedings to our Representative there, and to enforce our claims upon the consideration of the representatives of the people.

Resolved, That this meeting, confiding in the ability and readiness of the Hon. Thomas J. Oakley,

member of Congress from this district, to aid and sustain the important interests of the agriculturists and manufacturers of this county, do respectfully and earnestly request him to use his utmost endeavors to procure the passage of a law corresponding with the views of this meeting as above expressed.

Resolved, That James Tallmadge, Bartow White, Thomas L. Davies, Henry Swift, and John B. Van Wyck, be a committee to prepare a memorial to Congress in conformity to the above resolutions.

Resolved, That, in consideration of the important services of H. Niles, editor of the Weekly Register, in sustaining the great cause of domestic industry, we recommend his paper to the liberal patronage of the citizens of this county, and as a means of disseminating correct information on a subject so deeply interesting to every true American.

Resolved, That Nathaniel P. Tallmadge, Thomas L. Davies, Walter Cunningham, James Hooker, and Charles P. Barnum, be a central corresponding committee to further the objects of this meeting.

Resolved, That committees be appointed in the several towns in this county to correspond with the central committee, and to adopt such other measures in their respective towns as shall be deemed expedient to carry into effect the great and paramount objects of this meeting.

Under the preceding resolution the following committees were appointed, to wit:

Amenia.—Joel Benton, Taber Belding, Elijah B. Park, John Reade, Philip Flint.

Beekman.—Wheeler Gilbert, James Delong, Gabriel L. Vanderburgh, Benjamin Haxtun, Cornelius H. Cornell.

Clinton.—Theodorus Wing, John Dodge, Jared Lyon, Thomas Sands, Abraham Golder.

Dover.—James Grant, Thomas Taber, 2d, Henry Ward, William C. Freeman, Isaac Vincent.

Fishkill.—Bartow White, John C. Van Wyck, William E. Rapalje, James Givan, A. L. Ulric.

Freedom.—John De Lavergne, Elijah Townsend, Stephen Titus, Silas Pettit, John Klapp.

Hyde Park.—Edmund H. Pendleton, John Johnston, Hunting Sherrill, William Allen, John Purdy.

Milan.—Stephen Thorne, Jacob Shook, Jonathan Deuel, John I. Rowe, George N. Martin.

Northeast.—Abraham Bockee, Enos Hopkins, William Pugsly, Douglas Clarke, George Brown.

Pawling.—Daniel Merritt, William Taber, Albro Akin, Benjamin Burr, James Peckham.

Pine Plains.—Israel Harris, Robert Hoag, Allen Thompson, Henry Hoffman, Justus Booth.

Pleasant Valley.—William Germond, James Odell, John H. Newcomb, Joseph C. Dean, William Thorn.

Poughkeepsie.—William Davies, George B. Evertson, John Townsend, Robert Wilkinson, Stephen Cleveland.

Red Hook.—Nathan Beckwith, George Shook, Henry Staats, John C. Montgomery, Philip N. Bonesteel.

Rhinebeck.—John T. Schryver, Francis A. Livingston, John Armstrong, jr., Garret Van Keuren, Freeborn Garretson.

Stanford.—Gilbert Thorne, Leonard Thompson, Isaac Sutherland, Joseph Gildersleeve, Morgan Carpenter.

Union Vale.—Stoddard Judd, Israel Fowler, Thomas Andrews, William D. Williams, John Wilkinson.

Washington.—John Titus, Stephen B. Trowbridge, Samuel M. Sweet, Isaac Merritt, Platt Sutherland.

Resolved, That the proceedings of this meeting be signed by the chairman and secretary and published.

JAMES TALLMADGE, *Chairman.*

JONATHAN HAIGHT, *Secretary.*

To the Congress of the United States:

The memorial of the farmers and manufacturers of the county of Dutchess, in the State of New York, respectfully represents: That the agricultural interest of this portion of the country is greatly depressed for the want of a sufficient market for its surplus products. The establishment of a home market for breadstuffs and the supply of new objects for agricultural enterprise seem indispensably necessary to develop the resources of our country and secure a continuance of our prosperity. A proper encouragement of the domestic labor of the country and an adequate protection of manufactures promises to accomplish those desirable results. Agriculture and manufactures are so intimately interwoven and inseparably connected that they have one common interest, and unite to ask encouragement and protection. The wisdom of your honorable body exerted for their benefit will give new vigor to their energies, diffuse blessings, and add to the resources and strength of our common country.

Your memorialists, while they forbear to dwell upon particulars, believe that a few suggestions and a summary review will sufficiently demonstrate the propriety and the justice of their petition.

More than one-half of the population of these United States are growers of grain, flax, and hemp, the raisers of wool, the makers of iron, or the manufacturers of woolen goods, and are in a state of great depression. From the formation of our Government until within the last few years farming was almost universally as profitable as it is an honorable and useful occupation. Brisk markets and liberal and fair prices stimulated and rewarded the industry of the farmer. From the value and abundance of products *lands* attained to high prices, and individuals and our nation experienced the blessings of general affluence. In November, 1817, the British ports were closed against our breadstuffs. They were opened for a short time in 1818. From this latter year our breadstuffs have been almost wholly excluded from foreign markets, whereby the prospects of our farmers have been from that time extremely depressed.

	Barrels.	Value.
The average export of flour in 1811, 1812, and 1813, was.....	1,383,139	$13,980,000
In 1817 and 1818.....	1,118,437	14,664,173
In 1819, 1820, 1821, 1822, 1823, 1824, 1825, 1826.....	867,044	4,882,053

These facts show at one view the amazing depression of above ten millions of value in the single article of flour, although with an increasing population and the consequent sacrifice sustained by the farming interest. But to appreciate the extent of the depression of former markets, it must be remarked that Mexico and South America have recently afforded a new market, and to which nearly one-half of the flour above stated in the latter years was shipped. A corresponding depression of other articles of home production has also taken place. To alleviate the distresses from those causes, and employ the labor of the country, resort has been had to raising of flax, hemp, wool, and the manufacture of iron and woolens. Millions of capital have been allotted to these new pursuits. But, from the peace in Europe, the subjects

of those Governments, encouraged by a zeal for importation, have brought from abroad immoderate quantities of rival articles into our market; and, although much sacrifice has been sustained by their foreign owners, yet the effect has been to overstock and render our markets unstable; to prostrate almost every man engaged in the business; dissipate capital, reduce many to poverty, and put thousands of manufacturers and laborers out of employment. Lands purchased at fair prices when their products had value and market have been reduced in utility and worth. Many farms, upon which several instalments have been paid, have been sacrificed, and, on a sale, found inadequate to satisfy the sums remaining due. *Bankruptcy* has overwhelmed many who were industrious, prudent, and upright; and it yet threatens greater and continued ravages. The nation is placed nearly in the same state of dependence on foreign supplies as before the war of the Revolution.

Encouragement and *protection* from Government can alone avert this disastrous and ruinous state of things, now pressing so severely, so unjustly, and so unnecessarily, upon nearly one-half of the people of this nation.

Against adequate provision for relief from such a state of things it has been objected that Congress have not the right to legislate for the encouragement and protection of agriculture and manufactures, but that its lawful powers are restricted solely to levying duties for necessary revenue.

The Constitution certainly furnishes no such restriction or limitation of powers; while its whole object and express delegation of power authorizes Congress "to provide for the general welfare." But a reference to the exposition of the Constitution given by its framers in their early and continued practice will most effectually put at rest all doubts on this head.

The *second act* of the *first Congress*, passed on the 4th of July, 1789, was an act to provide revenue and to *encourage manufactures*, and contains this remarkable and explicit preamble: "Whereas it is necessary for the support of Government, for the discharge of the debts of the United States, and *for the encouragement and protection of manufactures*, that duties be laid on goods, wares, and merchandises imported."

General Washington, in his message to Congress in the subsequent year, recommends the subject anew to their notice: "Their safety and interest require that they should *promote such manufactures* as tend to render them independent of others for essential, particularly military, supplies."

Again, in 1796, he says: "*The encouragement of manufactures* is of too much importance not to receive a continuance of their efforts in every way that shall appear eligible."

Mr. Jefferson, in his message in 1802, says: "To cultivate peace and maintain commerce and navigation, to foster our fisheries and *protect manufactures* adapted to our circumstances, &c., are the landmarks by which to guide ourselves in all our relations."

Mr. Madison, when a member of Congress, in debate, said: "There may be some manufactures which, being once formed, can advance towards perfection without any adventitious aid, while others, for want of the fostering hand of Government, will be unable to go on at all. Legislative attention will therefore be necessary to collect the proper objects for this purpose." "The States that are most advanced and ripe for manufactures ought to have their particular interests attended to in some degree. While these retained the power of making regulations of trade, they had the power to protect and cherish such institutions; by adopting the present Constitution they have thrown the exercise of this power into other hands; they must have done this under an expectation that those *interests would not be neglected* here."

We might add the names of Hamilton, and many other of the worthies of the Revolution, and set forth their sentiments in favor of the expediency and the right of those powers which we now ask Congress to exercise. But it will be sufficient that a Washington, a Jefferson, a Madison, and a Monroe, did not fear nor fail, in succession, to press this all-important and now engrossing subject of agriculture and manufactures on the consideration of Congress. In conformity to such sentiments, and in pursuance of such recommendations, Congress, from the organization of this Government to 1826, have steadily pursued a system of encouragement and protection to agriculture and manufactures, intending to advance the interests of the whole by cherishing manufactures generally, and protecting, in just succession, the staples and peculiar products of the different States. Till this system was begun and carried into effect, Virginia and Maryland, with their abundance of tobacco, languished without an adequate market. The Carolinas and Georgia, with their cotton, felt the severities of poverty and even apprehended ruin. The sugar cane was unknown to the south, and the fisheries of the east afforded no adequate compensation for its perilous and arduous pursuit. Under this system of encouragement and protection we have seen the sickly staples and languishing people of the several districts suddenly rise to health and enterprise, and to the possession of wealth and the enjoyment of prosperity.

The agriculture of the south is supplied with a new staple in the article of sugar, the cotton product has experienced an almost boundless increase, the tobacco is scarcely adequate to supply the demand, and the fisheries now afford abundance and an ample reward to its enterprising followers. We do not complain that our brethren of those favored districts have been thus encouraged and protected, and rendered prosperous and happy by the friendly care and bounty of Government, but we do urge that, while they have been made rich and are in the actual and full enjoyment of so many blessings, springing from such a source and from such causes, it ill becomes them to set up a constitutional objection and remonstrate against the object of our petition.

If it is right that they should continue under the protection, and in the enjoyment of their advantages and favors bestowed by Government, it is also right and just that equivalent favors and benefits be extended to us. If the Constitution forbids the one, it also prohibits the other. We have borne our share of "the burdens alleged to be imposed on the many for the benefit of the few," in the protection given to the staples of their districts. If this objection is to prevail against a like protection to us, it is time a general repeal should take place of all laws for encouragement and protection; and the Constitution be thus restored, and "the many no longer continue to be burdened for the benefit and protection of the few."

The agriculture of the grain districts, with a growing population and increased ability to produce, has sustained a *depression* in the single article of *flour* of more than ten millions of dollars annually, even after the aid derived from the new market to South America. The *cotton exported* has *increased* from about two millions value to $25,025,214 in 1826. The *sugar*, which was not raised in this country until encouraged, now produces a supply of one-third of the consumption of this nation. The duty of three cents per pound upon the quantity produced if imported would give a revenue of $1,500,000. Yet, under circumstances of such a contrast between the grain and the cotton, and sugar districts, Louisiana and

the south declaim against "monopolies" and the tariff, and remonstrate against adequate encouragement to the staples and the agriculture of the Middle and Western States.

If the domestic labor of the growers of wool, flax, and hemp, and the makers of iron, cannot be protected, but must be left to be supplanted by the products of the Spanish peasantry, the feudal slaves of Germany, and the serfs of Russia, why should the cotton, sugar, and tobacco of the south, be exempted from a like competition from the cotton of Egypt and the Brazils, and the cotton, sugar, and tobacco produced by the labor of the miserable slaves of the East and West Indies? Under such competition, the domestic labor of the south would soon perish, and the disastrous prospects which awaited those staples in 1789 would be reinstated.

But your memorialists repose as little confidence in the solidity as in the fairness of this class of arguments. They believe experience has demonstrated that the system of protecting the domestic labor of the country, so far from burdening the many for the benefit of the few, has elicited new sources of wealth and enterprise, has made labor productive and certain in its rewards, augmented the national wealth, promoted the general welfare, and in no instance ultimately increased the price of commodities to the consumer.

A reference to the article of cotton will suffice to elucidate this whole subject. In 1791 we exported 189,316 pounds of cotton. The manufacture of cotton was then scarcely begun in this country. The production and transportation of that amount were the only benefits derived from that article to agriculture and the shipping interest. The production and manufacture of cotton was subsequently encouraged by adequate protection, and against which the shipping interest were opposed, and even, we also feared, that the many were to be burdened for the benefit of the few. But mark the results. From small beginnings we have risen to the exportation of 205,000,000 of pounds in 1826; manufactures have arisen, and, in a great degree, supply the demand for domestic consumption at about one-third of the former costs, and furnish between five and six millions value of cotton fabrics for exportation, principally to the South American market. The agriculture which formerly furnished 189,316 pounds of cotton, supplied about 205,000,000 of pounds in 1826. The shipping interest, which opposed this protection to cotton, then transported 189,316 pounds, now transport to foreign markets 205,000,000 of pounds, and also coastwise to the New England manufactories a quantity sufficient to be manufactured for the domestic consumption of the country; and for six millions in value of cotton fabrics also, to be transported to the South American market. The agricultural interests have, in return, found a market for its breadstuffs in supplying the manufacturers; for, it is a known fact, more flour passes eastward up the sound from New York, for home consumption, than was shipped from her port to foreign markets in the boasted days of our commercial prosperity.

Without the benefit of this market, a consequence of protection to the manufacture of cotton, the farmers of this State would now have been in a most ruinous condition.

Your memorialists urge, with great confidence, that encouragement to the productive industry of the country, and complete protection to the growth and manufacture of wool, flax, hemp, and iron, will, as in the case of cotton, give value to our lands, new springs to agriculture, diffuse universal joy and happiness over every class of society, and increase in a million fold the aggregate wealth and strength of our nation.

It will not escape the observation of every reflecting individual, that the same spirit, and the same system of policy which would have retained us as colonies of Great Britain, although subdued on the question of our independence as a nation, yet seeks to continue our dependence for all necessary supplies on British labor and English manufactures. From the organization of our Government to the present day it has been their unceasing endeavor to monopolize our trade and continue us in a state of colonial dependence as mere consumers of British products and British manufactures. They refuse to receive our breadstuffs, and yet urge upon us their manufactures. In 1825 we purchased upwards of $42,000,000 of her merchandise, of which $10,682,000 was wool and woolens; while they received in return not $200 of the agricultural products of this country north of the Potomac and Ohio. Yet we have men among us at this enlightened day, and after the experience in the effect of protection in the articles of cotton, sugar, and tobacco, who still urge the continuance of such a state of things; unequal and impolitic as between nations; and unequal and unjust as between ourselves and different sections of our own country.

It has been stated, in recent British publications, that the labor-saving machinery used in Great Britain is estimated to be equal to twenty-two millions of laborers. Ought the American manufacturer and agriculturist to be left unprotected to compete with such an accumulated and prodigious power? And, above all, ought our Government to allow Great Britain the profit of such mighty power in labor, to be used in manufactures for our consumption, and against us as individuals, and as a nation, when it might as well be used by ourselves and for our own benefit?

It is admitted "that nations cannot permanently and profitably trade together unless it is by the reciprocal interchange of their respective productions." In conformity to this admitted principle, it has been the declared and unvarying policy of our Government to proffer and invite a reciprocity of trade. All their continued and protracted negotiations with other Governments, and especially with Great Britain, have rested upon this just and equal basis; but have been uniformly resisted and rejected by Great Britain. Why, then, should we continue to receive on favored terms their products, while ours are prohibited and rejected from their markets? They refuse to put our plough on a footing with their looms. Shall our farmers submit to have their breadstuffs refused a foreign market, and they remain rival competitors in raising grain without consumers? Ought they to be required, with their surplus and decaying grain on hand, to purchase foreign cloth, to the employment or profit of the Spanish and German farmer, and the British manufacturer, and thereby furnish British agriculture with a home market in supplying breadstuffs to the manufacturers of cloth for American consumption? Ought we not rather to protect the productive labor of our own citizens, encourage the growth and manufacture of wool, flax, hemp, and iron, in our own country; divert to other channels a portion of our labor; create consumers by maintaining our own manufacturers; and relieve agriculture by lessening competition and giving a market to the grain-growing interests? Such a system of measures would make us as independent in fact as we are in form, and coerce and secure that reciprocity in trade which has been so continually proffered by us and so often refused by Great Britain.

The shipping and commercial interests have, in various ways, been most expensively encouraged and cherished. It should be remembered by those interests, because the farmers often feel the force and effect of the truth that, in this collision and contest for reciprocity of trade and protection to the American

merchant and American ship owner, the agricultural interest of the country is the club of Hercules, to which resort is constantly had to maintain the strife and fight this commercial battle. But for the just protection given to American bottoms over other vessels, foreign ships would gladly receive and transport our agricultural products at reduced freights, and bring back an abundant return. To maintain a pending commercial contest the West India market is now lost to our products, and the principal sacrifice falls on the agricultural interest. We ask not any relinquishment of this system of commercial protection and encouragement. But we do urge that the vehement opposition of those in the enjoyment of the advantages of this commercial and shipping protection should not avail to prevent the granting the object of this petition in favor of the depressed agriculturists and manufacturers, and the productive labor of the country.

The memorialists are sensible that the previously granted tariffs have afforded reasonable protection to very many of the articles of domestic growth and home consumption. Cabinet furniture, workers in leather, hats, and such like articles, yet enjoy the protection afforded, and are prospering under its auspices. Although the agriculturist had, as was deemed, a proportionate share of protection, yet, by means of the prohibition to receive the breadstuffs of this country in the foreign markets, and the want of a home market, the encouragement and protection before given to agriculture is inoperative and of little or no practical effect. The system of internal improvements in roads and canals, which is justly the pride of this State and of this nation, has in vain afforded facilities of communication, and brought out the surplus productions from the Western States, only to be added to the previous surplus of like products from the Middle States, and all to remain without a home demand, and prohibited as an article of foreign trade. It is essential to the prosperity of this part of the country that this state of things should be varied. A foreign market or home consumption must be provided for our agricultural products. The one depends upon foreign nations; the other is within ourselves, and depends alone on the wisdom and the energy of Congress. Agriculture, as circumstances are, can only be reached and advanced by encouragement to manufactures and the establishment of a home market, and the creation of new objects for the use of our lands, and the employment of industry. A protection of wool, woolens, flax, hemp, and iron will accomplish and secure all those results, so desirable to individuals and so important to the general welfare. The encouragement afforded to malt liquors established breweries, provided consumers of breadstuffs, called for the production of the raw material, and thus gave to the farmer, in the article of barley, a new and one of the most advantageous and profitable crops. It is by such means that the agriculturists can only be directly reached and benefitted. Protection to wool, woolens, flax, hemp, and iron will secure augmented benefits to this, we trust, most useful portion of the community.

The proposed rate of duty of twenty cents per pound on wool, with an increase on fine wool, and with an annual rise till fifty cents, will give to the farmer the immediate market on his mixed blood and merino wool. This protection seems due to this class of citizens, and we cannot see any good reason why, to their exclusion, the Spanish, German, and English farmer should be favored and employed. The admission into the country of wool costing less than eight cents per pound, without the proposed increase of duties, will leave the Smyrna and South American wool, taken in exchange for our cotton fabrics, and principally used for hats, carpets, and very coarse cloths, unaffected by the desired protection. We raise no such wool in this country; and its exemption for the clothing of a class of the laborers of the south appears just and reasonable, and, it would seem, ought to have moderated the keenness of opposition from that source.

Your memorialists beg leave to refer to the preceding resolutions, and humbly pray that the object of the same may be carried into effect, or that such other effectual protection and relief may be granted as to your honorable body shall seem meet and proper.

By order of the meeting.

JAMES TALLMADGE,
BARTOW WHITE,
THOMAS L. DAVIES,
HENRY SWIFT,
JOHN B. VAN WYCK,
Committee.

20TH CONGRESS.] No. 805. [1ST SESSION.

IN FAVOR OF INCREASE OF DUTIES ON IMPORTS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES JANUARY 3, 1828.

To the honorable the Senate and House of Representatives of the United States in Congress assembled:

The memorial of the subscribers, citizens of Pennsylvania, respectfully showeth: That a very large and important portion of your constituents, embracing probably half the population of the United States—the growers of grain, the raisers of sheep, and the manufacturers of woolen goods—are at present in a state of great depression, owing to a combination of untoward circumstances.

In inviting the attention of your honorable bodies to the subject of the present memorial, we find it necessary to take a retrospective view of the state of the farming interest from a remote period, for which we hope the importance of the object in view will sufficiently apologize. We shall be as brief as the nature of the case will admit.

For nearly thirty years after the establishment of our present form of Government, farming was almost uniformly as profitable as it is an honorable and useful occupation. The industry of the farmer was stimulated and rewarded by brisk markets and highly liberal prices. It was, however, apprehended by our wisest statesmen that a severe reverse would take place as soon as, by the cessation of war in Europe,

the swords of myriads of warlike men, who had been wasteful consumers, would be converted into reaping hooks, and those who had wielded them into producers. But dearth in that quarter for two or three years arrested the stroke. In November, 1817, the British ports were closed against our breadstuffs, but opened for a short time in 1818. From the latter year the agriculture of Europe has sufficed to feed her population; and our breadstuffs have accordingly been almost wholly excluded; whereby the prospects of our farmers have been, from that time, extremely depressed.

It cannot be improper to present a comparative view of the average of our exports of flour, the leading article of the farming States, for three several periods, which will fully explain the causes, and shed light on the great extent of the depression of the great farming interest:

	Barrels.	Value.
Average of 1811, '12, '13	1,383,149	$13,980,000
Average of 1817, '18	1,318,437	14,664,173
Average of 1819, '20, '21, '22, '23, '24, '25, '26	867,044	*4,882,053

So very extraordinary a diminution of demand for the surplus of the labors of our farmers, and of the value of that surplus, while their numbers in the interim had increased probably forty per cent., and their agricultural skill in nearly an equal ratio, could not fail to produce intense distress. The proceeds of the domestic sales, amounting at least to 10,000,000 of barrels of flour per annum, partook of the same fate. Other farming productions fell in value and demand in a similar degree. The annual reduction, therefore, of the income of the farmers, by the operation of the European system of exclusion, could not have fallen short of $30,000,000. It may be said that the prices in the first two periods were too high. This we freely admit. But this circumstance affords no alleviation of the distress resulting from the diminution of demand, and the great depreciation below a price affording an adequate remuneration for labor and the employment of capital. We cannot forbear lamenting that no attempt was made to provide a domestic market as a substitute for the foreign one thus ruinously cut off; or any new channel for the employment of the capital and industry thus bereft of their usual occupation and remuneration.

It is scarcely possible duly to appreciate the distress and ruin produced by this state of things among our farmers. Bankruptcy swallowed up a large proportion of them. Lands purchased at fair prices, when the European ports were open, and on which two and three instalments were paid, have been since sacrificed to pay the balance, and found inadequate for the purpose. It has been calculated, by men of inquiry, that one-third part of the landed property in the grain-growing States has changed owners within the last ten years, through the instrumentality of sheriffs and marshals; thousands of our citizens, bereft of large patrimonial estates, have been exiled from home to encounter the discomforts and privations of new settlements in the wilderness. Our lands produce far less than they might do; for, the stimulus of certain markets and remunerating prices being wanting, husbandry languishes Numerous cases occur, occasionally, of crops remaining unthreshed for a year after the harvest for want of demand.

From this brief view of the depression of the growers of grain, we wish to call your attention to a sketch of the situation of the growers of wool and the manufacturers of woolen goods.

The restrictive system which began in 1807, and the war of 1812, so far diminished foreign supplies of all kinds of manufactures, and threw out of employment so large a portion of our commercial capital, that many of our enterprising citizens entered with ardor into the pursuit of manufactures, and, among the rest, that of woolens. The demand for wool, of course, greatly increased. Flocks of merino sheep were purchased, and in many cases at very high prices. Before the close of the war the supply of woolen goods was nearly equal to the demand; whereby were secured moderate prices which, but for that circumstance, would have risen exorbitantly, as foreign woolens were scarce, and supplies precarious. Had the fostering care of the Government been extended to this manufacture after the war for a few years, it would have arrived at a maturity that might have enabled it to stand the shock of foreign competition. But the want of adequate protection, the mania for importation, the immoderate quantities of rival articles brought into our markets from abroad, prostrated almost every man engaged in the business, reduced hundreds to poverty, threw thousands of operatives out of employment, consigned probably three-fourths of the invaluable breed of merino sheep to the slaughter house, and placed the nation in nearly the same state of dependence on foreign supplies as before the war.

Within the last ten years the farmers have been several times flattered, through the enterprise of the manufacturers of woolen goods, with the hope of a revival of the demand for wool, which would greatly tend to alleviate their sufferings. Large flocks of sheep have been accordingly collected at different periods, at great expense; remunerating sales have been made for a year or two; but they have been succeeded by a blight and blast, in consequence of the market for domestic cloth being destroyed by inundations of foreign woolens sold at the risk and to the loss of the exporters, many times for less than cost, and sometimes for little more than the cost of the raw material. Thus the demand for wool having nearly ceased, the sheep have been destroyed by thousands, as their support became a burden to the proprietors.

The tariff of 1824 afforded a clear demonstration of two important facts: one, that the protection of American manufactures, and building up an American system are clearly recognized as substantial portions of the policy of our National Legislature; and the other, that that body seriously intended to protect and foster the important branches—wool-growing and the manufacture of woolen goods. This encouraged our capitalists to enter into both. Investments were made in the latter in buildings, machinery, and materials, to the amount, it is believed, of $50,000,000, and for some time the prospects were truly flattering. The number of sheep in the United States has been estimated at 15,000,000, which, at two dollars each, amount to $30,000,000, making an aggregate of $80,000,000 invested in these two collateral branches. The fleeces of the sheep, at three pounds each and at 30 cents per pound, would amount, annually, to $13,500,000.

But it proved in this case, as in many others, that our citizens held their prosperity by the very uncertain tenure of foreign legislation and foreign fluctuations. In the midst of their prosperous career, a tornado burst on both the growers and manufacturers of wool. In consequence of the calamitous scenes in Great Britain in 1825, immense exportations of woolen goods to this country took place, which were, as formerly, sacrificed frequently below cost and charges. With such competition all struggle is

	Barrels.	Value.
© 1826	857,820	$4,121,466
To Mexico and South America	285,563	1,431,178
Former markets	572,275	2,690,288

unavailing. The American manufacturer is expelled from his own market; his industry prostrated, and he and his family are doomed to ruin unless the extent of his capital may enable him to survive the shock, with the sacrifice of all his profits and part of that capital.

The distress in Great Britain, and the excessive exportations of woolens from that country to this, would have been sufficient to produce a great depression in the woolen branch here. But another cause of depression has been brought into operation. The British Government, ever wide awake to foster and protect its manufactures, reduced the duty on wool from six pence per pound to one penny, and to a half-penny on wool below 1s. per pound. Thus, while the American manufacturer pays, in some instances, a duty of 20 and 25 cents per pound, the British pays but a penny or a halfpenny; whereby nearly the whole benefit intended for the American in 1824 is done away.

It is a melancholy truth, which cannot fail to make a deep impression on your honorable bodies, that the great capital invested in the breed of sheep and in the establishments for woolen manufactures has, in consequence of the depression of these branches of industry, depreciated 30, 40, and, in many cases, 50 per cent.

The following facts may enable your honorable bodies to form some estimate of the importance of the woolen branch. A factory employing 160 hands (and there are probably fifty or sixty such factories in the United States) would consume 100,000 pounds of wool per annum. To produce this quantity of wool would require 35,000 sheep. These would occupy 23,000 acres of land, divided into 115 farms of two hundred acres each; every farm supporting 300 sheep and a family of six persons, almost entirely devoted to sheep husbandry. It therefore follows that 50 factories, each with 160 operatives, give employment to 5,750 families, and a population of 34,500 persons, who cultivate 1,150,000 acres of land; and it is important to observe that land of inferior quality answers well for sheep grazing.

It is hardly necessary to make any addition to these facts. Yet it may be proper to state, that but for this employment, most of those 34,500 persons, and of the 1,150,000 acres of land, would probably be employed in raising breadstuffs of various kinds; thus increasing production and the glut of the markets, and depreciating the price of those articles, already too low to remunerate the capital they employ.

Some imperfect idea may be formed of the beneficial effects of this manufacture on commerce, from the fact that a single woolen manufacturer in Massachusetts consumed last year, notwithstanding the depression of that branch—

100,000 pounds of wool, equal to 50 tons, of which 40 were imported.
27 tons of dye-wood.
13 tons of oil.
2 tons of foreign soap.

A multiplication of this amount by the number of factories in the United States would produce a most interesting result as regards the mercantile portion of our citizens. In fact, there cannot be a doubt that the freights of the raw materials for this and other manufactures give full employment to more tonnage than all the dry goods imported into this country.

Your memorialists have learned, with great surprise and regret, that associations of their fellow-citizens have taken place in different parts of the southern States, by which the power to impose duties on imports is attempted to be confined to the mere purposes of revenue; the exercise of that power for the protection of manufactures is denounced as unconstitutional; the operation of such duties is declared to be oppressive and unequal, and, of course, unjust; and gloomy predictions are hazarded of retaliation, by restrictions and heavy duties on our cotton and tobacco, on the part of Great Britain, in the event of any increase of duties on manufactures.

The limits of a memorial forbid much discussion on these assumptions, which, we respectfully state, have been so often and so fully disproved that we could not have expected to be called on at this late period to offer any arguments against them. We yield, however, to the necessity of the case, although it is but repeating arguments already hackneyed. We shall be very brief, and therefore we barely state that, in the first Congress, presided over by the illustrious Washington, and embracing a number of the members of the convention which framed the Constitution, who were certainly as well qualified to judge of its intent and meaning as any persons of the present day—in that Congress, we say, there was not a single exception alleged to the measure in question on the ground of unconstitutionality. The most highly gifted members of that body not only admitted the right, but, in a variety of cases, powerfully advocated the exercise of it as far as the interests of their particular constituents were concerned. Fortunately the debates of that Congress are still extant, and the speeches of Mr. Madison, Mr. Ames, Mr. Clymer, Mr. Fitzsimons, Mr. Carroll, Mr. Wadsworth, Mr. Boudinot, &c., may be consulted on the subject. To this, let us respectfully add, that the preamble of the law for imposing duties on imports, the second passed by that Congress, runs, "Whereas it is necessary for the support of Government, for the discharge of the debts of the United States, and the ENCOURAGEMENT AND PROTECTION OF MANUFACTURES, that duties be laid on goods, wares, and merchandise imported."

We beg leave, with all due respect, to state that these facts alone ought to settle this important question forever. But it is to be observed that other facts, affording unequivocal corroboration of this construction of the Constitution, remain to be stated. This system was distinctly recommended by General Washington, in his speech to Congress, at an early period of his career as President, and in his last speech to that body in 1796. Mr. Jefferson, Mr. Madison, and Mr. Monroe held the same language in their messages. And, so late an 1816, Mr. Lowndes, one of the most zealous, intrepid, and enlightened advocates of the rights and interests of the southern States, asserted the same principle clearly and distinctly. We conclude with the fact, of equal force with all the rest, that the practice of the Government, from 1789 until 1820, has been uniform on the subject, and never, to our knowledge, once questioned until 1820—a period of thirty-one years. And what is now to overrule this vast testimony? The very strained construction that *bounties* and *protecting duties*, producing the same result of fostering manufactures, are identically the same; and that the power of Congress to grant bounties having been proposed and rejected in convention, protecting duties were, by implication, likewise rejected. This, we beg leave to state, is fully as illogical as to assert that gypsum, marl, lime, and wood ashes are all the same substance because they all serve to manure the soil.

Duties absolutely prohibitory were, in 1789, imposed on manufactured tobacco and snuff; six cents per pound on the former and ten cents on the latter. But even these high duties were not deemed sufficient to guard the interests of the tobacco planter. They were raised, in 1794, *to twenty-two cents on snuff, and ten cents on manufactured tobacco.* Of these exorbitant duties, imposed, not for the sake of revenue, but avowedly for the exclusion of the articles, and to secure to the tobacco planter the entire

market of his own country, to the consequent injury of the revenue, the manufacturing portion of the nation never harbored a thought of complaining. We beg leave further to state, that a duty was, in 1789, laid on raw cotton, 150 per cent. higher than the duty on cotton goods, to encourage the culture of that raw material; that a duty was, at the same time, laid on indigo, to encourage its culture, 200 per cent. higher than on the great mass of manufactured goods; that the duty on brown sugar, an article of great bulk, heavy freight, and, in some degree, a necessary of life to the poorer classes of society, is from 75 to 100 per cent., which is far higher than any duty on manufactured goods, except coarse cottons; and, finally, that, for the encouragement of our navigation, the duty on teas imported in foreign vessels was, by the tariff of 1789, 125 per cent. higher than on those imported in American vessels. Various other duties for the protection of agriculture and commerce have been imposed at different times during the progress of our Government, for the details of which we refer to the statute books, and which, we repeat, have never been murmured against or complained of by the manufacturing portion of the nation.

We respectfully state that the objection to the imposition of duties for the protection of manufacturers, on the ground of their oppressive tendency, and "taxing the many for the benefit of the few," is equally ill-founded. In every case, without a single exception, in which efficient protection has been afforded to American manufactures, the result has been to produce an article superior in point of utility, and at a lower price than the imported one. American nails, for instance, subject to a duty of 70 per cent., are sold 40 per cent. cheaper in Philadelphia than in Liverpool. American canvas and window glass are cheaper and better than the imported. The same observation applies to chemical articles generally. Cotton goods are 50 per cent. cheaper and 60 per cent. better than were the imported articles for which they were substituted when the imposition of the square yard duty took place. The enumeration might be extended to a great variety of other articles, but we deem it unnecessary to enter into further detail.

On the subject of retaliation, we beg leave to observe that, as the nations of Europe, because they can supply themselves with breadstuffs, do actually, in order to protect their agriculturists, prohibit ours altogether, the cultivation of which forms the chief dependence of five or six millions of our population, the threat of retaliation on their part, held out by our own citizens, should we judge it proper not to meet positive exclusion by exclusion, but merely to impose additional duties on such articles as our industry can supply, is truly preposterous. Foreign nations are the aggressors. The aggression began and has been continued for years on their part, without an attempt at retaliation on ours. So far as Great Britain is concerned, it is to be observed that there is a regular annual balance in her favor of from four to eight millions of dollars. Last year we exported to her only $21,209,054, and imported $25,458,975. With respect to tobacco, her entire consumption of the article from all the world is only 14,000 hogsheads per annum; and our cotton is almost as indispensably necessary to her as food for her population. The whole amount of our domestic exports to Great Britain and France last year, cotton and tobacco excepted, was to the former Kingdom $1,709,122, and to the latter $276,797. The tobacco exported to both nations amounted to only $3,602,356.

There are important considerations connected with this subject deeply interesting to such members of your honorable bodies as are engaged in agriculture; more especially, for a reason which will appear in the sequel, to those devoted to the culture of cotton. There is too great a proportion of our citizens employed in agricultural pursuits. At the last census the agriculturists formed 83 per cent. of the entire population. The proportion has not decreased since; hence the demands of the markets, foreign and domestic, do not keep pace with the increase of production. While our means of producing a suplus for exportation are constantly increasing, the foreign markets have been diminishing. So completely and unprecedentedly have they fallen off, that of most of our staples, except cotton, we export less in quantity than we did in 1790, even before the flames of war spread throughout Europe, though our population has nearly trebled since that time; (see table A.) Notwithstanding this reduction of exports, all the markets in the world, into which our produce is received, are almost constantly glutted with it; the demand is slow, the prices reduced, our merchants suffer heavy losses, agriculture languishes, and the resources of our country are blighted by our policy. The average for two years, 1800 and 1801, of the domestic exports of those of our citizens not engaged in the culture of cotton, (about 5,000,000 souls,) was $35,787,043. The domestic exports of the same description of citizens in 1826 (about 10,000,000) were $28,030,448. Thus the melancholy fact appears, that while our population increases in an unexampled ratio, the quantity and value of our exports generally, cotton excepted, decrease. This sufficiently accounts for the occasional depressions of the prosperity of a country possessed of unexampled advantages, and proves the pernicious nature of our policy. A retrospect of a few years will shed strong light on the results of that policy. The extreme depression of manufactures from 1816 to 1822 drove thousands and tens of thousands of manufacturers to farming. Thus was that branch of industry overstocked by the conversion of so many customers into rivals. Hence thousands of acres, where the climate and soil permitted, were converted, from tillage and pasturage, into cotton and tobacco plantations. The planting of tobacco was soon overstocked, and cotton was substituted for that article; hence the enormous increase of the export of cotton, notwithstanding the great and steady increase of the domestic consumption. The export of Upland cotton was more than doubled in four years, from 1819 to 1823. In the former year it was 80,013,843 pounds, and in the latter 161,586,582 pounds; and the proceeds of the latter quantity fell short of those of the former. Nothing can more incontrovertibly prove the utter impolicy of our system, as regards the southern States, than this obvious and pernicious result of depressing manufactures and farming, and thus unduly increasing the production of cotton. To this source may be fairly traced the ruinous reduction of the price of that valuable staple, and all the depression that has prevailed for years in the cotton-growing States.

Total export and proceeds of Sea Island and Upland cotton for 1819 *and* 1823.

	Pounds.	Value.
1819	87,997,045	$21,081,763
1823	173,723,270	20,445,520

A candid view of the preceding facts will satisfy every unbiased mind that the conversion of 150,000 cultivators of cotton into farmers, and of double the number of farmers into mechanics and manufacturers, would produce the most salutary effects on the general prosperity of the country to an incalculable extent.

Here we respectfully close the arguments in favor of the system we advocate, with the hope that

our facts and inductions will irresistibly prove the soundness of the maxim of Adam Smith, that "*whatever tends to diminish, in any country, the number of artificers and manufacturers, tends to diminish the home market, the most important of all markets for the rude produce of the land, and thereby still further to discourage agriculture.*" And hence it clearly follows that it is the interest of the agriculturists to increase the number of artificers and manufacturers, in order "to increase the home market."

Besides the growers of wool and the manufacturers of woolen goods, there are various other descriptions of our fellow-citizens whose case requires further legislative protection. Instead of any enumeration on our part, we respectfully refer to the recommendations of the Harrisburg convention, which will be submitted to your consideration, and which we fully approve.

A.

Exports from the United States of flour, wheat, &c., for 1790 *and* 1826.

Articles.	1790.	1826.	Increase.	Decrease.
Flour.....barrels....	724,623	857,820	133,197	.....
Wheat.....bushels....	1,124,456	45,166	.....	1,079,290
Indian corn.....bushels....	2,102,137	505,381	.....	1,596,756
Shingles.....number....	67,331,115	71,991,000	4,660,885	.....
Tobacco.....hogsheads....	118,460	64,098	.....	54,362
Staves.....feet....	36,402,301	28,193,000	....	8,209,301
Rice.....tierces....	100,845	111,063	10,218	.....
Indigo.....pounds....	612,119	5,289	.....	606,830
Naval stores.....barrels....	122,777	96,157	.....	26,620
Spirits.....gallons....	370,331	212,970	.....	157,361

Submitting the premises to the serious consideration of your honorable bodies, your memorialists pray you will afford such relief as the pressing necessity of the case requires.

SEPTEMBER 20, 1827.

20TH CONGRESS.] No. 806. [1ST SESSION.

IN FAVOR OF INCREASE OF DUTIES ON IMPORTS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES JANUARY 3, 1828.

To the honorable the Senate and House of Representatives of the United States in Congress assembled:

The memorial of the subscribers, on behalf of the Pittsburg Manufacturing Association, humbly showeth: That the said association has been established and organized principally with a view to the encouragement and assistance of such manufactures of domestic production as might be fostered for the common benefit of our mechanics and the country at large. That they have, in the prosecution of this design, been enabled to ascertain what description of fabrics, by a small pecuniary assistance, by loans and advances, have been able to struggle into competition with the capital, experience, and skill of European artists. That for these, and such as these, they have nothing to ask, although convinced that, if the manufacturers who are now straining every nerve in this contest were more amply protected, it would afford the public immediate advantages, whose enjoyment under the present system is postponed. For, their observation from results the most indisputable, occurring under their own eyes, regards this position as established truth: *That when the country can supply an article, the higher the duty the sooner it can be afforded better and cheaper than any furnished from abroad.* When factories are suffered to obtain full operation, domestic ingenuity and rivalry never have failed to effect this result.

There are, however, some branches of manufacture that, notwithstanding steady application and labor, the best skill and industry that could be enlisted, and all the capital that could be brought to the task, have failed in competition with British power and wealth. With that enterprise which distinguishes our artisans, they have returned to the task, and redoubled their efforts, but have again been beaten down by temporary sacrifices, by inferior articles made for sale, and by evasions of the tariff. To these, and for such as these, they would ask the kind and liberal hand of Government to protect and rear them to that strength and maturity that may enable them to return tenfold any benefits now extended to them.

The relation this association bears to the manufacturers and mechanics of the country affords them but that indirect and general benefit which every citizen has in the prosperity of his fellows, and their representations are therefore entitled to as much praise for disinterestedness as those emanating from any eastern Chamber of Commerce.

We can scarce flatter ourselves that the time of Congress will be appropriated to a general revision of the tariff. Before proceeding to set forth our special purpose, we would, however, respectfully suggest, that for the improvement of the revenue, and its effect upon our domestic exertions, the time of credit on the duties should be reduced, or, if deemed more eligible, they should be made payable in cash; thus diminishing the expenses and risk of collection, while obtaining the immediate advantage of prompt payment. The manufacturing interest of the country can scarce view with complacency their own Government lending capital to operate directly against our home industry.

We would further represent the expediency of a general provision that the ad valorem duties should be regulated upon an assessment of value made in our own ports. This would operate as an effectual check upon fraudulent invoices; particularly when the value of the goods is but little higher than the minimums, it would remove the temptation of placing them lower. In adopting this regulation, we should but follow the example of those nations whose rivalry presses hardest upon the exertions of our own citizens.

The tariff of 1824 has enumerated certain articles of *iron manufacture*, and subjected them to specific duties. Having experienced the general benefit and efficiency of this mode of protection, our more especial object, on this occasion, has been to pray the attention of your honorable bodies to the insertion in any bill regulating imposts sundry similar articles, subjecting them to the following, or such other specific duty as you may deem expedient. We have endeavored, in suggesting the following, to adopt the scale of duty furnished by the act of 1824; the variation requested being not so much in the amount of duty as in the alteration of the mode of assessing it.

Axes, 50 cents each; adzes, 33 cents each; drawing knives, 25 cents each; cutting knives, 33 cents each; scythes, 33 cents each; sickles or reaping hooks, 20 cents each; spades or shovels, (of iron or steel,) 25 cents each; squares, (of iron or steel,) 25 cents each; steelyards, drawing less than 100 lbs., 33 cents each; steelyards, drawing over 100 lbs. and under 300 lbs., 50 cents each; steelyards, drawing over 300 lbs., 66 cents each; scale beams, from 12 to 18 inches long, 50 cents each; scale beams, from 18 to 24 inches long, 100 cents each; scale beams, from 24 to 36 inches long, 200 cents each; scale beams, all over 36 inches, 300 cents each; screws of iron, weighing 25 lbs. or more, 5 cents per pound; handsaws, 50 cents each; socket chisels, 5 cents per pound; vises, 3 cents per pound; bridle bits, of cast or wrought iron, unfinished, 50 cents per dozen; bridle bits, of cast or wrought iron, finished or tinned, 50 cents per dozen; bridle bits, of cast or wrought iron half plated, 100 cents per dozen; bridle bits, of cast or wrought iron, full plate, 200 cents per dozen.

In common with a large portion of our fellow-citizens, both east and west, we have regretted the injury sustained by the manufacturing interest by the loss of the "woolens bill" of the last session, and would anxiously hope that such an act, embracing provisions for the protection of all connected interests, so as to obviate all objection in the minds of the friends of the system, may be passed at an early period. The features of the bill, as suggested by the Harrisburg convention, have been examined and approved by your petitioners. The immediate operation of such an act would, we believe, serve to animate and enliven many languishing establishments, to restore to our farmers markets they have lost, and generally to invigorate the industry of the country.

The experience of the United States, north, south, and west, uniting in opinion as to the advantages bestowed by the high duties on coarse cottons, we shall conclude by respectfully requesting the prosecution of this species of duty, so widely beneficial, and the extension of it to the finer kinds of cotton goods, including those dyed, stained, or printed, raising the minimum square yard duty on these articles to fifty cents. From the progress and present state of the cotton factories, we are satisfied they are prepared to deserve this further encouragement, &c.

And we would respectfully pray, &c.

JAMES S. CRAFT,
THOMAS HAZELTON,
JAMES ARTHURS,
ALEXANDER MILLER,
JOHN SHERIFF,
Committee, &c.

20TH CONGRESS.] **No. 807.** [1ST SESSION.

AGAINST INCREASE OF DUTIES ON IMPORTS.

COMMUNICATED TO THE SENATE JANUARY 3, 1828.

To the honorable the Senate of the United States:

The memorial of the citizens, inhabitants of Richland district, in the State of South Carolina, respectfully showeth: "That your memorialists have observed, with great and reasonable apprehension, the dangerous and never-ending encroachments of persons who claim as a right from your honorable body an universal *system of protecting duties* in favor of all articles that any speculator may think proper to manufacture in these United States, greatly increasing thereby the price of the article upon the purchaser who needs it, to the manifest detriment of the whole class of purchasers and consumers who constitute, in fact, the PUBLIC.

Your memorialists, deeply suffering under this system of protecting duties, so far as it hath already proceeded, and neither feeling nor expecting any benefit to themselves in return, desire to express their deliberate conviction that Congress possesses no power under the Constitution to enact any such system of peculiar protection, or to favor, in any manner, one class of citizens at the expense of the rest; that such a system has been long felt in this State as equally unjust in its principle and in its operation; that it arrays the pursuits and the interests of one section of the Union against those of another, conferring advantages and privileges arbitrarily, unequally, and in no degree sanctioned by the Constitution or by justice; and that it is liable to great abuse, as a political engine, by bribing one section of the Union with the plunder of another.

Your memorialists are willing to pay toward the necessary REVENUE of the country whatever sums Congress may think it right to call for; but they utterly deny that Congress possesses any constitutional

authority to impose taxes for any other purpose. They consider the laws of this kind, already passed, as encroachments on the common compact between the States of this Confederacy. Such laws have been submitted to from feelings of generosity, and from motives of peace and good neighborhood, although their injustice has been most manifest, and their oppression severely felt. Your memorialists, therefore, are fully of opinion that it is advisable to retrace the steps that have been taken, and to undo the mischief that has been done, rather than to add any further strength to a system in every way so objectionable and so revolting.

But your memorialists now see, with profound regret, that they are doomed to suffer without any hope of termination to these impositions and encroachments; that their honest earnings are legislated out of their pockets, to be bestowed gratuitously on citizens of a distant part of the Union, or to be expended in operations in which a part only of the Union is interested, and from which your memorialists have no reasonable expectation of benefit; that the tax laws to be enacted are in future to be, as for many years they have been, not national but sectional, so that the benefit of the Union to this State is becoming daily more dubious and disputable.

Your memorialists cannot help dwelling a moment longer on this branch of their just complaints. The duties laid by Congress, of whatever description, are levied, in great part, on articles purchased by southern industry and consumed by the south; but these duties are expended almost exclusively for the benefit of other sections of the Union. All the taxes that support the expenditures of the Army, of the Navy, of the various fortifications, of roads and canals, in whatever proportion we pay them, return to us no more. All that is taken from us is disposed of elsewhere. We are benefitted in the south by those expenditures in no way that we can perceive or feel. All that we pay is accumulated in defending and improving distant sections of the Union, and the prosperity of the north is built upon the impoverishment of the south. Although we have long submitted without complaint, the inequality and injustice of this state of things is becoming too glaring to remain unnoticed, and the burdens it imposes on us too heavy to be borne in silence any longer.

Deeply impressed with these considerations, your memorialists do earnestly, with the highest respect for your honorable body, entreat that all laws heretofore passed under the influence of, and with a view to a *tariff of protection*, may be repealed; that no laws be hereafter passed imposing duties or taxes of any description but what the real wants of a necessary REVENUE may require; and that the principle and practice of *protecting duties*, by which the industry of one class of citizens is fostered and rewarded at the expense of the rest, be forever abandoned.

And your memorialists, with all respect, submit to the wisdom of your honorable body the aforesaid request, and earnestly pray that the relief called for by this memorial may be granted.

20TH CONGRESS.] **No. 808.** [1ST SESSION.

AGAINST INCREASE OF DUTIES ON IMPORTS.

COMMUNICATED TO THE SENATE JANUARY 4, 1828.

To the honorable the President and members of the Senate of the United States in Congress assembled:

The memorial of the Chamber of Commerce of Charleston, South Carolina, and of other citizens of Charleston, respectfully showeth: That your memorialists approach your honorable body to offer their solemn remonstrance on a subject in which they cannot but take the deepest interest and feel the liveliest solicitude. Your memorialists allude to the late bill for an increase of the duty on woolens, and which they have reason to believe will be again brought to the view of Congress at the approaching session. It is against the provisions, not less than the principle, of that bill that your memorialists would most earnestly remonstrate, and implore your honorable body to pause before the doctrine of commercial restrictions is so incorporated in our legislation as to constitute a part of our permanent policy. The danger of all legal restraints on foreign commercial intercourse consists in their *commencement*—the difficulty in their *removal*. The general views on this subject do not admit of further illustration from argument, nor can they be strengthened by any additional appeal to experience. If the lessons of history fail to enlighten and forewarn on this subject, the struggle now in progress on the other side of the Atlantic, between rival interests established by law afford a solemn admonition to States who have not yet encumbered their onward course with restrictive regulations.

Your memorialists do not rest their opposition to the contemplated act on any exclusively sectional considerations or local views. They apprehend that the people of this country have a common interest in preserving their commercial code from the complexity and contradictions which deform those of Europe, and from the introduction into that code of any principle that, in its results, would place them in a hostile position to each other, that would arm the agriculturist of one section of the country against the manufacturer of a different section. If these interests will not harmonize by the slow and natural operation of circumstances, they can never be forced into an alliance by law.

There are two leading aspects in which the subject presents itself to your memorialists:

1. As the duties contemplated in the bill must constitute an aggravation of an already unequal and burdensome tax on the consumption of the southern States; and,

2. As they must have an increasing tendency to limit the foreign market for their staples.

On the first of these points the allegation of your memorialists is susceptible of the readiest proof; the evidence is accessible to all who will seek it in the spirit of impartiality. The duty on that class of woolens consumed by the slave constitutes an impost on capital under the guise of a tax on consumption. The slave of the southern planter must be clothed according to that standard of comfort which both interest and feeling prescribe. This is an inevitable tax on his owner, under all circumstances imagina-

ble—in periods of adversity as well as seasons of prosperity—in all conditions of the market for the produce of the labor of the slave. There is this peculiarity, then, which attaches to a tax on the consumption of the slave: it is one that cannot be got rid of, even under the most adverse state of things; nor does the burden admit of diminution, as in other taxes on consumption, by a reduction of expenditure; the expense of clothing the slave is brought within the narrowest limits of an economy that is consistent with humanity. All duties, therefore, which enhance the cost of clothing the slave fall with unmitigated pressure on his owner. In this view of their effects they partake of the essential features of a direct assessment; and the distinction between an impost in this form and a capitation tax on the slave is one more in name than in substance. The slaves of the southern cultivator constitute the greater portion of his capital; his land forms but a small part of his productive means. The entire southern region, which affords in the produce of its soil the means of maintenance to thousands, north as well as south, would become a barren waste without that species of labor by which it is now rendered productive. To assess the cultivator in the only means at his command to effect the most profitable results from cultivation, from the unfettered use of his whole capital, is to impose a *penalty*, in the form of a *duty*, on southern improvements.

Your memorialists are persuaded that the burden, in this form, borne by the southern States since the tariff of 1816 would, in its aggregate, constitute a great deduction from their productive means, and, in its annual amount, a heavy per centage on individual capital. They believe that accurate calculation would show that, on that portion invested and held in slaves, the present duty on woolens is equal to an assessment of three-sixteenths per cent. on such capital, and that South Carolina, assuming that one-half only of her slave population is clothed in foreign woolens, now pays, and has paid since 1816, an annual tax of between sixty and seventy thousand dollars on that portion only of her consumption of the article of woolens which is limited to her slaves.

It will be obvious, on the least consideration, that this is a duty distinct in its effects from that paid by the free portion of the population in general. The latter is a part of that contingent to the general fund which the southern planter contributes in common with all other orders of American society; the duty on the coarser description of woolens is an additional burden on him, in the ratio of the number of slaves he employs in cultivation. In cases of hired services the burden of taxes on consumption is borne in part by the employer when labor is high; but that burden is sustained exclusively by the laborer, in the diminution of his comforts, when such labor is low. But the price of maintenance, however high, for involuntary services, being paid without the possibility of relief or mitigation, as the burden admits of being neither shifted nor divided, it constitutes, in the opinion of your memorialists, an unanswerable argument against the policy (not to say anything of the justice) of aggravating by law this very unequal pressure. It will be recollected that this reasoning applies to the very coarsest description of woolens, which forms scarcely any part of the consumption of the laboring and poorer classes of the other States, and as relates to the existing duty.

Nor would your memorialists omit to urge those views (if they had not been already stated with great force and truth) which go to show that the proposed increase of duties must bear with a very unequal pressure on the different classes of American society, as burdening the poor in proportion to their poverty, and as exempting the wealthy in the ratio of their riches. Such duties are widely variant from the true intent and generous scope of our institutions, which look to the equal distribution of public burdens as the cardinal rule of legislation, whether as relates to the imposition of duties or the apportionment of taxes. Your memorialists are willing to admit that the home has, to a great extent, supplanted the foreign manufacture, but the policy of building up an interest on such a basis as high duties, which nearly amount to exclusion of the foreign article, becomes here again the interesting problem which the National Legislature, having a paternal regard to all the interests involved in the issue, is called upon to solve. It may be alleged that the domestic fabric has, by the process of high duties, been greatly reduced in price as well as improved in quality; but the true question for the consumer, in the apprehension of your memorialists, is the comparative price of the home and foreign article at the present, and not at any antecedent period.

On the other branch of the subject alluded to by your memorialists, to wit: the tendency of additional duties to limit the foreign market for the southern staples, they could open no views that are not familiar to the intelligence of the Legislature of the Union. There is no principle better established in commercial intercourse than that if nations will not buy they cannot sell. The effect of our national legislation is to deprive us gradually of our steadiest and wealthiest customers. There is no magic or mystery in the pursuits of trade; its laws are as simple as its ends are beneficent. The exchanges which mutually enrich nations are those of barter, and the great dictate of nature, with the law of human wants and human necessities, teach this truth, that legislators cannot create the elements of individual wealth and public prosperity, but they may prevent their full development and healthy action by artificial combinations and unnatural arrangements. It is impossible to foretell to what precise extent we may be deprived of the foreign demand for our staples by our persistence in the fatal policy of high duties. The depression from a contracted market is reached by successive steps in this artificial career. The connexions of business are not suddenly dissolved; the arrangements of commerce are not without some difficulty broken up; but nations will not, any more than individuals, continue to trade on unequal terms. We may profit for the moment by our prohibitory policy; we may sell without purchasing until fresh markets are sought out and opened; but the law is not more certain that brings fluids to their level than that nations cannot permanently and profitably trade together unless it is by the reciprocal interchange of their respective productions.

Your memorialists are of opinion that if the principle of legislation lately set up as the rule of conduct on this subject for Congress is to be acted on and carried out in practice to its full extent, a general depression and deterioration of property in the cotton-growing States may be predicted as the positive results. That principle is that Congress possesses the power of effecting a new distribution of the national capital, and, by forcing it into channels different from those into which it would naturally flow, to produce a corresponding change in the industrious pursuits of the citizen. Against such an exercise of power your memorialists solemnly protest. Commercial retaliation has been limited in the previous practice of the National Government to the vindication of the dignity or honor of the country, or with the view to produce the relaxation of foreign edicts or statutes that did violence to some principle of commercial reciprocity. But the exercise of the right to retaliate, as relates to countries which may choose to close their markets against a certain description of our produce, would involve the power to reduce to a common evel of poverty or misfortune those who still preserve the foreign market for their

productions, and those who, by the revolutions of trade, originating in the accidents of politics or the changes of foreign legislation, have unfortunately lost that market. It would be to make a portion of the people of this Union bear the burden, to a certain extent, of the British corn laws; to visit, in short, on a large division of our population, the pains and penalties of British legislation. If such a sacrifice were necessary to assert or vindicate the national honor, or to sustain any interest intimately connected with national defence, it would be submitted to by your memorialists, with the rest of their fellow-citizens, as a common burden for a common benefit. They cannot, therefore, conceive the propriety or justice of the plea which is employed to justify an interference that will lead to the depression of one interest for the relief of another. The southern agriculturist had no agency in producing that state of law or of circumstances abroad which, changing the channels of trade, left the western and northern cultivator to struggle with contracted markets and reduced prices. But it is a fact which does not admit of denial, that when the farmer of the Middle and Western States was in the enjoyment of open markets and profitable prices, the planter of the south had almost reached the last ebb of his fortunes, from the closing of the ordinary vents for his produce. He claimed no protection when he saw himself at the brink of ruin, his estates mortgaged, and the produce of his plantations perishing on his hands from the severe visitation of the accidents of war, as felt in those changes of the channels of trade which invariably follow in their train.

Your memorialists would beg leave to suggest, whether it would not be within the proper province and legitimate purposes of State legislation to effect that more equal division of capital and employment between agriculture and manufactures within those States which are desirous of producing such a result. This might be effected by a bounty or premium on manufactured produce within the local jurisdiction, and the subsisting arrangements in the other States would not be exposed to disturbance. These arrangements having their origin in that master principle of improvement—the sagacity of self interest in descrying the true path to riches—claim for the future as for the past, to be left to the voluntary and unfettered action of the same principle.

Your memorialists would also entreat your honorable body to pause, having already entered on a war of commercial restrictions, before we are too deeply committed in that false and fatal policy. They feel convinced that the British want only the colorable pretext of retaliation, to impose countervailing duties, which will alike reach the eastern ship owner and the southern agriculturist. The bill against which your memorialists protest will most amply afford this pretext. The commercial convention of 1818, between this country and Great Britain, expires by its own limitation in October, 1828. Is it not to be apprehended, if we pass this bill, and it becomes a law, that the British Government will refuse to renew that convention? The leading principle of that treaty, your honorable body knows, is the mutual abolition of discriminating duties, as regards the intercourse with British ports in Europe, on the ships and commodities of the parties, respectively, to that compact. We, however, possess the largest share of advantage from that arrangement. The carrying trade between the ports of Great Britain and those of the United States is enjoyed principally by American shipping. A higher duty on American cotton imported into British ports in Europe in American than in British ships will be in effect a discriminating duty in favor of British navigation, under the justifiable plea of retaliation, which would leave us without the power of inflicting a corresponding injury. Such a discrimination could not place the British ship owner in a worse position than he now occupies, as regards his share of the carrying trade between the two countries. It might improve that position. It would preserve a resemblance in the form merely of duties, which profess to countervail by inflicting an equivalent evil; but, in substance and effect, it would operate a double injury to us. It would, in the face of an abundant growth among ourselves, and the increasing competition of other countries, depress the price of our cotton in proportion to the British duty imposed on it; whilst, by lessening the employment for our shipping, it would contract our mercantile marine, and thus weaken our principal arm of national defence. Holding out a boon to the shipping interest of Great Britain, it would be deemed some compensation for the supposed pressure on that interest of Mr. Huskisson's free trade acts. That to this result our restrictive and prohibitory policy is likely to lead your memorialists feel assured, from an attentive observation of recent events and the state of public opinion in that country. Your memorialists feel the strongest assurance, therefore, that the persistence in our burdensome duties must lead, through countervailing and retaliatory acts, to the depreciation of the produce and property of the Southern States in a far greater degree than it will benefit any considerable class or portion of the United States.

Your memorialists have not adverted to the effect of excessive duties on the imports in the future diminution of the national revenue. But it requires no argument to convince the National Legislature that the experiment of direct taxes cannot be hazarded but in support of a popular war. The inability of the southern States to pay their contingent to a general contribution in this form will increase with the augmentation of the foreign duties; the power to pay will, under such circumstances, be in the inverse ratio of the demands of Government. Nothing short of an armed power could collect a direct impost in such a state of things. It remains for the National Legislature to say whether the revenue laws of the country shall be enforced with resort to so dreadful an alternative, and in the face of so imminent a peril to the Republic.

Your memorialists also feel it their duty to express their dissent to the assertion of the constitutional power of Congress to impose duties ostensibly for revenue, but virtually for protection. They feel confident that such is not the correct interpretation of this part of our national charter. Construing that instrument in conformity with its obvious purposes, and in the spirit which pervades the whole compact, your memorialists feel impressed with the truth that the power to impose duties for revenue would have been expressly limited to this single object if the framers of the instrument could have anticipated the course of our national policy. The right to raise a revenue by imposts is unqualified; because, your memorialists conceive, that being a branch of the taxing power, it would have been unwise to have limited it; like the other branches of the same power, it was judiciously left in the sound discretion of responsible agents. They therefore protest, in the absence of any express limitation, and in the general silence of the instrument on the subject, against the assumption that the power can be taken in any other and larger sense than as a means to a single end, and that end revenue. Is not this construction strengthened by the fact of the omission of any right of employing other legislative measures for purposes of protection? Is it not familiar to the knowledge of your enlightened body that there is a choice of expedients for this object? And that the favorers of domestic industry throughout Europe, in former days, employed bounties on exportation, in addition to duties on importation, to afford a similar protection to that claimed for the domestic industry of our own day and country? Why is the Federal Charter silent also

as to bounties on productions which are more directly promotive of the same end? But we find a positive prohibition in that instrument, both on Congress and the States, to impose duties on exportation; for fear, evidently, that the power might be used to trammel commerce in too great a degree from excessive taxation; whilst such prohibition forms the only restriction on the taxing power to be found in the whole instrument. The framers of our National Charter conceived that it was sufficient to confer the power to raise supplies in the mode by which revenue is most easily collected; but as they wisely thought there could not be importation without exportation, they would not give the power of taxing the exports. If the right to protect certain branches of industry is to be impliedly taken from the power to impose duties, your memorialists cannot conceive what can invalidate the plea for protection of the other branches, by claiming a premium or bounty, either on exportation or on production, for any article which may be grown or manufactured in our widely extended country.

There remains but one other view of the subject to which your memorialists would ask leave to call the earnest attention of the National Legislature; and which if they did not press on the deep consideration of your body they would conceive their duty but imperfectly executed. Your memorialists allude to the effect of high duties in placing the self-interest of the citizen in opposition to his social obligations. To respect the laws is one of the highest of our moral engagements; but there are limits to legal obedience, as well as political attachment, which daily experience admonishes statesmen are but too easily passed. The attachment, in fact, which constitutes patriotism is not a blind devotion, but an enlightened moral sentiment. It does not consist in a contracted and bigoted love for the soil on which our lot is cast, but in an intelligent and cultivated affection for the institutions which afford impartial protection to property as well as person, and for the laws which look to the rule of equality in the distribution of the burdens (pecuniary and personal) of the State. If in the delicate relation in which the citizen stands to his Government is found the source of some of his highest virtues and most disinterested exertions, so, also, in that relation will be discovered the origin of some of the greatest mistakes ever committed by statesmen; and none have been more conspicuous and remarkable than presuming to too great an extent on the undiminished strength of that affection which the citizen yields to his Government, in the unbought homage of his voluntary respect and liberal confidence.

All history proves that the spirit of opposition to laws which have their origin in partial and narrow considerations, which depress one class of citizens whilst they elevate another, first begins in expressions of discontent and disapprobation merely; but the frequent repetition of the wrong produces at last the sense of slighted interests, and the allegiance of the citizen is from that moment held by a very frail and insecure tie. Obedience to the law is then no longer voluntary, and veneration for compacts ceases to be a cherished and hallowed feeling. The general sense of injury gathers force in the progress of that legislation which is partial and deaf to the voice of remonstrance and entreaty. Laws incur the hazard, in such circumstances, of remaining a dead letter, from the odium attached to their execution; those who are appointed to the trusts of administration may find it a harsh, as well as painful duty to discharge, under the popular exasperation. These topics are not adverted to by your memorialists, and thus pressed on the attention of Congress, to inflame, to menace, or to alarm. The cautions they furnish are among the striking lessons of history and the familiar truths of daily experience. Your memorialists look with some apprehension to the growth of a spirit of disaffection that may come to regard the Federal Charter with alienated feelings, and in any, even the most remote sense, as the source of unequal burdens. They hope it may be long among the boasts of the parties to that compact that affection for the instrument itself is so bound up in the sentiment of patriotism as to be inseparable from it. But your memorialists would be wanting in one of the highest of the obligations which their present office imposes on them if they did not forewarn the Legislature of the Union against a too confident dependence on the unimpaired strength of that affection, whilst there continues to be neither pause nor rest to the spirit which has dictated our prohibitory and exclusive policy.

In behalf of the Charleston Chamber of Commerce.

DAVID ALEXANDER, *President.*

Attest:

R. HERIOT, *Secretary to the Charleston Chamber of Commerce.*

In behalf of a general meeting of the citizens of Charleston.

JOS. JOHNSON, *Chairman.*

HENRY N. CRUGER, *Secretary.*

CHARLESTON, S. C., *June* 15, 1827.

20TH CONGRESS.] **No. 809.** [1ST SESSION.

IN FAVOR OF INCREASE OF DUTIES ON IMPORTS.

COMMUNICATED TO THE SENATE JANUARY 9, 1828.

To the honorable the Senate and House of Representatives of the United States:

The memorial of the subscribers, residents of the city and county of Philadelphia, respectfully showeth: That your memorialists are deeply sensible of the great importance to the true interests of the United States of an extended support to the agriculture and manufactures of the country. They therefore respectfully pray that you will be pleased to give your earliest attention to this great national object, by imposing such salutary additional duties on the leading important articles made from our great domestic staples as your wisdom shall direct, which will protect from imminent danger a large capital already embarked, and, as your memorialists fully believe, produce the most prosperous results to the community at large.

Your memorialists respectfully represent, that no interest of this community suffers at this time more for want of the home market than that of the farmer. Deprived, as he is, of a foreign demand for his produce, the annual importation of upwards of twenty millions of dollars in manufactures from Great Britain, it is obvious, must be of great injury to him. The value of every commodity for the comfort and luxury of life is mainly drawn from agriculture; hence the large importations made from England have the tendency at once to deprive the farmer of a sale for his productions in his own market, while they are entirely excluded from that country by the existing acts of the British Government.

Your memorialists beg leave further to state to your honorable bodies that the ability of our manufacturers to supply for the consumption of the United States most of the articles made of cotton and wool, and many of those of iron, flax, and hemp, which may be required, is now no longer matter of doubt, experience having established the fact that nothing is wanting to insure success to the American manufacturers, permanency to their establishments, and reduction of prices to the consumers, but a market at home for the sale of their various fabrics.

Your memorialists deem it unnecessary to go into much detail, or to enlarge upon the subject. It may not, however, be improper for them to state that the State of Pennsylvania in general, and this city and county in particular, are deeply interested in the growth and manufacture of wool, and in the manufacture of cotton and iron.

It is estimated, and your memorialists believe accurately, that at least ten thousand persons are now employed or supported in the city and county of Philadelphia in the manufacture of cotton; and they do not hesitate to declare that an additional duty on imported cottons, raising the minimum square yard duty on dyed, stained, and printed cotton goods to fifty cents, would give employment in a short time to double the number of operatives, not only here, but throughout the Union, and produce the same important results that have already taken place by the square yard duty of 1824, which has caused a reduction in price of thirty-three per cent. on all low-priced cottons, while the consumer is furnished with a more durable article

A considerable, a valuable, and an increasing portion of the export trade of Philadelphia now consists of cotton goods, glass ware, and others, manufactured in and near this city.

Your memorialists forbear to state to your honorable body further detail on the subject; they fully believe that it is expedient to increase the duty on the foreign manufactures of cotton, wool, iron, hemp, and other articles recommended by the memorial from the respectable body forming the convention held at Harrisburg in July last, which will claim from Congress the attention to which it is entitled; and they respectfully, but earnestly, beg leave cordially to unite with the said memorialists in making an appeal to the Councils of the nation on behalf of what they believe to be the vital interests of the country.

20TH CONGRESS.] No. 810. [1ST SESSION.

AGAINST INCREASE OF DUTIES ON IMPORTS.

COMMUNICATED TO THE SENATE JANUARY 9, 1828.

The memorial of the citizens of Georgetown and its vicinity, to the Congress of the United States, respectfully showeth:

That your memorialists approach the Legislative Councils of the General Government with that respect for the constituted authorities that has invariably marked their course from the first efforts of the American nation in the great cause of independence to the present hour. Whatever may have been the difficulties in which our beloved country has been involved, we have, in the true spirit of the language that in part composes our State escutcheon, "*Animis opibus que parati*," lent our unceasing support to the advancement of the great and just principles of the charter of our independence; we have borne without a murmur all the restrictive measures that have been imposed upon commercial intercourse, whilst the product of our labor was perishing in our granaries; we have cheerfully paid whatever has been demanded of us for the prosecution of the late war, although we were utterly deprived of a market for the staple commodities of our country. We have witnessed the various acts of your honorable body for the encouragement of domestic manufactures without complaint, trusting to that wisdom and patriotism which have heretofore so signally advanced the real interests, happiness, and glory of the country. It is therefore with feelings of unfeigned regret that we now appear before you remonstrating against any course of public policy which may be agitated in your councils. But when we can no longer be insensible to the evils with which we are likely to be visited by the passage of a law, lately under your consideration, usually denominated the "woolens bill," it becomes our duty calmly and dispassionately to state those objections to the measure which we are compelled to make in consequence of the unequal and heavy burdens that will, by its enactment, be thrown upon our citizens. We hold this truth to be self-evident, that the charter of our liberties secures to every citizen a perfect equality. There is no office so high to which all may not aspire, no rule of conduct so oppressive but all shall share alike the inconvenience. The law cannot throw its protecting mantle around one, but must contain within its ample folds the whole national family. No privilege can be extended to any from which the many are excluded; and *all* burdens for the support of Government are to be borne alike by *all*, according to the revenue of each. To prevent the collision that might arise between the several States the framers of the Constitution very wisely gave to the General Government the power of regulating foreign and domestic commerce, to lay and collect imposts for the purposes of revenue. From the adoption of the Federal Constitution, various enactments of Congress, laying duties upon imports for the purposes of revenue, were made until the year 1816. At this period the applications for protecting duties were made by those who had invested their capital in manufactures during the late war, and the question, for the first time, was seriously agitated, whether

Congress had the power to protect and foster one species of industry at the expense of any other. We were not insensible to the fact that every increase of duty upon imports operated as a bounty to those who had engaged in manufactures; but, so long as we believed the assessments were made for the purposes of revenue, we submitted without reluctance, conceiving it to be dishonorable to oppose the constituted authorities of the country in any measure which they might adopt for the general welfare and prosperity, so long as the principles of the Constitution, under which we had confederated, remained inviolably sacred. It is now no longer a matter of speculation that Congress have seriously entertained the opinion that it possesses the power to lay protecting or prohibitory duties at pleasure. That the questions whether the burdens will be borne *equally* by the citizens of the United States; whether the rights and interests of all be *equally* consulted; whether all are *equally* protected, are of little consequence; they have the power to will, and we are bound to obey. The power is now claimed under the general provisions of the Federal compact, and we believe that a surrender of the principle by us would be an abandonment of that beautiful feature in our Government, *equality*.

Power, like the lights of science, is always progressive. Those who are clothed with great authority are always ready to extend their privileges. *That* is now done almost without complaint or resistance, the bare proposal of which shocked the nerves of almost every man in the convention. The convention refused to give to Congress the right to grant incorporations, and the right to incorporate a bank was expressly negatived. But we see how ineffectual were the efforts of a host of patriots upon the subject of incorporating the present company of money dealers, most incorrectly called a National Bank. This fact is only adverted to as an illustration of the general principle that an assumed power in the hands of rulers seldom ceases with the first exercise of it. The progress of the protecting acts is a more apt illustration, as it is connected with the very subject which your memorialists are now compelled to protest against. The acts of Congress of 1818, 1820, and 1824, increased the burdens upon the agriculturists to so great an extent that the whole country was convulsed at the passage of the last act in 1824. Your memorialists became greatly alarmed when they discovered the principle maintained that Congress possessed the right to protect or prohibit at pleasure. The unequally increased duty upon cotton bagging, an article of absolute necessity to the southern planters, so entirely developed the views of the majority, who paid not one cent of the increased duty, that your memorialists became justly alarmed. The imposition of a much lighter assessment upon our revenue by an English Parliament, where we were not represented, caused that glorious revolution which established our liberties. It is true that we were represented in the American Congress in 1824, and ably represented, but how idle was every recurrence to the principles of the Constitution; how visionary the hope to avert the evil by showing the unequal bearing of the duty upon our citizens; how frail the appeal to the human heart where interest and political ambition hold undivided sway! The southern representatives were a minority, they were voted down, but not vanquished, and to their Spartan valor we feel ourselves greatly indebted.

Your memorialists consider the tariff lately proposed upon coarse woolens as an entire prohibition of the foreign article; and why not prohibit the article in express terms, and say to the southern planters, you shall buy solely from the northern manufacturers? The northern farmer grows the wool, the northern manufacturer makes the fabric, and the southern planter has no other alternative than to pay the price demanded. Is there any equality in this? Does not such a state of things serve to enrich one part of the nation at the expense of the other? And in what manner does it enrich the country? The taking of the money of A to give to B leaves the sum of individual, and, consequently, of national wealth, the same. There are no corresponding protecting duties in favor of the growers of the raw material. It is true there is a trifling duty upon cotton imported into the United States, laid originally for the purposes of revenue, when not a pound of cotton was exported from this country. This duty is so small that the manufacturers of cotton goods import large quantities of this staple from the West India Islands and from South America. We have never applied for an increase of this duty to favor one of the principal and most important staples. When our planters found it impossible to grow indigo for exportation, they did not call upon Congress to protect them in any manner whatsoever. They changed the staple of the country, and sought a different channel to make their labor productive. This is the true policy of the Government, in the opinion of your memorialists, to permit industry and capital to seek their own employment. The sum of national wealth is increased in the same ratio with individual prosperity; and your memorialists are of opinion that individual sagacity and enterprise are the safest depositaries of industry and capital.

Your memorialists have yet to be convinced of the fact that the manufacturers of coarse woolens have any claims to further protecting duties. The sales of woolens of domestic manufacture in the fall of 1825, at Boston, produced from 30 to 70 per centum upon the capital invested; taking the minimum of per centage stated, and it will be then at least five times MORE than is made by the agriculturist of the south upon their capital. If the manufacturers of coarse woolens do make less upon their capital than those who are engaged in the making of cotton fabrics, your memorialists can see no good reasons why it should form a subject of your deliberation to devise ways and means by which they may amass the enormous profits now received by the latter. It would better comport with the interest of the agriculturists, and those concerned in commerce, to reduce the tariff upon cotton goods. So long as the revenue, made upon any particular branch of industry, yields a fair interest, so long will it flourish without the assistance of Government; and, whenever it ceases to do this, it only proves an unsuccessful enterprise and investment of capital, and the true policy of wise statesmen will be to let the incautious speculator feel alone the ill effects of his own errors. Your memorialists cannot perceive how it can be in the powers of governors to make a losing investment of capital profitable to the country, when it is a losing concern to the individuals therein engaged. It is true that protection and bounties may give relief, but all interference of this kind adds nothing to the weath of the nation; it will only impoverish one branch of industry to enrich another. To do this is a violation of that equality of rights which is the basis of our confederation. It is a violation of justice to take the proceeds of productive labor to reward the unsuccessful efforts of the incautious speculator.

Your memorialists are of opinion that capital should be left free to find its own employment. The sagacity and self-interest of individuals will soon discover their true interests, and in doing that, the best interests of the country will be advanced, for the wealth of Government is but the aggregate wealth of the individuals who compose it. If one branch of industry be entitled to your consideration, certainly every other should become equally an object of attention. In the autumn of 1825 the woolen manufacturers realized 30 per centum upon their investment. At the last sales in Boston the papers of that city announce that the fabrics of wool were sold at fair prices. If every manufacturer has the right to call upon you for legislative enactments whenever his investments of capital shall fall below his expecta-

tions, why have not the ship-builder, the exporting and importing merchant, and the agriculturist, the same right? We did not call upon you for legislative aid during the existence of embargoes, non-intercourse acts, and war, when our cotton was selling at six cents per pound, and our rice at one dollar per hundred. We formed no peace societies; had no conventions to drive the Government into such measures as would have sullied the national honor. We bore the inconvenience, and submitted to the evil without a murmur. At the present time, when the whole civilized world is at peace, when the receipts of the Treasury are not only sufficient for the current exigencies of the Government, but enables us to discharge a part of the war debt, any branch of industry that is unable to protect itself, with the present high tariff to support it, ought not to be further protected, but abandoned.

Your memorialists are most gratified, and, as Americans, are proud to see the improvements that are daily made in American manufactures. We hope the time may come when we shall be entirely independent of foreign supplies; but it is the part of wisdom to let this state of things arrive by those ordinary gradations which will give them strength and permanence. Let the agriculturist proceed in his employment and enrich the country by his labor. Let the merchant pursue his present profitable occupation; and, whenever the proper season shall arrive to disinthrall ourselves from foreign supplies, there will be a greater capital to invest in manufactures, the country will be flourishing and the nation prosperous. But by forced means and improvident legislation to bring forward prematurely any particular branch of industry at the expense of all the rest, produces a situation by which nothing is gained, but much is lost.

With these views and convictions your memorialists most respectfully remonstrate against any increase of the present duty on coarse woolens, believing the measure not sanctioned by the Constitution, not called for by the present state of that class of manufactures, unequal in the burdens which it will impose upon other more important branches of industry, and calculated to produce such feelings and excitements as may endanger our political safety and impede us in the rapid march we are now making to the most elevated stand in the rank of nations.

ABRAM MYERS, *Intendant of Georgetown,*
in behalf of the Town Council and citizens of the town and its vicinity.

SOLOMON COHEN, *Secretary.*

20TH CONGRESS.] No. 811. [1ST SESSION.

AGAINST INCREASE OF DUTIES ON IMPORTS.

COMMUNICATED TO THE SENATE JANUARY 9, 1827.

CHARLESTON, *August* 24, 1827.

The anniversary meeting of the Agricultural Society of South Carolina was held on the 21st instant, when the following preamble and resolutions were unanimously adopted, viz:

That the agriculturists of the south have ever reposed confidence in the National Government, and given it their decided support while acting within the scope of its constitutional powers; but the recent proposition before Congress for protecting duties on certain articles of domestic manufacture (which they deem a partial legislation for local advantage, and subversive of their interest) induces them to remonstrate, temperately, yet firmly, against the exercise of powers not delegated by the Constitution. During the discussion of the tariff of 1824 they were assured that it was intended as a revenue, and not as a protective measure, and no further attempt would be made to increase it for many years; yet in 1827 the woolens bill (than which none of more pernicious tendency could have been framed) was suddenly introduced and passed through the House of Representatives in Congress, and but for peculiar circumstances would have passed the Senate. From the concentrating efforts of the manufacturers they have unequivocal reasons for believing that the proposition will again be brought forward at the next session of Congress, and, should it be passed, will bear with peculiar severity on the southern States. Commerce, agriculture, and manufactures are equally entitled to the protection of the Government, and reciprocally beneficial to every section of the Union; but that system of policy which tends to the restriction of either for the protecting patronage of the other is in direct hostility to the principles of the federal compact, and to the coequal immunities guaranteed by the Constitution. All that the agriculturists of the south demand is the unrestricted benefit of their industry; nor do they feel disposed to withhold coextensive privileges from the manufacturers. But as they did not force the manufacturers into their speculations, if any of *them* are embarrassed they cannot submit to extricate *them* at such a vast expense. They are, therefore, constrained most solemnly to protest against this partial legislation as unconstitutional, and fraught with direful, inviduous consequences. They would not be just to themselves were they to be silent on the subject while the manufacturers in the Middle and Eastern States are uniting their efforts to effect their purpose. The opinions advocated on the discussion of the Missouri question, on the tariff of 1824, and on the woolens bill of 1827, they deem contrary to the letter and spirit of the Constitution, and unjust in principle. While, therefore, they respect and revere the Constitution, and are disposed to adhere to and maintain it in all its primitive virtue and equal operation, they cannot consent to have their rights legislated away, and that sacred charter violated. With these views the *Agricultural Society of South Carolina* submit the following resolutions:

Resolved, That any system of measures adopted by the General Government subversive of the equality of every branch of industry is repugnant to the letter and spirit of the Constitution.

Resolved, That protecting duties in favor of domestic manufactures at the expense of agriculture are unequal in operation, invidious in principle, and of despotic policy.

Resolved, That the woolens bill is a measure pregnant with evil to southern interests, and should be resisted with decision and energy.

Resolved, That the corresponding secretary be instructed to transmit a copy of the foregoing preamble and resolutions to each of the Senators and Representatives in Congress from this State, with a request to the delegate from this district to bring the resolutions to the view of Congress at an early period of its session.

Resolved, That the corresponding secretary be likewise directed to furnish to the Senators and each of the Representatives in the Legislature from this district a copy of these resolutions, with the wish of this society that they should be submitted to the Legislature at the ensuing session. Also, to forward a copy to every agricultural society of the State for its consideration.

JOHN HUME, *President.*

20TH CONGRESS.] **No. 812.** [1ST SESSION.

AGAINST INCREASE OF DUTIES ON IMPORTS.

COMMUNICATED TO THE SENATE JANUARY 10, 1828.

At a meeting of the citizens of Laurens district, held at Laurens Court-House, on the 22d of September, for the purpose of expressing their sentiments on the tariff and the now proposed "woolens bill," Dr. Abner Crenshaw was called to the chair, and John G. Klink, Esq., appointed secretary. The chairman having explained the object of the meeting, among other resolutions that were submitted by Henry C. Young, Esq., the following was adopted:

Resolved, That Archibald Young, Dr. Samuel Farrow, Samuel Downs, and John F. Kern, jr., constitute a committee to carry into effect the objects of the meeting, whose duty it shall be to prepare suitable resolutions, with a memorial addressed to the National Legislature, expressive of the sentiments of this district on the above subject, at a meeting to be held at Laurens Court-House on the first Monday in October ensuing.

In conformity with the above resolution, an adjourned meeting of the citizens of Laurens district took place at Laurens Court-House on the first Monday in October, when a large number of citizens attended, and the following memorial and resolutions were read by Dr. Samuel Farrow, and unanimously adopted.

To the honorable the Senators and Representatives of the United States in Congress assembled:

Your memorialists, citizens of Laurens district, in the State of South Carolina, with all due respect for your honorable body, beg leave to enter their solemn protest against all impost duties laid or collected for any other purpose than that of revenue. We believe the Constitution of the United States nowhere gives to Congress the right to lay or collect duties on importations for any other purposes than those above stated. We believe that the States, in forming the federal compact, granted to Congress specific powers for specific purposes, and all other powers and rights not so granted were retained by the States with jealous care as their own. We deny that the Constitution anywhere, either by express grant or implication, gives to your honorable body the right to levy impost duties for the protection of domestic manufactures; as such we look on the present tariff as an infringement on the Constitution of these United States, and the prohibitory system contemplated as being at war with the best interests of this country.

But we more particularly and more solemnly protest against the bill before Congress at its last session, and which actually passed one house, denominated the woolens bill. For, we believe, if it should be passed into a law, that it would operate as an enormous tax on agriculture, that it would be a measure destructive of our revenue, and, perhaps, in the end, be fatal to the rights, morals, and happiness of our country. "Its principle is avarice—its victim, patriotism."

It needs no labored calculation to show your honorable body that where a large ad valorem duty exists on certain classes of manufactured goods, which articles form the greater amount of those consumed by the farming part of the community, that it must act as a burdensome tax on them, and, at the same time, result in a premium to the manufacturing interest. We ask, is the principle founded in justice or sound policy to tax one part of the community for the benefit of another, or one section of our common country for the benefit of another section? The present impost duty not only falls with unequal force on different sections of the country, but it bears unequally on different classes in the same section. The poor man, who is the consumer of the coarser quality of cloths, is taxed in proportion to his poverty; while the rich is, in a great degree, exempt from its burdens. Equal taxes and equal benefits, equal rights and equal liberties, is the eternal birthright of every American.

Believing, as we do, that the stability and permanency of Government depend, in a great degree, on the virtue and intelligence of its citizens, we consider it as forming an important part of the duty of those who legislate for us to guard with the utmost care the morals of the people. To do which, all temptations to fraud and vice should be kept as much out of sight and as much out of reach as possible. Hence the necessity of leaving commerce and industry as little fettered by laws as the nature of government will admit.

It cannot be necessary to remind your honorable body that the strength of a people is increased in proportion to their unanimity; and, as such, that it is the duty of a Government so to impose duties and so to distribute favors as to harmonize, as much as possible, the different pursuits and different interests of all sections. But, we would ask you, is the present tariff system calculated to do this? On the contrary, is it not rather calculated to engender sectional partialities and sectional prejudices? To array the farming interest against the manufacturing interest? In a word, to array the south against the north, and the north against the south?

We believe your present tariff will rob the Government of a large portion of its revenue, and will

fail to afford to our manufacturing brethren that support and protection which they anticipate. Under the present impost duties direct importation will take place to a very limited extent; it is impossible for the foreign manufacturer to pay those enormous duties and live by his merchandise. Hence thousands, may we not say millions, will be cut off from our former source of revenue. Pause, legislators, for a moment, and say from whence will you replenish the deficit. But is it believed, at the same time, that the British merchant will not find his way through the Canadas into the United States, evade your high duties, destroy your shipping, and inundate your country with foreign merchandise? We solemnly protest against a system of legislation so opposite to the interest of the country, and destructive of the rights and happiness of all classes of the community.

We also enter our protest against the policy of forcing manufactories into existence; for we believe them to be the legitimate offspring of circumstances, and that the fitness of circumstances necessary for their growth and prosperity must take place before they can flourish in any country. And until this does occur they are premature in their birth, and in their existence ricketty bantlings that must depend upon Government for their support. It must not be supposed, so long as we possess such vast uncultivated tracts of country, where every man may so easily call himself lord of a home, though ever so humble, that he will readily abandon the more profitable, the agreeable, and the more healthful pursuit of agriculture in the open air, for the dull, monotonous, sickly walls of a manufacturing establishment. We have not time to dwell on the tendency of these establishments, while they enrich a few individuals, to increase pauperism among us; nor to show their tendency in bending the minds of men into a channel of subjection, and consequently paving the way for despotism.

We are unwilling to be reckoned among those politicians of the day who can so lightly and on trivial circumstances speak of a dissolution of these United States; on the contrary, we are fond to cherish a love to our Government, and, as far as we can, to its measures. But when we have so many just grounds of complaint, it would be no less than a tacit surrender of our rights and interest longer to remain silent. Longer to delay would be to invite aggression from all those who might be disposed to lord it over us.

It therefore becomes us to speak, and to speak in the firm tone of freemen. And as a portion of that State which, during the late embargo, bore a full proportion of suffering, and that, too, with the proud recollection that they were suffering for the general good, and to this day have cheerfully acquiesced in all the requisitions of the Government of our common country, we have a right to be heard.

We therefore ask of your honorable body an immediate repeal of all impost duties which have been laid with a view to protection, and that you abstain from any further legislation on the subject of the woolens bill.

We demand that what has been taken from us by power be restored to us in justice.

ARCHIBALD YOUNG, *Chairman.*

1. *Resolved*, That any duty laid on foreign manufactures further than is necessary to raise a revenue for the support of Government is an unauthorized and unconstitutional exercise of power on the part of Congress.

2. *Resolved*, That the impost duties, as contemplated by the woolens bill before Congress at its last session, whilst it would operate unequally on different sections of our country, would, at the same time, operate unequally on different individuals in the same section of country, and would thus far be at variance with the genius and spirit of our free and liberal institutions, which have, or ought to have, nothing in view but the welfare, prosperity, and happiness of the great body of the American people.

3. *Resolved*, That we recognize the long and well-established principle that in the best regulated Governments it sometimes becomes necessary that partial evils must for a time be borne for the general good; yet, when an attempt is made to legislate for one section of country to the exclusion of another, or for one class of citizens in preference to another class of citizens, it becomes a crying sin, which freemen ought not, cannot, will not endure.

4. *Resolved*, That we witness with painful sensations the insatiable thirst and untiring zeal of our northern brethren; for they are not satisfied with having the proceeds of our honest earnings made theirs, but they appear determined to stop nothing short of making our fetters so sure that future resistance will be worse than fruitless.

5. *Resolved*, That we will ward off, by all the constitutional means in our power, the effect of the woolens bill on us if it should become a law; and for this purpose—

6. *Resolved*, That a committee of four be appointed by this meeting, whose duty it shall be to correspond with such like committees as may be appointed throughout the United States, and shall devise, and from time to time make public, whatever may have a tendency to enable our fellow-citizens to resist most effectually the effect of the said contemplated bill.

7. *Resolved*, That Archibald Young, Colonel Robert Ward, Samuel Cunningham, Esq., and Captain William Moore, be appointed a committee to carry into effect the sixth resolution.

8. *Resolved*, That a copy of this day's proceedings be laid before our State Legislature, and that a copy be furnished each of the Senators from this State in Congress, and also our Representative in Congress from this election district.

9. *Resolved*, That the memorial and resolutions be published in the *Columbia Telescope*, and that the same be signed by the chairman and secretary.

ABNER CRENSHAW, *Chairman.*

JOHN G. KLINCK, *Secretary.*

20TH CONGRESS.] No. 813. [1ST SESSION.

AGAINST INCREASE OF DUTIES ON IMPORTS.

COMMUNICATED TO THE SENATE JANUARY 11, 1828.

The joint select committee, to whom was referred the following resolution, to wit:

"*Resolved*, That so much of the Governor's message as relates to the alteration of the tariff contemplated by the 'woolens bill' be referred to a joint select committee," report:

That they have bestowed as much attention to the subject referred to them as the time not necessarily devoted to other subjects of public importance would permit, though they are willing to admit not as much as the importance of the matter would seem to demand. The committee, in examining the subject referred to them, were not disposed to enter into any refined speculations in political economy; for they are sensible that the object of the resolution submitted to the consideration of the Legislature and referred to them may very easily be obtained by a brief examination of the subject addressed to the reason of the country and the sound understanding of that body under whose authority they act.

The committee are aware that there is no portion of the American people more attached to the Union and more deeply sensible of the great benefits which might be expected to flow from it, conducted upon the principles upon which it was first formed, than the people of North Carolina; they have never, at any period of our history, even under the strongest political excitement, endeavored to embarrass the Government, or the administration of those to whom it was intrusted, otherwise than by the right of suffrage. They have seldom expressed a legislative opinion upon the measures of the General Government, being at all times willing to give a full and fair opportunity to those charged with the management of public affairs of being "judged by their measures." But a crisis has arisen in the political affairs of our country which demands a prompt and decisive expression of public opinion. Under such circumstances silence would be injustice to ourselves and a want of candor to the other States of the Union.

The committee are of opinion that interest, either pecuniary or political, is the great point of union, from the smallest association up to the confederacy of these United States, and that whenever a system of policy is pursued by the General Government which strikes at the very foundation of the Union it is the right of every member of the Confederacy to call their attention to the fundamental principles upon which the Government was formed; and if they persist in measures ruinous in themselves the question may fairly be discussed, whether the checks and balances of the Government have not been overthrown; whether they have been instrumental in producing so onerous an effect, and whether the benefits of the Union are not more than counterbalanced by the evils.

The committee will not assert that Congress have no power under the Constitution to lay duties on imports which are intended to operate as a *protection* to manufactures: they maintain, however, that the *exercise* of such a power as contemplated by the woolens bill is a direct violation of the spirit of that instrument and repugnant to the objects for which it was formed.

The Constitution gives to Congress the power "to lay and collect taxes, duties, imposts, and excises; to pay the debts and provide for the common defence and general welfare of the United States; and provides that all duties, imposts, and excises, shall be uniform throughout the United States." The clear object of "laying impost," therefore, was, like laying taxes and other duties, to pay the debts and provide for the common defence and general welfare of the Union. That this is the clear and obvious meaning of the power to lay impost is abundantly proven by the proceedings of the convention which formed the Constitution, and the cotemporaneous exposition which it received from its friends. It is conceded that Congress have the express power to lay impost; but it is maintained that *that* power was given for the purpose of revenue, and revenue alone, and that any other use of the power is usurpation on the part of Congress. There is nowhere to be found in the Constitution an express power given to Congress to encourage science, agriculture, or manufactures; the first two are objects of the highest importance to all the States and of general interest; and yet we hear of no attempts on the part of the General Government to afford them encouragement.

Manufactures in the United States are not an object of *general* but of *local* interest; and yet they have received from the Government not only a moderate and just encouragement, under the operation of a tariff of duties on imports for purposes of revenue, but a protection by an enormous duty upon importations, which palsies every effort of the agriculturist, withers the product of his industry, and greatly impairs foreign commerce.

The committee are of opinion that the woolens bill which received in the Congress of the United States at its last session so full and fair an investigation, is a measure, above all others which has ever occupied the attention of that enlightened body, calculated to produce an enormous tax on the agriculture of the south and to be destructive of revenue. They believe it to be a bill artfully designed for the advancement of the incorporated companies of New England, and admirably adapted to its end. They believe it fatal to the happiness, the morals, and the rights of a large portion of our common country; for it has its foundation in avarice, and consumes every patriotic feeling.

If such is the character and the operation of this measure, who can tell how long this Union can exist under it, and how soon may be realized the soul-chilling prediction that "it is a rope of sand."

The committee are of opinion that the passage of the "woolens bill," contemplating prohibitory duties of from thirty-seven and an half per cent. to one hundred and thirty-nine and a half per cent., would be nearly if not quite equivalent to a non-importation act, and most certainly would it produce a tax of millions annually on the agricultural, the laboring, and the mechanic arts of our country; and this tax on the consumer would be in reciprocal ratio with his wealth; for while it contemplates no increase of duty on the finer woolen fabrics, in an artful disguise it imposes a duty very frequently on the poor man and the laborer of one hundred and thirty-nine and a half per cent. on the raiment which protects him from the inclemencies of the season; and this destructive mystery is hidden under that minimum of the bill which provides that all woolens over forty cents the square yard and under one hundred and fifty cents should be valued at one hundred and fifty cents; and the committee are advised that much the largest portion of woolens, both in quantity and value, are included in the minimum price.

The committee are of opinion that if such a duty on woolens does not amount to an entire prohibition, it will so far diminish the revenue on this valuable portion of importations as to render it necessary in a few years to resort to the odious system of internal taxation and of direct tax on the people of these United States.

Impressed with the importance of this subject, particularly as it affects the people of the southern and western States, the committee believe that the subject calls loudly for an expression of legislative opinion, and they therefore recommend the following resolutions:

Resolved, (as the opinion of the Legislature of North Carolina,) That it is inexpedient for the Congress of the United States to increase the duties on imports.

Resolved, further, That the Governor of this State be requested to transmit copies of this report and resolutions to each of the Senators and Representatives of this State in the Congress of the United States, with a request that they be laid before that body.

20TH CONGRESS.] No. 814. [1ST SESSION.

IN FAVOR OF AN INCREASE OF DUTIES ON IMPORTS.

COMMUNICATED TO THE SENATE JANUARY 11, 1828.

To the honorable the Senate and House of Representatives of the United States in Congress assembled:

The memorial of the subscribers, citizens of Alleghany county, in the State of Pennsylvania, respectfully showeth: That a very large and important portion of your constituents, embracing probably half the population of the United States—the growers of grain, the raisers of sheep, and the manufacturers of woolen goods—are at present in a state of great depression, owing to a combination of untoward circumstances.

In inviting the attention of your honorable bodies to the subject of the present memorial, we find it necessary to take a retrospective view of the state of the farming interest from a remote period, for which we hope the importance of the object in view will sufficiently apologize. We shall be as brief as the nature of the case will admit.

For nearly thirty years after the establishment of our present form of Government, farming was almost uniformly as profitable as it is an honorable and useful occupation. The industry of the farmer was stimulated and rewarded by brisk markets and highly liberal prices. It was, however, apprehended by our wisest statesmen that a severe reverse would take place as soon as, by the cessation of war in Europe, the swords of myriads of warlike men, who had been wasteful consumers, would be converted into reaping hooks, and those who had wielded them into producers. But dearth in that quarter for two or three years arrested the stroke. In November, 1817, the British ports were closed against our breadstuffs, but opened for a short time in 1818. From the latter year the agriculture of Europe has sufficed to feed her population; and our breadstuffs have accordingly been almost wholly excluded, whereby the prospects of our farmers have been, from that time, extremely depressed.

It cannot be improper to present a comparative view of the average of our exports of flour, the leading article of the farming States, for three several periods, which will fully explain the causes, and shed light on the great extent of the depression of the great farming interest.

	Barrels.	Value.
Average of 1811–'12–'13	1,383,149	$13,980,000
Average of 1817 and 1818	1,318,437	14,664,173
Average of 1819–'20–'21–'22–'23–'24–'25–'26	867,044	*4,882,053

So very extraordinary a diminution of demand for the surplus of the labors of our farmers, and of the value of that surplus, while their numbers in the interim had increased probably forty per cent., and their agricultural skill in nearly an equal ratio, could not fail to produce intense distress. The proceeds of the domestic sales, amounting at least to 10,000,000 of barrels of flour per annum, partook of the same fate. Other farming productions fell in value and demand in a similar degree. The annual reduction, therefore, of the income of the farmers, by the operation of the European system of exclusion, could not have fallen short of $30,000,000. It may be said that the prices in the first two periods were too high. This we freely admit. But this circumstance affords no alleviation of the distress resulting from the diminution of demand, and the great depreciation below a price affording an adequate remuneration for labor and the employment of capital. We cannot forbear lamenting that no attempt was made to provide a domestic market as a substitute for the foreign one thus ruinously cut off, or any new channel for the employment of the capital and industry thus bereft of their usual occupation and remuneration.

It is scarcely possible duly to appreciate the distress and ruin produced by this state of things among our farmers. Bankruptcy swallowed up a large proportion of them. Lands purchased at fair prices when the European ports were open, and on which two and three instalments were paid, have been since sacrificed to pay the balance, and found inadequate for the purpose. It has been calculated by men of

	Barrels.	*Value.*
* 1826	857,820	$4,121,466
To Mexico and South America	285,563	1,431,178
Former markets	572,257	2,690,288

inquiry that one-third part of the landed property in the grain-growing States has changed owners within the last ten years through the instrumentality of sheriffs and marshals; thousands of our citizens, bereft of large patrimonial estates, have been exiled from home to encounter the discomforts and privations of new settlements in the wilderness. Our lands produce far less than they might do; for, the stimulus of certain markets and remunerating prices being wanting, husbandry languishes. Numerous cases occur, occasionally, of crops remaining unthreshed for a year after the harvest for want of demand.

From this brief view of the depression of the growers of grain we wish to call your attention to a sketch of the situation of the growers of wool and the manufacturers of woolen goods.

The restrictive system which began in 1807, and the war of 1812, so far diminished foreign supplies of all kinds of manufactures, and threw out of employment so large a portion of our commercial capital, that many of our enterprising citizens entered with ardor into the pursuit of manufactures, and, among the rest, that of woolens. The demand for wool, of course, greatly increased. Flocks of merino sheep were purchased, and in many cases at very high prices. Before the close of the war the supply of woolen goods was nearly equal to the demand; whereby were secured moderate prices, which, but for that circumstance, would have risen exorbitantly, as foreign woolens were scarce and supplies precarious. Had the fostering care of the Government been extended to this manufacture after the war, for a few years, it would have arrived at a maturity that might have enabled it to stand the shock of foreign competition. But the want of adequate protection, the mania for importation, the immoderate quantities of rival articles brought into our markets from abroad, prostrated almost every man engaged in the business, reduced hundreds to poverty, threw thousands of operatives out of employment, consigned probably three-fourths of the invaluable breed of merino sheep to the slaughter-house, and placed the nation in nearly the same state of dependence on foreign supplies as before the war.

Within the last ten years the farmers have been several times flattered, through the enterprise of the manufacturers of woolen goods, with the hope of a revival of the demand for wool, which would greatly tend to alleviate their sufferings. Large flocks of sheep have been accordingly collected at different periods, at great expense; remunerating sales have been made for a year or two, but they have been succeeded by a blight and blast, in consequence of the market for domestic cloth being destroyed by inundations of foreign woolens, sold at the risk and to the loss of the exporters, many times for less than cost, and sometimes for little more than the cost of the raw material. Thus, the demand for wool having nearly ceased, the sheep have been destroyd by thousands, as their support became a burden to the proprietors.

The tariff of 1824 afforded a clear demonstration of two important facts: one, that the protection of American manufactures and building up an American system are clearly recognized as substantial portions of the policy of our National Legislature; and the other, that that body seriously intended to protect and foster the important branches—wool-growing and the manufacture of woolen goods. This encouraged our capitalists to enter into both. Investments were made in the latter, in buildings, machinery, and materials, to the amount, it is believed, of $50,000,000, and for some time the prospects were truly flattering. The number of sheep in the United States has been estimated at 15,000,000, which, at $2 each, amount to $30,000,000, making an aggregate of $80,000,000 invested in those two collateral branches. The fleeces of the sheep, at three pounds each, and at thirty cents a pound, would amount, annually, to $13,500,000.

But it proved in this case, as in many others, that our citizens held their prosperity by the very uncertain tenure of foreign legislation and foreign fluctuations. In the midst of this prosperous career a tornado burst on both the growers and manufacturers of wool. In consequence of the calamitous scenes in Great Britain in 1825, immense exportations of woolen goods to this country took place, which were, as formerly, sacrificed frequently below cost and charges. With such competition all struggle is unavailing. The American manufacturer is expelled from his own market, his industry prostrated, and he and his family are doomed to ruin, unless the extent of his capital may enable him to survive the shock, with the sacrifice of all his profits and part of that capital.

The distress in Great Britain, and the excessive exportations of woolens from that country to this, would have been sufficient to produce a great depression in the woolen branch here. But another cause of depression has been brought into operation. The British Government, ever wide awake to foster and protect its manufactures, reduced the duty on wool from six pence per pound to one penny, and to a half-penny on wool below one shilling per pound. Thus, while the American manufacturer pays, in some instances, a duty of twenty and twenty-five cents per pound, the British pays but a penny or a halfpenny; whereby nearly the whole benefit intended for the American in 1824 is done away.

It is a melancholy truth, which cannot fail to make a deep impression on your honorable bodies, that the great capital invested in the breed of sheep and in the establishments for woolen manufactures has, in consequence of the depression of these branches of industry, depreciated thirty, forty, and in many cases fifty per cent.

The following facts may enable your honorable bodies to form some estimate of the importance of the woolen branch: A factory employing 160 hands (and there are probably fifty or sixty such factories in the United States) would consume 100,000 pounds of wool per annum. To produce this quantity of wool would require 35,000 sheep. These would occupy 23,000 acres of land, divided into 115 farms of 200 acres each, every farm supporting 300 sheep, and a family of six persons almost entirely devoted to sheep husbandry. It therefore follows that fifty factories, each with 160 operatives, give employment to 5,750 families, and a population of 34,500 persons, who cultivate 1,150,000 acres of land; and it is important to observe, that land of inferior quality answers well for sheep grazing.

It is hardly necessary to make any addition to these facts. Yet it may be proper to state that, but for this employment, most of those 34,500 persons, and of the 1,150,000 acres of land, would probably be employed in raising breadstuffs of various kinds; thus increasing production and the glut of the markets, and depreciating the price of those articles, already too low to remunerate the capital they employ.

Some imperfect idea may be formed of the beneficial effects of this manufacture on commerce, from the fact that a single woolen manufacturer in Massachusetts consumed last year, notwithstanding the depression of that branch—

100,000 pounds of wool, equal to fifty tons, of which forty were imported.

27 tons of dye-wood.

13 tons of oil.

2 tons of foreign soap.

A multiplication of this amount by the number of factories in the United States would produce a most interesting result as regards the mercantile portion of our citizens. In fact, there cannot be a doubt that the freights of the raw materials for this and other manufactures give full employment to more tonnage than all the dry goods imported into this country.

Your memorialists have learned, with great surprise and regret, that associations of their fellow-citizens have taken place in different parts of the southern States, by which the power to impose duties on imports is attempted to be confined to the mere purposes of revenue; the exercise of that power for the protection of manufactures is denounced as unconstitutional; the operation of such duties is declared to be oppressive and unequal, and of course unjust; and gloomy predictions are hazarded of retaliation, by restrictions and heavy duties on our cotton and tobacco, on the part of Great Britain, in the event of any increase of duties on manufactures.

The limits of a memorial forbid much discussion on these assumptions, which, we respectfully state, have been so often and so fully disproved that we could not have expected to be called on at this late period to offer any arguments against them. We yield, however, to the necessity of the case, although it is but repeating arguments already hackneyed. We shall be very brief, and therefore we barely state, that in the first Congress, presided over by the illustrious Washington, and embracing a number of the members of the convention which framed the Constitution, who were certainly as well qualified to judge of its intent and meaning as any persons of the present day—in that Congress, we say, there was not a single exception alleged to the measure in question on the ground of unconstitutionality. The most highly gifted members of that body not only admitted the right, but, in a variety of cases, powerfully advocated the exercise of it as far as the interests of their particular constituents were concerned. Fortunately the debates of that Congress are still extant, and the speeches of Mr. Madison, Mr. Ames, Mr. Clymer, Mr. Fitzsimons, Mr. Carroll, Mr. Wadsworth, Mr. Boudinot, &c., may be consulted on the subject. To this let us respectfully add, that the preamble of the law for imposing duties on imports, the second passed by that Congress, runs, "Whereas it is necessary for the support of Government, for the discharge of the debts of the United States, and the encouragement and protection of manufactures, that duties be laid on goods, wares, and merchandise imported."

We beg leave, with due respect, to state that these facts alone ought to settle this important question forever. But it is to be observed that other facts affording unequivocal corroboration of this construction of the Constitution remain to be stated. This system was distinctly recommended by General Washington in his speech to Congress at an early period of his career as President, and in his last speech to that body in 1796. Mr. Jefferson, Mr. Madison, and Mr. Monroe, held the same language in their messages. And so late as 1816 Mr. Lowndes, one of the most zealous, intrepid, and enlightened advocates of the rights and interests of the southern States, asserted the same principle clearly and distinctly. We conclude with the fact, of equal force with all the rest, that the practice of the Government from 1789 till 1820, has been uniform on the subject, and never, to our knowledge, once questioned till 1820, a period of thirty-one years. And what is now to overrule this mass of testimony? The very strained construction, that *bounties* and *protecting duties*, producing the same result of fostering manufactures, are identically the same; and that the power of Congress to grant bounties having been proposed and rejected in convention, protecting duties were by implication likewise rejected! This, we beg leave to state, is fully as illogical as to assert that gypsum, marl, lime, and wood ashes are all the same substance, because they all serve to manure the soil.

Duties absolutely prohibitory were, in 1789, imposed on manufactured tobacco and snuff; six cents per pound on the former, and ten cents on the latter. But even these high duties were not deemed sufficient to guard the interests of the tobacco planter. They were raised in 1794 *to twenty-two cents on snuff, and ten cents on manufactured tobacco.* Of these exorbitant duties imposed, not for the sake of revenue, but avowedly for the exclusion of those articles, and to secure to the tobacco planter the entire market of his own country to the consequent injury of the revenue, the manufacturing portion of the nation never harbored a thought of complaining. We beg leave further to state, that a duty was, in 1789, laid on raw cotton 150 per cent. higher than the duty on cotton goods, to encourage the culture of that raw material; that a duty was at the same time laid on indigo to encourage its culture, 200 per cent. higher than on the great mass of manufactured goods; that the duty on brown sugar, an article of great bulk, heavy freight, and in some degree a necessary of life to the poorer classes of society, is from 75 to 100 per cent., which is far higher than any duty on manufactured goods except coarse cottons; and, finally, that for the encouragement of our navigation, the duty on teas imported in foreign vessels was, by the tariff of 1789, 125 per cent. higher than on those imported in American vessels. Various other duties for the protection of agriculture and commerce have been imposed at different times during the progress of our Government, for the details of which we refer to the statute books, and which, we repeat, have never been murmured against or complained of by the manufacturing portion of the nation.

We respectfully state, that the objection to the imposition of duties for the protection of manufactures on the ground of their oppressive tendency, and "taxing the many for the benefit of the few," is equally ill-founded. In every case, without a single exception, in which efficient protection has been afforded to American manufactures, the result has been to produce an article superior in point of utility, and at a lower price than the imported one. American nails, for instance, subject to a duty of 70 per cent., are sold 40 per cent. cheaper in Philadelphia than in Liverpool. American canvas and window glass are cheaper and better than the imported. The same observation applies to chemical articles generally. Cotton goods are 50 per cent. cheaper and 60 per cent. better than were the imported articles for which they were substituted when the imposition of the square yard duty took place. The enumeration might be extended to a great variety of other articles, but we deem it unnecessary to enter into further detail.

On the subject of retaliation we beg leave to observe, that as the nations of Europe, because they can supply themselves with breadstuffs, do actually, in order to protect their agriculturists, prohibit ours altogether, the cultivation of which forms the chief dependence of 5,000,000 or 6,000,000 of our population, the threat of retaliation on their part held out by our own citizens, should we judge it proper not to meet positive exclusion by exclusion, but merely to impose additional duties on such articles as our industry can supply, is truly preposterous. Foreign nations are the aggressors. The aggression began and has been continued for years on their part without an attempt at retaliation on ours. So far as Great Britain is concerned, it is to be observed that there is a regular annual balance in her favor of from $4,000,000 to $8,000,000. Last year we exported to her only $21,209,054 and imported $25,458,975. With respect to tobacco, her entire consumption of the article from all the world is only 14,000 hogsheads per annum, and our cotton is almost as indispensably necessary to her as food for her population. The

whole amount of our domestic exports to Great Britain and France last year, cotton and tobacco excepted, was, to the former Kingdom, $1,709,122, and to the latter, $276,797. The tobacco exported to both nations amounted to only $3,602,356.

There are important considerations connected with this subject deeply interesting to such members of your honorable bodies as are engaged in agriculture, more especially, for a reason which will appear in the sequel, to those devoted to the culture of cotton. There is too great a proportion of our citizens employed in agricultural pursuits. At the last census the agriculturists formed 83 per cent. of the entire population. The proportion has not decreased since. Hence the demands of the markets, foreign and domestic, do not keep pace with the increase of production. While our means of producing a surplus for exportation are constantly increasing, the foreign markets have been diminishing. So completely and unprecedentedly have they fallen off, that of most of our staples, except cotton, we export less in quantity than we did in 1790, even before the flames of war spread throughout Europe, though our population has nearly trebled since that time.—(See table A.) Notwithstanding this reduction of exports, all the markets in the world into which our produce is received are almost constantly glutted with it, the demand is slow, the prices reduced, our merchants suffer heavy losses, agriculture languishes, and the resources of the country are blighted by our policy. The average for two years, 1800 and 1801, of the domestic exports of those of our citizens not engaged in the culture of cotton (about 5,000,000 souls) were $35,787,043. The domestic exports of the same description of citizens in 1826 (about 10,000,000) was $28,030,448. Thus the melancholy fact appears, that while our population increases in an unexampled ratio, the quantity and value of our exports generally, cotton excepted, decrease. This sufficiently accounts for the occasional depressions of the prosperity of a country possessed of unexampled advantages, and proves the pernicious nature of our policy. A retrospect of a few years will shed strong light on the results of that policy. The extreme depression of manufactures from 1816 to 1822 drove thousands and tens of thousands of manufacturers to farming. Thus was that branch of industry overstocked by the conversion of so many customers into rivals.

Hence thousands of acres, where the climate and soil permitted, were converted from tillage and pasturage into cotton and tobacco plantations. The planting of tobacco was soon overstocked, and cotton was substituted for that article. Hence the enormous increase of the export of cotton, notwithstanding the great and steady increase of the domestic consumption. The export of Upland cotton was more than doubled in four years from 1819 to 1823. In the former year it was 80,013,843 pounds, and in the latter 161,586,582 pounds. And the proceeds of the latter quantity fell short of those of the former. Nothing can more incontrovertibly prove the utter impolicy of our system, as regards the southern States, than this obvious and pernicious result of depressing manufactures and farming, and thus unduly increasing the production of cotton. To this source may be fairly traced the ruinous reduction of the price of that valuable staple and all the depression that has prevailed for years in the cotton-growing States.

Total export and proceeds of Sea Island and Upland cotton for 1819 *and* 1823.

1819.....	87,997,045 pounds.....	$21,081,763
1823.....	173,723,270 pounds.....	20,445,520

A candid view of the preceding facts will satisfy every unbiased mind that the conversion of 150,000 cultivators of cotton into farmers, and of double the number of farmers into mechanics and manufacturers, would produce the most salutary effects on the general prosperity of the country to an incalculable extent.

Here we respectfully close the arguments in favor of the system we advocate, with the hope that our facts and inductions will irresistibly prove the soundness of the maxim of Adam Smith, that "*whatever tends to diminish in any country the number of artificers and manufacturers, tends to diminish the home market, the most important of all markets for the rude produce of the land, and thereby still further to discourage agriculture.*" And hence it clearly follows that it is the interest of the agriculturists to increase the number of artificers and manufacturers in order "to increase the home market."

Besides the growers of wool and the manufacturers of woolen goods, there are various other descriptions of our fellow-citizens whose case requires further legislative protection. Instead of any enumeration on our part, we respectfully refer to the recommendations of the Harrisburg convention, which will be submitted to your consideration, and which we fully approve.

A.

Exports from the United States of flour, wheat, &c., for 1790 *and* 1826.

Articles.	1790.	1826.	Increase.	Decrease.
Flour.....barrels....	734,623	857,820	123,197	.....
Wheat.....bushels....	1,124,456	45,166	.....	1,079,290
Indian corn.....do.....	2,102,137	505,381	.....	1,596,756
Shingles.....number....	67,331,115	71,991,000	4,660,885	.....
Tobacco.....hogsheads....	118,460	64,098	.....	54,362
Staves.....feet....	36,402,301	28,193,000	.....	8,209,301
Rice.....tierces....	100,845	111,063	10,218	.....
Indigo.....pounds....	612,119	5,289	.....	606,830
Naval stores.....barrels....	122,777	96,157	.....	26,620
Spirits.....gallons....	370,331	212,970	.....	157,361

Submitting the premises to the serious consideration of your honorable bodies, your memorialists pray you will afford such relief as the pressing necessity of the case requires.

SEPTEMBER 20, 1827.

20TH CONGRESS.] No. 815. [1ST SESSION.

AGAINST INCREASE OF DUTIES ON IMPORTS.

COMMUNICATED TO THE SENATE JANUARY 14, 1828.

To the honorable the Senate and House of Representatives of the United States in Congress assembled:

Your memorialists, citizens of Orangeburg district, in the State of South Carolina, believing that the proposed woolens bill will, if passed into a law, not only violate the Constitution, but in its operation be highly oppressive, and may in its consequences endanger the harmony of the Union, respectfully submit the reasons of their objections to the said bill.

The power to lay and collect duties and imposts was vested in Congress, your memorialists apprehend, to raise a revenue to meet, in part, the expenses incident to the wholesome administration of the Government, and thereby avoid modes of taxation less burdensome and obnoxious; and in the constitutional exercise of this power no laws can be enacted expressly prohibitory in their character. The operation of all such laws will be partial and oppressive, and, by encouraging monopoly, give an undue preference to one section of the Union. In all our commercial regulations the general welfare and permanent harmony of our Confederacy should be consulted.

A power to lay and collect prohibitory duties on all articles will enable Congress, under the pretext of encouraging national industry, not only to exercise a control over and give a direction to our capital, but to the various occupations and pursuits of life—a power which would paralyze individual enterprise, prevent a free and full development of the intellectual and physical resources of the country, and introduce in the place of equal laws a system of favoritism and oppression.

The tariff of 1824 has already rendered the great agricultural interest of the country in some measure tributary, by excluding it from the advantages of a cheaper market; and the proposed duty on woolens, your memorialists fear, is but an insidious revision of said tariff, which, if extended to every other article, must diminish the most profitable branch of the revenue, and completely subject the consumer to all the exactions of legalized monopolists. A tax on foreign commerce is felt less rigorously by the consumer, and is admitted to be most compatible with the sound policy of free States; but where such a tax is avowedly imposed to force into existence new employments, by excluding all competition, the consumer will be burdened with a direct tax by Government to meet a deficit of revenue, and doubly burdened by his fellow-citizens with the payment of a high premium on the necessaries of life to support manufactories which should follow the progress and share the protection of all other occupations. A diversified and successful employment of the industry and capital of our fellow citizens your memorialists regard as the foundation of national wealth and independence. When spontaneously flourishing and enjoying together the protection of equal laws, we will always extend a fostering support to their advancement and prosperity; but your memorialists do protest against that policy which would, contrary to the true spirit of our free institutions and the natural progress of improvement, promote one employment by laying a tribute and imposing fetters on all others. The patriot must look forward with fearful apprehensions to the jealous feelings which would be excited, and the dangerous consequences which may result from the adoption of a system so unequal and harsasing in its operations. A choice between the surrender of their constitutional rights and the dismemberment of the Union your memorialists sincerely hope will never be forced on the American people. Your memorialists, with much confidence and hope of redress, submit to the wisdom and justice of Congress their grievances under the present tariff, and pray that they may not be required to make still greater sacrifices by an increase of duties on wool or any other articles.

WM. ROWE, *Chairman.*

EDM. J. FELDER, *Secretary pro tem.*

20TH CONGRESS.] No. 816. [1ST SESSION.

AGAINST INCREASE OF DUTIES ON IMPORTS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES JANUARY 14, 1828.

EXECUTIVE DEPARTMENT, NORTH CAROLINA, *Raleigh, January* 7, 1828.

SIR: In obedience to the wishes of the Legislature of this State, I have the honor to transmit to you a copy of a report and of certain resolutions passed by them at their present session.

I am, with sentiments of great respect, your obedient, humble servant,

JAMES IREDELL.

Hon. SAMUEL P. CARSON.

Report on the alteration of the tariff, contemplated by the woolens bill.

The joint select committee, to whom was referred the following resolution, to wit: "*Resolved,* That so much of the Governor's message as relates to the alteration of the tariff, contemplated by the 'woolens bill,' be referred to a joint select committee," report:

That they have bestowed as much attention to the subject referred to them as the time not necessarily devoted to other subjects of public importance would permit, though, they are willing to admit, not

as much as the importance of the matter would seem to demand. The committee, in examining the subject referred to them, were not disposed to enter into any refined speculations in political economy, for they are sensible that the object of the resolution submitted to the consideration of the Legislature, and referred to them, may very easily be obtained by a brief examination of the subject, addressed to the reason of the country, and the sound understanding of that body under whose authority they act.

The committee are aware that there is no portion of the American people more attached to the Union, and more deeply sensible of the great benefits which might be expected to flow from it, conducted upon the principles upon which it was first formed, than the people of North Carolina; they have never, at any period of our history, even under the strongest political excitement, endeavored to embarrass the Government, or the administration of those to whose it was intrusted, otherwise than by the right of suffrage. They have seldom expressed a legislative opinion upon the measures of the General Government, being, at all times, willing to give a full and fair opportunity to those charged with the management of public affairs of being "judged by their measures." But a crisis has arisen in the political affairs of our country which demands a prompt and decisive expression of public opinion. Under such circumstances, silence would be injustice to ourselves, and a want of candor to the other States of the Union.

The committee are of opinion that interest, either pecuniary or political, is the great point of union, from the smallest association up to the Confederacy of these United States; and that whenever a system of policy is pursued by the General Government which strikes at the very foundation of the Union, it is the right of every member of the Confederacy to call their attention to the fundamental principles upon which the Government was formed, and, if they persist in measures ruinous to themselves, the question may fairly be discussed whether the checks and balances of the Government have not been overthrown; whether they have been instrumental in producing so onerous an effect; and whether the benefits of the Union are not more than counterbalanced by the evils.

The committee will not assert that Congress have no power under the Constitution to lay duties on imports, which are intended to operate as a *protection* to manufactures; they maintain, however, that the *exercise* of such a power, as contemplated by the woolens bill, is a direct violation of the spirit of that instrument, and repugnant to the objects for which it was formed.

The Constitution gives to Congress the power "to lay and collect taxes, duties, imposts, and excises; to pay the debts and provide for the common defence and general welfare of the United States;" and provides that all duties, imposts, and excises shall be uniform throughout the United States. The clear object of "laying impost," therefore, was like laying taxes and other duties to pay the debts and provide for the common defence and general welfare of the Union. That this is the clear and obvious meaning of the power to lay impost is abundantly proven by the proceedings of the convention who formed the Constitution, and the cotemporaneous exposition which it received from its friends. It is conceded that Congress have the express power to lay impost, but it is maintained that *that* power was given for the purpose of revenue, and revenue alone, and that any other use of the power is usurpation on the part of Congress. There is nowhere to be found in the Constitution an express power given to Congress to encourage science, agriculture, or manufactures. The first two are objects of the highest importance to all the States, and of general interest; and yet we hear of no attempts on the part of the General Government to afford them encouragement.

Manufactures in the United States are not an object of *general* but of *local* interest, and yet they have received from the Government not only a moderate and just encouragement under the operation of a tariff of duties on imports for purposes of revenue, but a protection by an enormous duty upon importations, which palsies every effort of the agriculturist, withers the product of his industry, and greatly impairs foreign commerce.

The committee are of opinion that the woolens bill, which received in the Congress of the United States, at its last session, so full and fair an investigation, is a measure, above all others which has ever occupied the attention of that enlightened body, calculated to produce an enormous tax on the agriculture of the south, and to be destructive of revenue. They believe it to be a bill artfully designed for the advancement of the incorporated companies of New England, and admirably adapted to its end. They believe it fatal to the happiness, the morals, and the rights of a large portion of our common country, for it has its foundation in avarice, and consumes every patriotic feeling.

If such is the character and the operation of this measure, who can tell how long this Union can exist under it, and how soon may be realized the soul-chilling prediction that "it is a rope of sand?"

The committee are of opinion that the passage of the "woolens bill," contemplating prohibitory duties of from thirty-seven and a half per cent. to one hundred and thirty-nine and a half per cent., would be nearly, if not quite, equivalent to a non-importation act, and most certainly would it produce a tax of millions annually on the agricultural, the laboring, and the mechanic arts of our country; and this tax on the consumer would be in reciprocal ratio with his wealth, for, while it contemplates no increase of duty on the finer woolen fabrics, in an artful disguise it imposes a duty, very frequently, on the poor man and the laborer of one hundred and thirty-nine and a half per cent. on the raiment which protects him from the inclemencies of the season; and this destructive mystery is hidden under that minimum of the bill which provides that all woolens over forty cents the square yard, and under one hundred and fifty cents, should be valued at one hundred and fifty cents; and the committee are advised that much the largest portion of woolens, both in quantity and value, are included in the minimum price.

The committee are of opinion that if such a duty on woolens does not amount to an entire prohibition, it will so far diminish the revenue on this valuable portion of importations as to render it necessary, in a few years, to resort to the odious system of internal taxation, and of direct tax on the people of these United States.

Impressed with the importance of this subject, particularly as it affects the people of the southern and western States, the committee believe that the subject calls loudly for an expression of legislative opinion, and they therefore recommend the following resolutions:

Resolved, as the opinion of the Legislature of North Carolina, That it is inexpedient for the Congress of the United States to increase the duties on imports.

Resolved further, That the Governor of this State be requested to transmit copies of this report and resolution to each of the Senators and Representatives of this State in the Congress of the United States, with a request that they be laid before that body.

20TH CONGRESS.] No. 817. [1ST SESSION.

IN FAVOR OF INCREASE OF DUTIES ON IMPORTS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES JANUARY 14, 1828.

To the honorable the Senate and House of Representatives of the United States in Congress assembled:

The memorial of the Ontario Agricultural Society respectfully represents: That your memorialists are, many of them, engaged in the growing of wool, for which article they have, latterly, scarcely been able to obtain market or remunerating price; that after having for many years attended, with great care and expense, to the obtaining of the finest wooled breeds of sheep, and the multiplication of their flocks, they now find them greatly depreciated in value; that they attribute this depreciation to the insufficiency of the laws intended to protect our woolen manufacture, and the inadequacy of the duties on foreign wool.

Your memorialists view the interests of agriculture, manufactures, and commerce as inseparably blended and dependent on one another. The extensive establishment of manufactures creates the best and most stable demand for all the products of the soil. Agriculture and manufactures, therefore, must flourish or decline together. When mutually flourishing, they are inexhaustible sources of national wealth, and increase both the ability and inclination of our fellow-citizens for foreign commerce.

Your memorialists believe that if adequate protection to our manufacturers and wool-growers should not be granted, many of the former must be ruined in their business, and the latter be compelled to sacrifice their fine Merino and Saxon flocks to the knife of the butcher. The evil to our country of such results cannot be too earnestly deprecated.

Your memorialists, therefore, respectfully pray that your honorable bodies will give this important subject early consideration, and extend such remedies in the alteration and increase of duties on foreign cloths, and the increase of duties on foreign wool, as you in your wisdom shall deem necessary for the interests of those concerned, and the welfare of our common country.

JOHN GREIG, *President.*

FR. GRANGER, *Secretary.*

CANANDAIGUA, *Ontario County, N. Y., October* 2, 1827.

This memorial having been presented at the annual meeting of the society by Z. Barton Stout, seconded by Jared Willson, was adopted by a unanimous vote of the society.

Z. BARTON STOUT, *Second Vice President.*

20TH CONGRESS.] No. 818. [1ST SESSION.

IN FAVOR OF INCREASE OF DUTIES ON IMPORTS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES JANUARY 14, 1828.

At a numerous meeting of farmers and manufacturers of the county of Kent, interested in the success of American industry, holden, pursuant to public notice, at the inn of Oliver Johnson, in Centreville, (Warwich,) on Saturday, the 5th day of January, 1828, for the purpose of adopting such measures as may be thought proper in expressing their opinion on the necessity of extending further protection to the grower and manufacturer of wool, Charles Eldridge, Esq., was appointed chairman, and Stephen Harris secretary.

Resolved, That Christopher Rhodes, John B. Francis, Thomas Holden, John R. Waterman, Charles Brayton, Joseph Manchester, and William Anthony, Esqs., be appointed a committee for the purpose of preparing and reporting to this meeting a memorial to Congress embracing the foregoing object. The committee having returned, subsequently reported the following memorial:

To the Senate and House of Representatives of the United States in Congress assembled:

The memorial of the undersigned, in behalf of a meeting of citizens, the wool-growers and manufacturers of wool, in the county of Kent, State of Rhode Island, convened by public notice in said county on the 5th day of January, 1828, respectfully represents: That the growth and manufacture of wool, involving one of the most important branches of American industry, has long been laboring under a depression and gradual depreciation, which, without the further intervention of the General Government, must ultimately and speedily produce a total inability on the part of the farmer to furnish his wool, or the manufacturer his cloth, in competition with the foreign article. They view the question presented to Congress from nearly every agricultural and from every manufacturing district in the Union as of more importance to the nation than to themselves, though involving their present best interests; for, in this country, where there are so many resources for the application of labor and capital, a ruinous business, for the improvement of which there can be no reasonable expectation, will not long continue to be pursued. If, therefore, it is for the interest of the United States to encourage the productive labor of her own citizens rather than that of the citizens of a foreign Power, which furnishes no market in return for our agricultural products, it appears plain to your memorialists that the true policy of the Government dictates a sufficient encouragement to all branches of domestic industry requiring such aid, to enable those engaged therein to supply our own market at as reduced prices, and with as valuable an article as can be furnished through the medium of importation.

Your memorialists do not consider, merely because a great amount of capital is already invested in the growth and manufacture of wool, the farmer ought to be protected from sending his sheep to the shambles, and the manufacturer from letting his machinery rust; but that the protection should be extended because it is for the interest of the country to encourage the diposal of capital, skill, and labor to this branch of industry. Aware that this subject, in all its relations, has been presented to Congress, and all the arguments in favor of an extension of protection to domestic industry repeatedly urged, it would not become your memorialists to enter into an enumeration of those reasons which, in their opinion, so clearly indicate the justice and policy of affording present relief to the growers and manufacturers of wool. They would, therefore, respectfully represent that they unanimously approve of the proceedings of the convention holden at Harrisburg, in Pennsylvania, on the 30th of July last, and fully accord with the general views and statements presented in the memorial from that convention to the respective Houses of Congress and further pray that the same may meet with their prompt and deliberate attention.

CHRISTOPHER RHODES,
THOMAS HOLDEN,
JOS. MANCHESTER,
CHARLES BRAYTON,
WM. ANTHONY,
JNO. R. WATERMAN,
JOHN BROWN FRANCIS,
Committee.

WARWICH, *January* 5, 1828.

After reading the above memorial, it was resolved unanimously that this meeting approve of the same, and that copies thereof be forwarded by the secretary to the Senators and Representatives of this State in the Congress of the United States.

Resolved, That the proceedings of this meeting be signed by the chairman and secretary, and published in the different newspapers in this State.

CHARLES ELDRIDGE, *Chairman.*

STEPHEN HARRIS, *Secretary.*

20TH CONGRESS.] No. 819. [1ST SESSION.

AGAINST INCREASE OF DUTIES ON IMPORTS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES JANUARY 14, 1828.

Report of a special committee of the Senate of South Carolina on the resolutions submitted by Mr. Ramsay on the subject of State rights.

The following resolutions were submitted by Mr. Ramsay and referred to a special committee consisting of Messrs. John Ramsay, S. D. Miller, H. Deas, Alfred Huger, D. R. Evans, W. D. Seabrook, and Catlett Conner:

1. *Resolved*, That a committee be appointed to inquire into the origin and nature of the Federal Government, so far as to ascertain whether it emanates from the people of the United States at large, or whether it be a compact between the people of the different States with each other, as composing separate and independent communities.

2. That they do also inquire whether, in the event of abuse of power, or violation in the letter or spirit of the said compact on the part of the Congress of the United States, it belongs to the people, as its constituents, or to the State Legislatures, to remonstrate; and, if to the State Legislatures, what measures ought to be adopted by South Carolina for the preservation of her sovereignty.

3. That they do also inquire whether there be any clause in the Constitution of the United States which can authorize Congress so to legislate as to protect the local interests of particular States at the expense of all the United States, and whether domestic manufactures be a general or a local interest.

4. That they do also inquire whether Congress can construct roads and canals within the limits of a State, with or without the assent of the Legislature of such State.

5. That they do also inquire whether Congress, under a power to appropriate money "to promote the general welfare," can appropriate the same to any purposes not immediately referable to the enumerated objects of the Constitution.

6. That they do also inquire whether Congress can legislate, directly or indirectly, upon the subject of slavery, by promoting the object of any society which contemplates the melioration of the condition of any portion of the free colored or slave population of the United States.

JOB JOHNSTON, *C. S.*

The committee, to whom were referred certain resolutions directing an inquiry into the nature and origin of the Federal Government, and whether certain measures of Congress are or are not a violation of the letter and spirit of the federal compact, report:

That they have maturely weighed and considered the subject intrusted to them, and are of opinion—

First. That the Constitution of the United States is not a compact between the people of the United States at large with each other, but is the result of a compact originally formed between the people of thirteen separate and independent sovereignties to produce and constitute a new form of Government,

as will abundantly appear by a reference to the journals of the old Congress, and of the general convention which framed the Constitution.

The first Congress of the United States was that formed by the colonies in 1774 and 1775. It possessed, as is well known, no authority but what arose from *common consent*. The Declaration of Independence having absolved the colonies from all allegiance to the Crown of Great Britain, it became necessary that the powers of Congress should be accurately defined, and hence arose the CONFEDERATION of 1781. This Confederacy not producing the blessings which had been anticipated, and the war of the Revolution having entailed upon the States a large public debt, and the States, at the same time, becoming careless or indifferent in furnishing their *quotas* of this burden, and many of them, indeed, unable so to do from the distresses incident to the want of a common head to regulate commerce, the necessity of new-modelling the existing Government became evident to all. The old Congress, taking advantage of this state of the public sentiment, wisely recommended that a convocation of the States should be held for the purpose of framing a Constitution better suited to the exigencies of the Union. This Constitution, when finished, was to be submitted, in the shape of a proposal, for the adoption or rejection of the different States. Deputies from all the States were accordingly assembled in general Convention, and a Constitution having been finally agreed upon, it was ordered to be published for the information of the people, and each State Legislature was solicited to call a convention for the purpose of ratifying or rejecting it. State conventions were accordingly assembed under the authority of the State Legislatures, and, as soon as the ratifications of nine States were transmitted to the old Congress, arrangements were made to put the new Constitution into operation, and the old Government expired as a matter of course.

If attention be given to the rise, progress, and completion of the new Government, as above stated, it will be seen that the Government of the Union does not emanate from the people of the United States at large, but from the people of the *different States*, as composing so many *distinct and independent sovereignties*.

First. The general convention was recommended by the old Congress, which was a pure *confederacy* of States.

Secondly. The deputies to that convention were elected by the *State* Legislatures.

Thirdly. In all the deliberations of the convention, as to the best form of government for the Union, the votes were taken by *States*, and no measure agreed upon which was not approved of by a majority of the States represented; and,

Lastly. The ratifications of such States as were willing to accede to the new Government were transmitted as the ratifications of so many sovereign States, the assent of each State counting as one vote in making up the majority of *three-fourths* of the States; such an assent of three-fourths of the States being deemed a prerequisite to the Constitution's going into operation. The mere fact of the Constitution "not wholly resulting from a *majority of all the people* of the Union, nor from that of a *majority of the States*, but from the unanimous consent of the several States who were to be parties to it, proves, beyond the probability of doubt, that the act establishing the Constitution, and giving it its binding efficacy, was purely the act of the people of the different States, as STATES, and not of the people at large. The Constitution was thus clearly FEDERAL in its conception and in its CREATION.

It is with great pain that your committee are constrained to observe that this does not appear to be the view of the Supreme Court of the United States. By the reasoning of the court in the case of *McCulloch* vs. *The State of Maryland*, it would appear that the Constitution is regarded by that tribunal as emanating from the *people*, and not from the *State sovereignties;* but it is evident that this opinion is founded on a misconstruction of the term State sovereignty, the Supreme Court contemplating the *State Legislatures* as the only State *sovereignties;* and seeing that the ratifications of the instrument did not proceed from the State Legislatures, but from State conventions of the people, it was natural, under such a view, that the court should deny the doctrine of the government of the Union as proceeding from the States. It is scarcely necessary to remind the legislative body that it is an incontrovertible axiom in Republican politics, and founded on the inherent and natural RIGHTS OF MAN, that the *people* alone, in a State convention, constitute the *true sovereignty* of that particular State; their power, at such a period, being without limits and without control. The ratification of the compact thus proceeding from the State conventions, they necessarily become acts of more binding efficacy, and, consequently, of more complete sovereignty than if they had been done by the State Legislatures. It is not competent for any State Legislature to associate its constituents, the people, in any new form of government with the people of other States. No legislative body can pretend to a power of this kind. A Legislature might have bound its constituents in a league or confederacy. In a confederacy of States the acts of the common council are not exercised directly on the people, but, in practice, go forth with no better authority than as recommendations to the different sovereignties who are parties to the league. It is the people alone, *in convention*, who can enter into a compact associating themselves in a new political relation with the people of other States; and, when they do enter into such compacts, their acts become the acts of sovereign States, and the compact is a compact of States with each other, and not of the people of those States as if they had constituted an entire people. In the formation of the Constitution of the United States it might have been ordered, had the convention willed it, that its ratification was to be derived from the people of the United States, considered aggregately; in which case the will of the majority of all the people of the United States would have been necessary before it should go into operation. But no such rule was adopted, or even proposed in the general convention. "Though the assent of the people was required to be given by deputies selected for the purpose, the assent was nevertheless given by the people, not as *individuals* composing one *entire nation*, but as composing the separate and *independent communities* to which they severally belonged." The vote of each particular State convention was transmitted as the vote of the State as a SOVEREIGN BODY, and not as the act of individuals of that State, as forming its proportion of the aggregate of all the inhabitants of the United States. If there be a fact which determines beyond all dispute the clear intention of the convention that the Government of the Union was to emanate from the State sovereignties, it is that provision in the instrument which regards the ratification as complete as soon as the people of nine States should assent to the Constitution. Such a provision as this would be utterly inconsistent with the opposite plan of making the consent of the people at large prerequisite to its operation; because it might have happened, under such a plan, that *four large States*, rejecting the Constitution, might have composed the majority of all the inhabitants in the different States. It would be a reproach to the sagacity and foresight of the convention to imagine that, if it was the intention of that body that the Government should be *national* and not *federal* in its creation, that it would set forth a proposal, or adopt a plan, by which it was possible that the then

existing Government should cease, and a new Government should go into operation, with the assent of such nine States as might form a *minority* of the people of the United States.

The doctrine of the Constitution of the United States emanating from the people, and not from the States, is, in the opinion of your committee, one of the most dangerous doctrines that can be promulgated; for by it is established the principle that the Federal Government is not responsible for any violation of the compact excepting to the people at large as its constituents. This would be CONSOLIDATION in its *very essence;* it would be to break down the lines which separate the powers of Congress from the powers of the States. It would, at any time, enable a combination of the people of such States as might constitute a majority of all the inhabitants of the Unitsd States, and who have particular local views or State interests to promote, to carry any measure whatever in Congress; and to the people of such of the States as might form the minority there would be no hope of redress. Congress, with the most unfair intentions to the smaller States, might even keep within the letter of the Constitution by assigning, for its acts of oppression to those States, such constitutional motives and reasons as to defy all efforts to counteract its career of injustice by a resort to the tribunals of justice. On the other hand, the doctrine that the Constitution is a compact between the States as so many separate and distinct sovereignties is a doctrine full of comfort and security to every real friend of the Union and of the liberties of the people. The necessary consequence of such doctrine is, that, if the social compact be violated in its spirit or its letter, and that the States have the right to remonstrate and to call back the parties to the original covenant, the remonstrance, coming from such a quarter, will be promptly attended to, and the redress will be comparatively easy and certain, which never can be the case where the people, as a minority, are left to seek their remedy.

It is most fortunate for the people of the southern States that the truth of a doctrine so indispensable to their safety is so immovably founded on the inherent, unalienable rights of man. All legitimate government is in the nature of a trust, and is the result either of a compact between the people with one another, as is the case with a simple consolidated Government, or of States with each other, under a compound or mixed Government: there is no reasoning which can impair a truth so evident. The Constitution of the United States, according to all our ideas of the origin of Governments, is strictly and emphatically a form of government emanating from the States, and the manner in which its powers are to be exercised is matter of convention between those States. The Federal Government has no rights; it has certain duties to perform, and to this end is invested with certain powers. If it exercises any powers not delegated, there must be a responsibility somewhere. And this brings your committee—

Secondly, to the inquiry, whether, in the event of any abuse of power or violation of the letter or spirit of the Constitution, it belongs to the people at large or to the State Legislature to remonstrate. In the opinion of your committee, the responsibility of the Federal Government is of a *two-fold* character. First, it is responsible in certain cases to the people at large, upon whom, by the Constitution, *its power is wholly to operate.* Secondly, it is amenable to the State Legislatures, as representing the same people distributed in separate sovereignties, by whom alone *the Government was created.* In its CREATION, the Government is thus as entirely FEDERAL as, in its operation, it is strictly *national.* The first responsibility accrues whenever the Government abuses any of its delegated powers, or rather injudiciously exercises them to the injury of the people at large, as its constituents. The *second* can only occur when power not delegated is *assumed* to the injury of the people in their separate sovereignties. This distinction, as to the responsibility of the national rulers, results from the mixed nature of our Government. In a simple Government, the only "safeguards for arresting usurpation and preserving the liberties of the people are the *positive restrictions* on power, and the political *responsibility* of those who exercise power to the people on whom it operates." In that state of affairs where the people are held together as one political society, and, as regards civil and political rights, have but one common interest, and have it equally in their power to change their rulers, it is difficult to conceive how power, abused or usurped, can operate beyond its responsibility. But in the anomalous scheme of the mixed Government of the United States, where many representative Governments are bound together in one comprehensive whole, and where it becomes essential that precise limits should be assigned to the jurisdiction of the supreme and the subordinate legislative authorities, it becomes indispensable that the responsibility should be *as well to the people* in their State Governments as to the people considered as one *entire* nation. For maladministration, therefore, in the affairs of the Government, which is neither more nor less than an abuse of the people's trust, it belongs to the people alone, as a nation, to call their rulers to account. This can only be effected at the periods prescribed by the Constitution, when all power returning again at those periods to the people, they may thereafter commit it into other and safer hands. But to the people of the different States, through their organs, the State Legislature, it equally appertains to remonstrate, and to restrain Congress when it would pass the boundary line of its powers, and usurp those which were reserved to the States.

To abuse power and to usurp power are two things, in their nature, totally distinct. Congress, in exercising the discretion with which it is unavoidably intrusted on many subjects, may so abuse that discretion as not only to impair the prosperity, but actually to endanger the safety of the nation: for wrongs of this nature there is no remedy but in a change of rulers. There ought to be no other remedy. There is here no violation of the terms of the social compact of Government between the confederated members, so as to alter the relations in which they stand to each other and to the Federal Government. But when Congress assumes to itself a power unknown to the Constitution, and thus encroaches upon what is reserved to the States, here is an interference which goes to *the destruction of the compact itself;* and to the parties to that compact it solely belongs to insist upon a fulfilment of that compact. Those parties being the people of each different State, it not only is their right, but it becomes a high duty of their local Legislatures to interfere. To consider the right to be in the people at large, and not in the State Legislature, is, as has been already observed, to place the smaller States in the power of the larger; for it is not to be concealed, that the usurpations most likely to take place under the Federal Government will not be such as will endanger any principle of public liberty, or the rights expressly reserved to the States, because there would be but one feeling amongst the people to resist them, and the remedy would be in the hands of the people; but the usurpations to be apprehended will be such as are calculated to promote the interests of such States as form the majority, at the expense of others, which must always be in the minority; to the will of a majority of Congress, when it is in the exercise of its legitimate powers, it is the duty of the minority to submit. At such a time the Government assumes its consolidated form, and obedience is as strictly due to its measures, however injuriously they may operate against the minority, as if it were a simple and not a mixed Government. Not so, however, is it when under a compact between two States. The question presents itself

whether the convention between those States has been adhered to in good faith or not. In a case of this kind *majority* and *minority* are relations which can have no existence. Each State having entered into the compact as a *sovereign body*, and not in conjunction with any other State, must judge for itself whether the compact has been broken or not. The committee here take occasion to observe, that though, under the Constitution, a tribunal is appointed to decide controversies to which the United States shall be a party, and the States may often be willing to leave to such a tribunal many controversies, yet it must be evident that collisions will sometimes arise between the States and Congress, when it would not only be unwise but even unsafe to submit questions of disputed sovereignty to any judicial tribunal. In theory it may be delightful "to contemplate the spectacle of a Supreme Court sitting in solemn judgment upon the conflicting claims of national and State sovereignty, and tranquillizing all angry and jealous passions, and binding this great Confederacy in peace and harmony by the ability, moderation, and equity of its decisions." But our own experience has already satisfied us that it belongs not to mortals to erect a tribunal that shall feel itself wholly impartial on a question between the State and the National Government, and least of all ought the States to consent to make the Supreme Court of the United States the arbiter finally to decide points of vital importance to the States. The conduct of this court, as far as your committee can judge of it, has inspired an universal and a justly merited confidence in the equity of its decisions, in general, where the suit is substantially, and in fact, between the citizens of one State and citizens of another State; nor can they, for a moment, doubt its competency to decide, with the utmost impartiality, all conflicting claims between one State and another State. But it is due to truth to declare that, whenever constitutionality of any act of the Federal Government has been called in question, this court has not so conducted itself as to be entitled to be esteemed a sufficiently impartial tribunal. The court which can confer, by *implication*, on the Congress of the United States a *power to create a corporation* when there exists on the journals of the convention, published under the authority of Congress, the irrefragable evidence that such a power was *proposed* to be *invested* in Congress but *rejected by the vote of that body*, is not more likely to do justice to the State sovereignties than the tribunal which would regard the Federal Constitution as emanating from the people at large, and not from the States, in the face of history and well attested fact. Into both of these errors has the Supreme Court unhappily fallen; but there is a peculiar propriety in a State Legislature undertaking to decide for itself when the Constitution shall be violated in its *spirit* and not in its letter, these being cases in which no court, however well disposed, can be expected to give relief. Three memorable instances of this species of usurpation occurred in the years 1816, 1820, and 1824, where Congress, under every appearance of adhering to the letter of the compact, substantially has violated its spirit. A fourth instance may probably soon occur, which leads your committee to consider—

Thirdly. Whether Congress can so legislate as to protect the local interest of particular States at the expense of all the people of the United States, and whether domestic manufactures be a local or a general interest? On the first part of this inquiry it is believed that there exists no difference of opinion, it being admitted, in and out of Congress, that local interest cannot be protected by the National Government. It is, however, insisted that domestic manufactures must be considered as a general interest. Your committee do not feel themselves bound to enter at large into reasons to show the little foundation there is for such an opinion; and the less disposed are they to urge the question when they recollect that, from every quarter of the State, there has been an almost unanimous expression of the public opinion that manufactures are not a general interest, and that Congress has no power to foster and cherish them. But it certainly belongs to the subject to state that your committee have examined the Constitution with the greatest care, and they can find in no part of it any grant of power to promote any branch of internal industry, or any of the useful arts, by any other means than by the conferring of patent rights for new inventions. That the convention designedly withheld such a general power abundantly appears from the journals of that body already referred to. Two distinct propositions were, at different periods, made to amend the reported draught of the Constitution by conferring on Congress the power in question, but these propositions, together with others relating to *science* and *agriculture*, were not adopted, the convention finally coming to the conclusion that Congress should "promote the progress of science and useful arts by securing, for limited times, to authors and inventors the exclusive right to their respective writings and discoveries"—a clause so exclusive in its mode of expression as to leave no doubt in the minds of your committee that all other modes of encouraging the useful arts, excepting by patents, were to be prohibited.

This view coincides with, and is considerably enforced by, a power reserved to the States "to lay imposts, *with the consent of Congress*, for *other* purposes than the execution of their inspection laws"—a clause which, in the opinion of your committee, is not susceptible of any other explanation than as a provision to enable such States as might be desirous of protecting their domestic manufactures against foreign rivalry to do so by imposing, in their own ports, imposts on the imported fabrics, with the consent of Congress. By referring to the secret debates of the convention it clearly appears that the insertion of this clause was for this purpose alone.

In addition, it may be urged that no interest can be recognized as a general interest within the meaning of the Constitution which each State does not possess in COMMON WITH EVERY OTHER STATE. The design of union amongst the States was, not that Congress should legislate in cases to which the States were separately competent, but simply to regulate such general concerns as would have suffered by the exercise of individual or State legislation. Amongst those general concerns which the States were incompetent to regulate with any advantage, on account of conflicting interest, the most prominent was COMMERCE. To the necessity of a general controlling power to regulate foreign trade, and to no other motive, does the Constitution OWE ITS EXISTENCE. This power the old Congress did not possess. The States had repeatedly refused to grant such a power, because each State thought itself competent to regulate its own trade. But the experience of the first four years which succeeded the war of the Revolution having taught them their error, the people afterwards entreated their local Assemblies to grant such a power to the common head of the Confederacy. In the meantime propositions were made for a convention to frame a new Constitution. Thus it is plain that it was not until the States were reminded, by their own dear-bought experience, that commerce was a general interest that they were disposed to unite even for this so great and so common a blessing to all.

The convention having been convened to form a Constitution, it adopted, as the basis upon which were to be built the powers of the new Government, the PRINCIPLE that all such interests as the States could not separately manage should be transferred to the federal head. It is to be observed that neither in the *old* nor in the *new* compact is there a single subject specified for the legislation of the General Council, in which EVERY State has not an immediate and a very important interest. All the enumerated

powers in these two memorable instruments are referable to WAR, PEACE, INDIAN TRADE, COMMERCE, and FOREIGN NEGOTIATION. The present Constitution was designed to supply all the deficiencies of the Confederation; and by the unanimous vote of the convention it was early decided, as appears by its journals, that the enumerated powers of the new Government should extend to EVERY subject of GENERAL interest. It results, then, as a fair and conclusive argument, that whatever subject was *purposely* excluded from the enumerated powers of Congress by the vote of the convention as an unfit subject for the care of the General Government, could not have been regarded as a general interest. A general power to promote manufactures, agriculture, and science, and to construct roads and canals, was positively and peremptorily excluded; and this, in the opinion of your committee, is an unanswerable reason why these subjects ought to be deemed LOCAL and not general, if it were not already demonstrable to our senses that any particular pursuit of human industry followed by the people of some States, and in which those of other States are not at all engaged, must be a local interest of such States.

Fourthly. Your committee are of opinion that Congress has no power to construct roads and canals within the limits of a State, without a violation of the Constitution. The power of making roads and canals is not an incidental, but is as primary and as original a power as any that Government can possibly exercise. That must be a substantive power, in the strongest acceptation of the term, which involves a right of *jurisdiction* over *soil* and *territory*. From this species of jurisdiction Congress is clearly prohibited by those clauses in the Constitution which confine their jurisdiction to their forts, magazines, dock-yards, &c. But, independent of the plain intent of the instrument itself, as collected from its language, the journals of the convention afford the evidence that it was deemed unadvisable to intrust Congress with any such power. All the *propositions* to include roads and canals amongst the enumerated subjects for the National Legislation were *rejected*. There existed a reason for the refusal of such a power to Congress, which your committee must ever regard as conclusive; which is, that such a power in Congress, as well as in the States, would have been repugnant to the whole scheme and theory of the Constitution. The design of the convention was so to *discriminate* the *objects* which were to appertain to the different departments of power, that what was committed to the charge of one Government should not be interfered with by the other. The great difficulty in distributing power was to adjust the *quantity* with which the General Government should be invested. That point once arranged, each Government was then to be supreme in legislation as to the particular objects intrusted to its care. As the States had been in the habit of making roads, and were fully competent to exercise such a power, and to the greatest advantage, it was not to be expected that they would be willing to yield this, their power over internal improvements. To have admitted, therefore, that a similar power ought to have been invested in Congress, would involve the absurdity of causing the same object of legislation and government to belong to the Federal and the State authorities. There is no such hideous feature as this in the federal compact. If the Constitution be examined with accuracy it will be found that, with the exception of the first two enumerated powers of Congress, (which are *means* and not the *ends* of Government, or rather the power of the Government, coupled with the trusts of the Government,) that Congress must be regarded as supreme in legislation for all the objects intrusted to its management; and upon the same principle that Congress is supreme within its prescribed sphere of action, are the States equally supreme as to all objects reserved to them. If Congress, therefore, can legislate on the subject of roads and canals, the States cannot interfere by exercising a similar power, (for both cannot have jurisdiction,) and *vice versa*. The subject of internal improvements is either a general or a local interest, in the view of the Constitution. It cannot be both. If it be a general interest, Congress must either be supreme in its jurisdiction, by extending its laws to such roads and canals, to the exclusion of State authority, or it cannot act at all. There can be no concurrence of legislation, except as to the means of executing the different trusts for which each Government was created. The bare admission that a State can lawfully exercise sovereignty on any particular object of civil government, deprives Congress of any power over the same object; the States having already exercised the power over roads and canals, and there being no specific grant of any such power to Congress, the right is in the States and not in Congress. Nor can your committee conceive that the assent of a State Legislature to internal improvements made by Congress within its limits can confer on that body the power in question. Congress has no right to exercise any power whatever but what it receives by special grant from the States. If a State were to give to another State a power to construct a road or a canal within its limits, this would amount to a transfer to that State of a portion of its sovereignty. Were Congress to be permitted to receive such a power as a gift from any particular State, it would be to say that Congress can exercise a new sovereign power unknown to the Constitution, with the consent of or by the act of one State. This principle will hardly be contended for. It is too clear that Congress can exercise no power but what it receives from the States by the terms of the Constitution. If the better to promote union it needs additional powers, the mode prescribed is an amendment to the Constitution. If a State can part with the smallest portion of its sovereignty to Congress, it can part with the whole; and if Congress could receive an accession of power in this way, it would be to put it in the power of one State to amend the Constitution, when the instrument requires the assent of three-fourths, and that assent to be given in another way. There are other views of this subject, but they have been so often taken, and are so familiar to our citizens, that your committee forbear to dwell longer on this head, but proceed to that part of their inquiry which asks—

Fifthly. Whether, under the power "to promote the general welfare," Congress can expend money on internal improvements, or for any purposes not connected with the enumerated objects in the Constitution? What has been already urged in the preceding inquiry will be equally applicable to this. If Congress has not the power to construct roads and canals in the States, it cannot appropriate money for such purposes. Congress has either all power over certain trusts, or it has no power at all; there can be no such operation in either Government as *indirect* legislation. In order to arrive at any particular object, each Government is fully invested with complete authority to approach the legitimate objects of its own special or general care, *honestly*, *fairly*, and *openly*. If, in the desire to attain any particular object, either Government discovers that it cannot reach that object otherwise than circuitously, this is conclusive to show that it belongs not to itself, but to the opposite Government. The term "general welfare," in the opinion of your Committee, means nothing more than the national welfare. That can only be deemed an appropriation for national purposes, which can be referred to objects of general interest in all the States. These objects being all specified in the federal compact, it follows that, if any appropriation of money has not a direct and natural relation to some one or other of those objects, it cannot constitutionally be made. The enumerated objects in the Constitution (with the exception of the power to levy and appropriate money) are the trusts which Congress is to execute. The power to appropriate money to the

general welfare, is not a *naked* power. It is the power *coupled* with the trusts, to execute which the Government was created.

Sixthly. As to that part of the duty of the committee which solicits an inquiry whether Congress can extend its legislation to the means of meliorating the condition of the free colored or slave population of the United States, your committee have no hesitation in saying that this is a subject in which there can be no reasoning between South Carolina and any other Government. It is a question altogether of feeling. Should Congress claim a power to discuss and take any vote upon any question connected with the domestic slavery of the southern States, (excepting it be to devise the means of prohibiting the slave trade, the only power which it has by the terms of the Constitution,) it is not for your committee to prescribe what course ought to be adopted to counteract the evil and the dangerous tendency of public discussions of this nature. The minds of our citizens are already made up, that if such discussion appertain as a matter of right to Congress, it will be neither more nor less than the commencement of a system by which the peculiar policy of South Carolina, upon which is predicated her resources and her prosperity, will be shaken to its very foundations. In the opinion of your committee, there is nothing in the catalogue of human evils which may not be preferred to that state of affairs in which the slaves of our State shall be encouraged to look for any melioration in their condition to any other body than the Legislature of South Carolina. Your committee forbear to dwell on this subject. It is a subject on which no citizen of South Carolina needs instruction. One common feeling inspires us all with a firm determination not to submit to a species of legislation which would light up such fires of intestine commotion in our borders as ultimately to consume our country.

Lastly. It remains for your committee to report what measures, in their judgment, the Legislature ought to take in order to preserve the State sovereignty. This is an inquiry of awful importance, and the committee are not disposed to shrink from the duty thus devolved on them.

That the Congress of the United States has been in the exercise of powers not warranted by the Constitution, and that the tendency of some of their measures is calculated seriously to impair the vital interests of South Carolina by diminishing her foreign commerce, whilst the effect of other measures is to augment the patronage of the General Government, and thus to diminish that necessary *State* influence which is essential to the preservation of the State sovereignties, and which State influence can only exist when the States are to manage all internal concerns, are truths daily becoming more and more evident to all our citizens. South Carolina has uniformly exhibited, as your committee believe, an illustrious example of a steady and an unalterable devotion to the Constitution of the United States. She has never, at any time, arrayed herself against the Government of the Union, but has discharged all her duties as a member of the great American family with fidelity and cheerfulness. When the National Treasury was exhausted, and the enemy pressing us at every point of our long-extended coast; when it became necessary to relieve the embarrassments of the General Government by a direct tax upon our citizens, this State, in anticipation of the assessment by Congress, threw open her Treasury and subjected it to the national demands, and actually appropriated her funds for the general welfare before the passage of the law. If she has not hitherto carried her complaints to the great Council of the Nation, it was not because she had no cause of dissatisfaction, but because she always cherished the hope that some reaction in public sentiment throughout the United States might take place, and that the people themselves would, in time, be made sensible of the danger of a limited body, like that of Congress, being permitted to transcend its powers, and would apply the remedy. But these hopes, your committee regret to state, are all dissipated, and they too plainly perceive that to submit longer to the evils of misrule, founded on usurpation, can have no other tendency than to invite such assumptions of power, from time to time, as must inevitably merge all power and all influence in one consolidated Government. It is fortunate for South Carolina that she has hitherto endured, with so much patience, and certainly with not less patriotism, the aggressions of Congress upon her sovereign rights. If, after all her efforts to dissuade the National Councils from persisting in claims which, if pursued further, must inevitably cut us off, limb by limb, from the great body politic, Congress shall, contrary to the hopes of your committee, still persevere in its claims to exercise extensive powers by construction, and thus drive into alienated feelings a portion of the Union hitherto so devoted to union, South Carolina, in such an event, will have at least the consolation to know that the fault will not be hers.

But, in the opinion of your committee, it is all important that whatever is to be done by South Carolina ought to be so done as to impress upon the minds of the Congress of the United States that she does not at this conjuncture approach the National Legislature as a suppliant or as a memorialist, but as a SOVEREIGN and an EQUAL. When Congress acts within the sphere of its expressly delegated powers, the supremacy of its laws and its power must be acknowledged by all the States; and from no State in the Union will obedience to the decrees of the Supreme Council be more cheerfully rendered than by South Carolina. But when the ground of complaint is a violation of that great covenant which binds together the Confederacy, each member is as sovereign, when it demands a fulfilment of that compact in its spirit as well as in its letter, as it was when it originally ratified that agreement. In all communications, therefore, which may be necessary between a member of the Confederacy and the common head, it behooves that member not to forget her *rank* as a *sovereign*. She must cause her sentiments to be conveyed to Congress in a manner so imposing as to evince that she could have the intercourse regulated as is proper between one sovereign and another; and that whilst she would earnestly solicit a continuance of that friendship and good feeling which has so long been characteristic of the American family, she is yet unwilling to yield rights of vital importance. To the safety of States it is indispensable that Congress should be in perpetual remembrance that it is a sovereign and supreme body only when it extends its authority to legitimate objects of government; and that, at *all other* periods, the States are equally supreme, and never so supreme as when they are about to demand the fulfilment of the original compact. If there be one feature in our well-contrived and complicated system of government which justly demands the admiration of the world, upon which the eye of the patriot loves to gaze, and the hopes of millions of freemen in both hemispheres seem to be suspended, it is that contrivance in the great work of the Constitution by which one general and so many subordinate and local sovereignties, all of them so many orbs, differing from each other in magnitude and splendor, most wonderfully move together in "concerted and harmonious action," diffusing the blessings of the light of knowledge and of civil and religious liberty over a portion of the globe made up of a people dissimilar and heterogeneous in their habits, and differing from each other in almost everything but in their innate love of liberty. Let not, then, the harmony, order, and connexion by which our comprehensive scheme of representative Governments has been hitherto preserved be interrupted by the falling of any of the orbs from their

spheres; but let "their motions and their influences be all so regulated and exercised that, whilst they shall in a very intelligible and striking manner declare the wisdom" of their great author, the convention, and forever "constitute the magnificent heralds of a praise" which belongs to that body, to which neither speech nor language is adequate, they shall at the same time distribute all that is necessary for the political health, comfort, and security of all the inhabitants of the United States.

In the opinion, however, of your committee, this harmony of the several State Governments can only be preserved by the promptest notice by the State Legislatures of any infraction of the Constitution, however unimportant it may appear at the time in its effects upon the general community. In a system by which so many political bodies are to be in constant motion, the most trifling aberration of any one from the circuit in which it is designed to move breaks up the great design. It thus becomes a high duty in every State Legislature to use its best exertions to bring back the Government to its first principles whenever it departs from the compact; and this it may always do with calmness, with moderation, and yet with becoming firmness. If the United States Government can construct one road or canal within the body of a State, it may construct a thousand, and thus draw within the vortex of its influence what properly belongs to the States. If Congress can expend one thousand dollars to purposes not enumerated in the Constitution, it may expend a hundred millions; and in this way so increase its patronage, by jobs and contracts, as to leave little or nothing for the subordinate authorities to do. If Congress can promote the domestic manufactures of some States, it can, with the same propriety, encourage, at its caprice, northern or southern agriculture, or other branches of internal industry, and thus constantly *impinge* upon the local concerns of the States. If it can legislate in one way on the colored population of the United States, it may legislate in various other ways. If, in a word, the General Government is to use constructive powers, or can pass any laws but such as are *necessary and proper* to the execution of its enumerated powers, then is the object of the enumeration of powers in the instrument defeated. In stepping across the boundaries of power presented by the Constitution there are no degrees in the guilt of that Government which is the trespasser, whether the trespass be committed by the State or the Federal authorities. It is the intention which accompanies the act which constitutes the crime; and this intention is as much embodied into the guilt of usurpation if one dollar be taken out of the pockets of our citizens to encourage a monopoly as if Congress by one "fell swoop" were to prostrate all the powers of the State Legislatures.

If there be an evil in our country the anticipation of which we ought to dread, and which, if it ever were to take place, would destroy civil freedom itself, it is that which would consolidate all the influence which is now distributed between so many States into the hands of the Federal Government. From the consolidation of all *influence*, the transition is natural and easy to the consolidation also of all *power*. Such a Government, in a country where the interests of its different sections must be more or less dissimilar, would be the worst species of tyranny which a minority of some States could possibly endure by the oppression of others. The only remedy, as your committee have already observed, is for the State Legislatures to be watchful, and to remonstrate with Congress when necessary. That the period has arrived when remonstrance is not only proper, but its neglect would be a crime, seems to be the voice of South Carolina.

The committee, in conformity with the above report, recommend the adoption of the following resolutions:

1. *Resolved*, That the Constitution of the United States is a compact between the people of the different States with each other, as separate independent sovereignties; and that, for any violation of the letter or spirit of that compact by the Congress of the United States, it is not only the right of the people, but of the Legislatures who represent them to every extent not limited, to remonstrate against violations of the fundamental compact.

2. *Resolved*, That the acts of Congress known by the name of the tariff laws, the object of which is not the raising of revenue or the regulation of foreign commerce, but the promotion of domestic manufactures, are violations of the Constitution in its spirit, and ought to be repealed.

3. *Resolved*, That Congress has no power to construct roads and canals in the States for the purposes of internal improvements, with or without the assent of the States in whose limits those internal improvements are made; the authority of Congress extending no further than to pass the "*necessary* and *proper* laws" to carry into execution their enumeratud powers.

4. *Resolved*, That the American Colonization Society is not an object of national interest, and that Congress has no power, in any way, to patronize or direct appropriations for the benefit of this or any other society.

5. *Resolved*, That our Senators in Congress be instructed, and our Representatives requested, to continue to oppose every increase of the tariff with a view to protect domestic manufactures, and all appropriations to the purposes of internal improvements of the United States, and all appropriations in favor of the Colonization Society, or the patronage of the same, either directly or indirectly, by the General Government.

6. *Resolved*, That the Governor be requested to transmit copies of this preamble and resolutions to the Governors of the several States, with a request that the same be laid before the Legislatures of their respective States; and also to our Senators and Representatives in Congress, to be by them laid before Congress for consideration.

SENATE, *Wednesday, December* 12, 1827.

Resolved, That the Senate agree to the report. Ordered that it be sent to the House of Representatives.

JOB JOHNSON, *C. S.*

IN THE HOUSE OF REPRESENTATIVES, *December* 19, 1827.

Resolved, That the House do concur with the Senate in the foregoing resolutions. Ordered that they be returned.

By order of the House:

R. ANDERSON, *C. H. R.*

The State of South Carolina, by his excellency John Taylor, Governor and Commander-in-chief in and over the State aforesaid, to all to whom these presents shall come:

Whereas I have diligently and carefully compared the preamble and resolutions (in writing) hereunto annexed and appended with the original of said preamble and resolutions as contained in the archives of

the Senate of the State of South Carolina, as well as with the minutes of the proceedings had on the same in the House of Representatives of the said State:

Now know ye that the said writing hereunto annexed and appended, containing thirty pages, is a true and perfect copy of the preamble and resolutions adopted by the Senate and House of Representatives of the State of South Carolina in December last, and that the extracts from the minutes of the proceedings had thereon are also true; and that Job Johnson is clerk of the Senate aforesaid, and that R. Anderson is clerk of the House of Representatives aforesaid.

Given under my hand and the seal of the State, in Columbia, this first day of January, in the year of our Lord one thousand eight hundred and twenty-eight, and in the fifty-second year of the Independence of the United States of America.

JOHN TAYLOR.

By the Governor:
R. H. WARING, *Deputy Secretary of State,*
For ROBERT STARK, *Secretary of State.*

20TH CONGRESS.] No. 820. [1ST SESSION.

REGULATIONS FOR GOODS TRANSPORTED COASTWISE FOR DRAWBACK.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES JANUARY 14, 1828.

Mr. CAMBRELING, from the Committee on Commerce, to whom was referred a resolution of the 7th instant, instructing them to inquire into the expediency of repealing the 37th section of an act passed March 1, 1823, and of extending one of the provisions of that act to merchandise transported by land and water for debenture, reported:

The 37th section of the collection law of March 1, 1823, was originally introduced into the act of April 20, 1818. It requires that all merchandise transported coastwise, whether for drawback or consumption, if in the packages in which it may have been imported, shall be accompanied by an extract from the invoice, verified by the oath of the importer, and certified under the official seal of the Collector. This provision was found to be very inconvenient in practice and utterly useless as an additional guard to the revenue; and the committee which revised this act in 1823, with the approbation of the Treasury, omitted it in the bill reported. It was afterwards added upon motion of a member, and now forms the last section of the act. Further experience proves that it answers no useful purpose and affords no additional security to the revenue. Such a provision is very properly applied to merchandise transported for the benefit of drawback, because in issuing debentures it is necessary to identify the merchandise on which the duty may have been paid or secured; and these cases are accordingly provided for in the 80th section of the act of March 2, 1799, and in the 29th section of the act of March 1, 1823. The 37th section of the latter act was designed to be applied to other merchandise than that which was transported for debenture. It is probable this provision was intended to enable our revenue officers to discriminate between merchandise which had been regularly entered and that which had been smuggled. But to accomplish that object the provision should be extended to millions of packages which are constantly in transportation throughout the country, and for which our laws require no certificate whatever. If the provision was designed to detect packages which had been smuggled into the country, it should rather follow those which travel into the interior; for it is not at all probable that such merchandise would be transported coastwise to invite the inspection of our custom-house officers. As a guard against smuggling, the provision is a mere nullity, from the facility with which it may be evaded. If the merchandise be changed from one package to another, or if even a piece be taken out, the provision does not apply to the case. It is impossible for any custom-house officer to know or to ascertain whether merchandise be in the packages in which it was originally imported, and the owner's oath to the contrary places it beyond the reach of the provision. Before the introduction of this section all merchandise, whether in foreign packages or not, was liable to seizure upon suspicion of having been illicitly introduced into the country, and it is so still, without the provision in question.

If it was practicable to enforce this section it would give infinite trouble. A merchant who may import 500 packages of merchandise might be obliged to visit the custom-house 500 times, give 500 extracts from his invoice, and take 500 oaths; and the Collector might be obliged to issue 500 certificates under his official seal. The House can judge of the extent of the operation of this section if executed, and of the time and expense which would be uselessly wasted in certifying that the duty had been paid or secured on merchandise which, from the very nature of the case, must have been regularly entered. To avoid all this unnecessary trouble, those who understand the law are obliged to break their packages or to transfer the merchandise into other packages. There are many, however, who know nothing about this provision, and who are obliged to go through all its forms. But the greatest injury resulting from it falls on merchants from our interior, who are, from their residence, presumed to be less acquainted with our revenue laws. They make their purchases generally in New York; their merchandise is shipped coastwise, and they return home through some inland route. A month after their return, and perhaps at the moment when they are expecting to receive their merchandise for the annual sales of the season, they are informed by their correspondent at some one of the ports, as the case may be, on the Atlantic, that some of the packages are detained because they were not accompanied by the certificate requirrd in the 37th section of the act of March 1, 1823; and there they must remain until the owner can write to New York for the necessary certificate, and transmit it perhaps to New Orleans. If this provision afforded substantially any additional security to the revenue, the committee would be cautious in recommending

its repeal, notwithstanding all its inconvenience; but they are satisfied that it is injurious to commerce and unnecessary to the revenue.

The 28th section of the same act allows merchandise for drawback to be transported coastwise from the district into which it was imported to two other districts. By the use of the word *coastwise*, the section has been construed, and no doubt properly, to embrace only such merchandise as may be transported by sea, and not to that transported by land, or by land and water. It was no doubt intended to extend the privilege to all merchandise transported for debenture upon such routes as were authorized by law, whether coastwise or inland, and such a modification of the act is recommended.

The committee accordingly submit for the consideration of the House a bill repealing the 37th section of the act of March 1, 1823, and to amend the 28th section of that act.

20TH CONGRESS.] No. 821. [1ST SESSION.

AGAINST INCREASE OF DUTIES ON IMPORTS.

COMMUNICATED TO THE SENATE JANUARY 15, 1828.

Anti-tariff meeting of the citizens of Lancaster district, S. C.

At a very numerous and respectable adjourned meeting of the citizens of Lancaster district, S. C., Colonel John Montgomery was called to the chair, and John Sims appointed secretary. The committee, to wit, A. Perry, Colonel N. Barber, Dr. B. Jones, Captain Wm. McKenna, L. R. Gibson, R. W. Gill, and John Montgomery, appointed at a former meeting for that purpose, presented the following memorial, which was read, and unanimously adopted:

To the honorable the Senate and House of Representatives of the United States in Congress assembled:

The memorial of the citizens of Lancaster district, South Carolina, respectfully showeth: That your memorialists, in common with their southern brethren, have viewed with reasonable apprehension the oppressive and unequal effect of the system of protecting duties, almost amounting to prohibition of trade and fair exchange with foreign Powers, necessarily increasing the price of articles the southern States are compelled to consume, and in the same proportion diminishing the price of the raw material which they have for barter or exchange. Thus the proceeds of the husbandman's honest industry is sacrificed, without a sufficient equivalent, to the avarice and interest of the manufacturer.

Your memorialists most cheerfully acquiesce in the imposition of any duties, however oppressive, that are necessary to the support of Government; but such as are designed for the purpose of protecting one part of the community to the manifest injury of all others, they most solemnly, yet respectfully, remonstrate against, as unjust, unequal, and iniquitous.

Your memorialists beg leave to submit to your honorable body that, on the most careful investigation and correct estimate, founded on experiment, they have ascertained that no southern farmer, however attentive and successful, clears more than three per cent. on his capital, and a large majority do not average one per cent. at the present price of produce.

Your memorialists will not descant on the constitutionality of the tariff, but respectfully submit, whether Government, after ten years of protection extended to the manufacturers by the repeated increase of duties on imports, should not only withhold further protection, but, in their wisdom, deliberate on the justice and propriety of decreasing the duties at present imposed on many articles of foreign growth and manufacture.

Your memorialists will ever pray.

JOHN MONTGOMERY, *Chairman.*

On motion of L. R. Gibson, it was

Resolved, That the memorial be printed, and that the member to Congress from this election district be furnished with a copy thereof; and that the members to the State Legislature from this district be furnished with copies thereof; also,

Resolved, That the proceedings of this meeting be published in the Camden Journal, Columbia Telescope, Cheraw Spectator, and Carolina Gazette.

JOHN MONTGOMERY, *Chairman*

JOHN SIMS, *Secretary.*

20TH CONGRESS.] No. 822. [1ST SESSION.

IN FAVOR OF INCREASE OF DUTIES ON IMPORTS.

COMMUNICATED TO THE SENATE JANUARY 21, 1828.

To the honorable the Senate and House of Representatives of the United States in Congress assembled:

The undersigned, citizens of Boston and its vicinity, respectfully represent: That after all that has been laid before Congress and the public on the subject of a further protection and encouragement of the

domestic growth of wool and manufacture of woolen fabrics, they should have submitted the subject to the wisdom of the Legislature, without any further representations respecting it, had it not been intimated to Congress, in a memorial of their fellow-citizens of this city and its vicinity, that the former memorials to Congress from this part of the country, in favor of a further encouragement of this branch of production, expressed only the opinions of an "interested and organized minority;" that any further increase of duties upon imported woolens and other articles would be highly injurious to the great body of the community; and that such is believed to be the "prevalent, if not the general, opinion of judicious and intelligent persons of this part of the United States."

In reply to these representations, the undersigned respectfully state it as their "sincere belief" that a very large majority of the people of this city and vicinity, after repeated and most mature examination of this subject, are decidedly of opinion that a further protection to the domestic production of the raw material and the manufacture of woolens is called for by the great and permanent interest of the whole country; and they think they may safely say that among those who entertain this opinion there are, at at least, some who may be considered "judicious and intelligent persons."

It has been intimated that many of the most discreet manufacturers are opposed to an increase of these duties. There may be some persons concerned in some of the various branches of domestic manufacture who are thus opposed; but, upon the most diligent inquiry, we have not been able to find any persons, among those within our knowledge, practically acquainted with the state of this branch of manufacture, who are opposed to the increase of these duties.

In some of the publications upon this subject it has been urged upon Congress that the advantages of England for carrying on this manufacture are so superior that it is greatly for the interest of the United States to depend on foreign supply, and that this country would thereby annually save many millions of dollars. The measure thus virtually proposed, and gravely and strenuously urged upon Congress and the country, therefore, is, that the duties on imports should be reduced, and the whole flood of goods, of all descriptions, from all parts of the world, be freely admitted, especially from those countries which admit a very small list of our raw products in return. We are told that in this way clothing and other articles of convenience and necessity will come very low to the consumers, the poor and middling classes will be greatly relieved of their present burdens, and the country, by thus annually saving we know not how many millions, will make rapid progress in national and individual wealth.

It is acknowledged by these very persons who thus urge the great advantages of depending upon foreign supply that this policy would be attended with some temporary "inconvenience" to the American manufacturers and artists; that is, their establishments would be broken up, their property annihilated, and themselves thrown out of employment and ruined. And then the consolatory suggestion is made that "there is a never-failing resource in agriculture," and they are kindly reminded of the happy condition of farmers. This mode of argument has been used more particularly in relation to the woolen manufacturers; it is, however, equally applicable to the whole body of artists and manufacturers; for there is no principle in our political system whereby those concerned in the production of wool or woolens are denationalized and outlawed; on the contrary, the very persons who undertake to convince the nation how much it would augment our wealth and resources to import our clothing, at the same time disclaim anything like "hostility to manufactures," and especially they "deem the manufacture of woolens the most advantageous."

When it is asked how we are to pay abroad for the immense additional importation, to save the nation these incalculable millions, no satisfactory reply is given. Our only resource for this purpose, after the exportation of all our bank stock and specie, is our raw products; when every man in the nation knows that the foreign markets will hardly bear the quantities we now send, and that any considerable additional quantities would depress the prices so as to diminish instead of increasing the whole aggregate value in foreign ports; and we might, with economy, in such case, follow the example of those Dutch who destroyed a part of their pepper to sustain the price of the rest. Those persons who recommend to the manufacturers to go and cultivate the wild lands point out no new market for the additional raw products thus to be supplied. It is too evident that no such market can be found; and they therefore conclude with the position, that if we cannot find a foreign market for our products to pay for additional importations "we shall cease to import." The undeniable and irresistible facts lead to this conclusion: The country, then, is to save these many millions by additional importations, which it has no means to pay for, and which it therefore cannot make.

It is unnecessary to dwell upon the common-place maxims on the subject of open competition and free trade. Whatever might be the effect of a policy founded on these maxims in some imaginary state of the world, it is too evident to be disputed that, in the actual state of things, no nation of the civilized world can act upon these maxims without bringing upon itself inevitable and total ruin. Though it should be demonstrated that if all the combatants were to throw away their shields the combat would be just as equal and much more economical, it would be preposterous magnanimity in one of them to act singly upon this notion.

We are told, however, that moderate duties afford the best and surest encouragement. If those who use this argument admit that we are to give encouragement to useful manufactures, and especially those of woolen, which are acknowledged to be the most useful and important, then the whole general argument is at an end, and the only question is, what mode and degree of encouragement are the most suitable, economical, and effectual for this purpose; but if the meaning is that a hesitating, trivial encouragement tends the most effectually to establish a business and bring it to perfection, or is the most economical to the community, the proposition will not prove to be sound. The very object of encouragement is to induce people to undertake or continue to pursue a business. It certainly will not be said that a trifling encouragement will induce as many persons to go into a business, and to so great an extent, as a more liberal one. The only meaning of this proposition, then, is, that if too liberal encouragement is given, it will render a business too profitable to those concerned in it, and so too expensive to the community, until the number of competitors in production is increased sufficiently to meet the demand. And this has not, to our knowledge, ever been denied; and we do not believe that any manufacturer or grower of wool in the United States will dissent from this doctrine.

The question, after all, then, will relate to the degree of encouragement commensurate with the particular case under consideration. To say, in general, that a moderate degree is the right one, is evidently as erroneous as to fix upon an excessive degree. The degree sought is the one adapted to the case, and neither moderate nor excessive. When the nation declares it to be for the general advantage that a certain branch of production should be pursued or continued in the country, and offers it protection for this purpose, it does mean, undoubtedly, to put the business upon such a footing that those who embark

their property, industry, skill, and prospects in it shall stand an equal and fair chance in comparison with the industry, capital, and skill of the community generally. And if, from any error in calculation or unforeseen event, it proves that the business has not been put upon such a footing, it follows that the intended and supposed degree of encouragement has not been given.

This is precisely the case with the woolen business; and the question is, whether the additional encouragement necessary to sustain and perfect it shall be given, or whether, by leaving it to struggle with obstacles too great to be overcome, it is to be prostrated, and the parties interested and the community subjected to the loss of the immense amount of property invested in it, and the immense amount of industry dependent upon it, together with all the skill and arts that have been accumulated in the country, at an incalculable expenditure, for its prosecution. With the destruction of this branch of industry must be annihilated the capital invested in innumerable flocks of sheep, the collection of which, from great distances in this country, and from Spain, Germany, and other countries abroad, has cost the agriculturists and the country a vast outlay.

Some persons treat this whole interest as quite an inconsiderable matter, and seem to think that the temporary importation of cloths at a lower price is an adequate compensation to the country for this vast waste and destruction of the national capital and resources. But we cannot believe this to be the prevailing public opinion; there is, indeed, sufficient evidence that it is not so. If the interest and welfare of the country call for this sacrifice, we have no doubt that our fellow-citizens interested in the growing or manufacture of wool will be as ready to make it as any body of men in the community. We do not, however, believe that the public welfare calls for this devastation; but, on the contrary, we are well convinced that the public interest is the same with their interest.

We know it has been said that a great part, as much as three-quarters, of our woolens were of domestic manufacture, out of domestic wool, when the duties were only five per cent.; and it is asserted at the same time that as great or a greater proportion will be so supplied, though no alteration should be made in the tariff. In this estimate the domestic household manufacture is included, which is well known to have constituted our only resource until the late war, with the exception, we believe, of one small establishment near Hartford, mentioned in Mr. Hamilton's well known report on the subject of domestic industry. We are told, also, that a large part of our consumption is now supplied in the same way; and the same persons who make this statement estimate that the country loses, in consequence of the present duties, 38, 58, 74, or 80 per cent. upon its *whole* amount of the domestic production of woolen cloths. For ourselves, we are at a loss to see how those who make their cloths out of their own wool in their own houses are in any way affected by the tariff. It costs them no more days' labor to make their cloths now than it did in 1792. The great improvements in manufacture, introduced into the country at the expense of the woolen manufacturers, and the great improvements in the breed of sheep, introduced at the expense of the extensive wool-growers, have enabled them to make better cloth with the same labor. What confidence, then, can be placed in the estimates by which it would appear that the country is now losing some millions, more or less, by these very household manufactures?

But it is the very persons who used formerly to carry on household manufactures, and who have ceased to do so, that apply to Congress, from all parts of the country, to raise the duty on imported woolens; and for the reason, that if the duty is low they shall be compelled to go back to the household manufacture. While the manufactures of wool, as well as other branches of useful manufacture, are sustained and continue to be scattered throughout the country, the farmers can clothe the families better and cheaper by the exchange of their agricultural products in the domestic markets thus created for them. They do not ask the Government for a regulation to make cloths cheap, which will, at the same time, strip them of the means of buying those cheap cloths.

As to the question whether the establishments can be supported at the present rate of duties, there is but one opinion amongst those acquainted with the subject. They all agree that it is impracticable. Many persons not personally interested in the question, but having a good knowledge of the circumstances, concur in this opinion, and if we had no other evidence we should put some confidence in their statements. But the facts are stated upon which this opinion is founded. The best investments in the broadcloth establishments cannot be now sold for over fifty or sixty per cent. of the actual cost. The most material facts, however, appear in the tariff itself.

The advantage given to our manufacturers over foreign competitors in our market has been stated by some at 58, by others at 74, and by others at even 80 per cent.; and they proceed to say that a business which cannot be sustained by such encouragement deserves to be broken up; as if there was anything like such encouragement given by the tariff of 1824 to the domestic woolens. The duty upon these goods is thirty-three per cent.; that upon wool thirty. The expense of the wool is, on an average, over one-half of the cost of the cloth to our manufacturers, though, from statements recently laid before the public, it would appear to be but two-thirteenths. The preference given to the domestic over foreign cloth is thus reduced at once to about eighteen per cent. of the foreign price, and between twelve and fourteen per cent. of the price in our own market. This appears from the inspection of the tariff. The advantage in favor of our manufacturers is still less than this, since the freight of imported wool is about four times that of the quantity of cloth it would make, and the domestic manufacturer has to pay the freight on the wool, or a price sufficient to cover it; whereas the foreign manufacturer is only subjected to freight on the cloth. The operation of the tariff is, therefore, to make the wool in our markets fifty per cent. higher than in the English, and such have been the actual sales, by one house in Boston, of more than 360,000 pounds of wool imported from Europe during the past year. The comparative cost of the material, then, to the domestic and foreign manufacturer, instead of being as 13 to 10, as the tariff would show it, is, in fact, as 15 to 10. It is evident, then, what a very small advantage the present tariff gives to our own manufacturers over foreign competitors, and this in a business which, to be carried on to any advantage to the public, requires very large investments in the commencement, and which, as yet, is comparatively new, for industry and capital have been extensively turned to this channel only a few years, and it would be asking too much of American industry and skill so soon to bring to perfection and reduce to the most economical system of production a manufacture requiring so numerous a body of skilful workmen and so long a train of auxiliary arts. The advantage thus possessed by our manufacturers does not amount to one-half of the difference in the value of money in this country and England. These are not facts lying merely within the knowledge of manufacturers, and for which we have only their authority; the evidence of them is accessible to every member of the community. Where, then, are those many millions which are represented to be annually paid by the country for the benefit of the

woolen manufacturers? The wonder is, not that this business is depressed, but that the skill and industry of the country has been able to sustain it at all under these disadvantages.

It is said, however, that we import but a small portion of the wool manufactured in the country. This proportion has been represented not to be over four or five per cent. This estimate is considered to be much too low. There has been imported from Europe, in the single port of Boston, within the past five weeks, 450,000 pounds, in addition to the previous importations and sales. But it is immaterial to the present question whether this proportion is four or forty per cent. Is the operation of the present tariff such as to bring the material to our manufacturers fifty per cent. above its cost to their foreign competitors? Of this there is no doubt. Whether this is effected by the importation of a twentieth or tenth part, or any other proportion, it will have the same effect in relation to the manufacture.

When this operation of the tariff is stated by the manufacturers to show what is the actual advantage given to them in our market, they are reproached for complaining of the encouragement given to the wool-growers. We do not understand them to make any such complaint. They state that as long as we import wool the tariff has the effect of making it dearer in our markets; and that, in giving encouragement to the manufacture, regard should be had to the effect of the duty upon the price of the raw material in our market. They say that the encouragement given to the two branches of business should not be so apportioned as to defeat one, and thus ruin both. If the manufacturers are asked whether the wool growing shall be protected, or the farmers whether the manufacture shall be protected, they will make the same reply. They have joined in their applications from all parts of the country; they know that their interests are the same, and we believe that those of the whole community are the same with theirs.

They have also asserted that it is the most economical to the country to give these branches *effectual* protection; for as soon as individuals know that they have a decided and permanent advantage over foreign competition, they turn their industry and capital more readily and extensively into these channels, and the sooner the domestic products will be reduced to the lowest prices at which the domestic resources, skill, industry, and improvements, can afford them. This proposition, so far from involving the absurdity which some persons seem to imagine, appears to us so evident as to admit of no dispute or doubt.

It has been said that all parts of the country are not engaged in the growing or manufacture of wool, and therefore the protection given to these branches is partial and unequal. Is it, then, a principle that no art, industry, or improvement is to be introduced or favored by the Government unless it is to be found in every State and every county? Those who ask protection to any kind of industry ask it for every part of the country where the people are disposed to introduce it. There could be found no country in the world into every part of which every particular branch of business will be introduced. Does it follow from this that a country must stand still and make no improvement or progress?

But whatever might be the case in respect to other employments of capital and industry, the experience of the last w demonstrates it to be of incalculable importance to the WHOLE country that we should be able to supply ourselves with the ordinary articles of clothing from domestic resources. We do not think there are many persons in any part of the country, whether east, west, north, or south, who would wish to see the nation under the necessity of making a truce or granting a license, in time of war, to procure a supply of clothing. And at whatever rate we may estimate American skill and resources for this kind of production and manufacture, the experience of the last war does, we believe, fully prove that, for periods of peace and hostility taken together, our most economical supply is to be obtained from our own resources.

Besides the difficulties, embarrassments, and distress occasioned by a want of clothing and blankets in time of war, we believe that the mere pecuniary losses and sacrifices brought upon the country during the last war, from our poverty and destitution of resources for this supply, will far exceed the whole expenditure to the community for establishing and perfecting these branches of production, so that we shall be able to export woolens as we now do cottons, and thus gain another resource for paying off those foreign balances which are already beginning again to accumulate against the country.

The undersigned, therefore, respectfully represent that a regard to the national industry, resources, wealth, and safety, requires a further protection to these branches of production; and they earnestly recommend the subject to the consideration of Congress as one in which, more than any other, the national welfare and prosperity is concerned.

Israel Thorndike,
Benjamin Bussey,
David Sears,
John Hullard,
G. Greene,
John Hooper,
Jonathan Mawn,
Joseph Head,
Jonathan Amory,
Samuel Snelling,
Isaac G. Pray,
Jonas B. Brown,
E. N. Robbins, jr.,
William P. Mason,
S. Whitwell, jr.,
Amos Lawrence,

And signed by nearly five thousand other persons.

20TH CONGRESS.] **No. 823.** [1ST SESSION.

AGAINST INCREASE OF DUTIES ON IMPORTS.

COMMUNICATED TO THE SENATE JANUARY 21, 1828.

To the honorable the Senate and House of Representatives of the United States of America in Congress assembled:

The undersigned, citizens of Plymouth and Kingston, Mass., respectfully represent:

That, inhabiting a district of country where the interests of agriculture, commerce, and manufactures are practically blended, we feel towards each that favor with which men regard their means of subsist-

ence. We have, therefore, never been unmindful of the general policy of our Government in respect to these sources of national prosperity. We are now more than ever anxious, because, as it seems to us, your honorable body is summoned, in a manner unusual and imposing, to extraordinary legislation.

The manufacturers of woolens now ask for an impost on woolen goods, not for the purpose of *revenue*, but *prohibition*. The charges of importation, with the present duty, (which is 38 per cent.,) are calculated to amount to 57 per cent. on these fabrics. This is not considered adequate protection; and it seems to be allowed that adequate protection is nothing short of an impost which shall tell, not in the books of the Treasury Department, but in the profit and loss account of the manufacturers. Your memorialists cannot consider such legislation otherwise than as impolitic and unjust.

There have been four general revisals of the tariff, viz: in 1789, 1816, 1820, and 1824. Every such revisal we have viewed as the result of mutual compromise between the various interests of this extensive Confederacy. To break in upon this adjustment, in any one particular, naturally creates dissatisfaction and jealousy; as in every case, more or less, it must be attended with some change of property. It becomes, indeed, a just cause of serious alarm when any one class, acting with combined effort, under pretence of a special case for favorable interference, are promoting schemes which, in their operation, must impair the revenue and cripple the industry of others.

Your memorialists question the soundness of the principles assumed, and the equity of their proposed application, and cannot feel confidence in the visions that foretell the prosperity that will follow. The manufacturers have pressed so hard on the public favor as to force the other interests of the nation into an attitude of defence. The burden of the tax will be severely felt, because, as it is more particularly the object to exclude the coarse fabrics, those who are least able will pay most.

In the present state of this country, the effect will not be manifested in the supply of labor to a redundant population, but in diverting people from employments in which they are satisfactorily engaged to another which the Government prefers. If this be the effect, as your memorialists believe, the legislation proposed is instituting a control over the lawful private pursuits of the citizens which had better be left, as heretofore, to themselves. The undue favor to one employment is made up, directly or indirectly, of restrictions upon others. Our country's history shows what impatience the people have always felt under laws restraining their individual enterprise. There has been a time when they were not permitted to make their own hats; and it is now proposed to check their accustomed business to oblige them to make their whole apparel. We are aware of some essential points of difference in the two cases, but, as respects the principle just referred to, they are liable to the same objection.

In other countries avarice has craved the monopoly, and been successful in obtaining it; or an ignorant and indolent people may have needed the stimulant which the direct exclusion of foreign fabrics gives to the manufacturer of their own. When once such an artificial system is erected, the demolition of it is fearful, as it would bring in jeopardy every other interest of the State. The fall may be more disastrous than the evil of its continuance. But in a country and population like our own, where there is no monopoly of the soil, and no want of intelligence, where lives an ever-wakeful spirit of enterprise, your memorialists feel the deepest conviction that the lawful occupations of the people, which in the aggregate constitute the wealth and prosperity of the Republic, will be best promoted by a freedom from legislative restraints, as far as is consistent with those principles which the Government at the beginning adopted and acted upon. There is no department of industry which has not passed its days of trials. These trials have been surmounted, and have left, as straitened circumstances always will in a wholesome state of morals, the impress of increased diligence, ingenuity, and economy.

Your memorialists appreciate, with sincere gratitude, the principle that the laws are but the emanation of the people's will. But it is not to be disguised that our own is precisely that form of government under which a forcing, artificial system can be fixed on a secure foundation. The burden would create discontent, and discontent will have a remedy, unappalled by the consequences it would involve. Even if the principles against which we protest are abstractly and constitutionally correct, it would be the part of wisdom to apply them with great caution.

Your memorialists would respectfully press on the attention of your honorable body a due consideration of the weighty objections to a frequent alteration of the tariff, or to an interference with it on partial grounds. We forbear a detail. It is unnecessary. When men, in order to carry on advantageously their private concerns, are laid under the necessity of constantly speculating on financial changes, industry suffers, because its attention is divided and its results are uncertain.

We therefore request your honorable body to resist all attempts to procure an increase of the duties on woolens, or on any other article of foreign importation.

JANUARY, 1828.

NATHANIEL CARVER,
JOSEPH BARTLETT, Jr.,
NATHANIEL M. DAVIS,
and 288 other persons.

20TH CONGRESS.] **No 824.** [1ST SESSION.

IN FAVOR OF DUTIES ON IMPORTS OF SALT.

COMMUNICATED TO THE SENATE JANUARY 21, 1828.

To the honorable the Senate and House of Representatives of the United States of America in Congress assembled:

The manufacturers of salt in the county of Kanawha, in the Commonwealth of Virginia, respectfully beg leave to represent: That they have witnessed, with deep solicitude, the disposition which has been

manifested in the present as well as in the last Congress, to repeal, in whole or in part, the present duty on imported salt. A measure threatening such serious injury to the home manufactories generally, and which so alarmingly involves the fortunes of your memorialists, will, they hope, render an apology unnecessary for offering to the consideration of your honorable body such facts and reflections as may tend to illustrate the question under consideration, and show the disastrous consequences which must follow its adoption. In performing this duty to themselves, your memorialists beg leave to advert, in the first place, to the more prominent facts connected with their own establishments.

It, perhaps, ought to be premised that the salt district extends along the Great Kanawha for a distance of about ten miles, commencing about two miles above the mouth of Elk river, and extending up the Kanawha to near the mouth of Witcher's creek. Within this distance, no instance is known of a failure to obtain good water on either side of the river by boring the necessary and usual depth; nor have any experiments (and there have been many) been attended with success, either above or below these limits, unless the water obtained near the mouth of Cole river, with which the experiment in the manufacture of salt is now making, should form an exception. The hills which bound the valley of the river throughout the salt district, as well above as below, are the depositories of rich, and apparently inexhaustible bodies of coal. In these two important materials—water strongly impregnated with salt, and fuel for its evaporation—we find all that is necessary for giving an abundant and cheap supply to any desirable extent.

During the first settlement of the western country, salt, which had been scarcely attainable at any price, and which for some time thereafter commanded, on the Ohio river and its navigable branches, a price as high as five dollars per bushel, and fluctuated from two to three dollars for several years before the commencement of the Kanawha salt works, was reduced, from the supply early furnished from this quarter, to one dollar per bushel. And at the commencement of the last war with Great Britain, notwithstanding the increase of price in the foreign article, from the embargo and other interruptions to our foreign trade, the salt establishments on the Kanawha had so multiplied as to furnish a supply as low as from fifty to sixty-two and a half cents per bushel.

In November, 1814, when salt was selling at from five to six dollars per bushel in many of the Atlantic towns, and when the exchange between the merchant and the farmer was two barrels of flour for a bushel of salt, the Kanawha manufactories, keeping pace with the increased demand occasioned by the loss of our commerce abroad, produced weekly 12,000 bushels of salt, and supplied the wants of the country at seventy-five and eighty-seven and a half cents per bushel.* During the whole of that second struggle for independence, so important were the Kanawha supplies, that the price never rose beyond a dollar per bushel, except in a very few instances, at the manufactories; while much the larger proportion made during this period was sold at from seventy-five to eighty-seven and a half cents per bushel. The army of the northwest was, in a great measure, dependent for salted provisions on the Kanawha manufactories; and although contractors and speculators may, in some instances, have received exorbitant prices for the article, it is confidently believed that the operations of that army could not have been conducted to the brilliant close of its campaign on the river Thames without this source of supply.

Shortly after the war it was found necessary to discontinue many of the wells previously in use, as the only means of keeping the quantity manufactured within the limits of the demand for the article, at prices defraying the expense of production. This precautionary measure did not, however, long secure the manufacturer from a depression in price below what would reimburse his expenditure and leave a moderate profit on the capital employed. The depression of the salt business on the Kanawha was owing to two causes:

First. The establishment of other works, in the western country, which although not as favorably situated in relation to the strength of water and facilities of fuel, yet were, from their local situation, enabled to supply districts of country which before had received Kanawha salt, at much less expense in the transportation.

Secondly, and mainly. The want of return cargoes for our shipping engaged in foreign commerce induced their lading with salt, either as ballast, or at a very small freight. The disproportion between the outward and inward bound cargoes of the vessels engaged in the Orleans trade occasioned a very sensible increase in the quantity of salt brought into that port, and a consequent diminution in the price. The steamboats, multiplying on our western waters, found, in the bulky products of our extensive and fruitful country, abundant employment in their descending voyages; but the return cargo, although perhaps equal in value, occupied much less of the tonnage of the vessel, and salt became the general article with which the cargo was made up. A very small freight, or the prospect of a small profit on the price at New Orleans, was preferable to returning empty, or nearly so. So strongly did these causes, and particularly the latter, operate upon the Kanawha manufactories, that, during the year 1825, salt frequently sold at the salt works as low as from fifteen to twenty cents a bushel, in casks well nailed and ready for shipping; and, in the year 1826, the article further depreciated, and was sometimes sold as low as twelve cents per bushel. So ruinous had the business become, that in the beginning of the year 1827 many of the furnaces were discontinued, and the business reduced in extent. The diminished operation now carrying on is shown by the table appended, marked A, from which it will be perceived that the number of furnaces in operation during the past year was fifty-six. The same table shows that nine furnaces remained idle throughout the year. It ought here to be remarked, that the entire number of salt wells is sixty-one—of capacity sufficient to furnish a supply of water for near 100 furnaces; and that the restricted demand *alone* prevents the profitable employment of this excess of water already obtained, and the creation of new supplies by sinking new wells. The quantity of salt manufactured within the year is shown to be 787,000 bushels. The cost of manufacturing, barrelling, &c., is ascertained to be nineteen and a half cents per bushel; that it is sold by the manufacturers at prices averaging twenty-five cents per bushel; that, in the production of this quantity of salt, employment is given to four hundred and seventy-one regular laborers; and if those employed in cooking, washing, &c., be added, the number will exceed five hundred; that one million six hundred and ninety-five thousand bushels of coal are annually drawn from the bowels of the earth, and consumed in the evaporation of near sixty-four millions of gallons of water. The difference between the cost of production and the selling price will be found to be five and a half cents per bushel, producing an aggregate of profit equal to forty-three thousand two hundred and eighty-five dollars. This sum, when applied to the capital employed, amounting, as shown by the same table, to $548,000, gives an annual interest of less than eight per cent., without any allowance for the coal and water annually consumed.

It may not be uninteresting to examine this branch of industry with reference to its influence on other pursuits. It gives employment, as has been seen, to more than five hundred persons, who are

* Niles' Weekly Register, vol. 7, November 19, 1814.

principally drawn from agriculture, a pursuit which evinces the excess to which it is carried by the low prices of every article which it produces, and converts that number from growers into consumers of the products of the soil. It also confers more direct and important advantages on this very general pursuit, by creating a market for $47,600 worth of agricultural produce. The mechanic arts are not less invigorated by these establishments. One hundred and thirty thousand barrels are annually wanted, in which salt is packed for exportation, and which cost about $32,000. This item of expenditure gives activity and comfort to a great number of families near the shores of the Ohio and Kanawha rivers, and confers value on the timber of our forests, which, but for this demand, would be entirely useless. Arks, or flat-bottomed boats, are required in considerable numbers, and to about the same amount, for the transportation of the salt; the building of which gives profitable employment to the owners of saw-mills, as well as to the mechanics whose skill and industry are engaged in their formation. Less extensive, but not less useful, are the employments given to the blacksmith, the wagon-maker, and various other artisans, whose annual bills amount to near $8,000.

That important branch of industry, the manufacture of iron, derives, perhaps, more aid from the capital employed in salt making, than from an equal amount devoted to any other pursuit. Each salt furnace requires, in its erection, about sixty tons of cast iron, in kettles, pans, grates, bars, &c., costing from sixty to seventy dollars per ton; about half a ton of bar iron, which now commands in the markets on the Ohio river one hundred and twenty dollars per ton, and to which is to be added between twenty-four and twenty-five tons of wrought iron, and near one hundred and twenty tons of castings, annually required by the aggregate of the furnaces for repairs and for replacing worn out and damaged articles.

It is a matter of regret that more accurate knowledge is not possessed of the various quantities of salt made in the different parts of the United States. By the reports of the marshals, made in the year 1810, it appears that the quantity manufactured annually was then 1,238,365 bushels, worth $1,149,725.* But the quantity has evidently greatly increased since that period. In attempting an estimate of the quantities now annually produced by the home manufacturers, in addition to those that are ascertained, entire certainty cannot be arrived at, but the following will be, probably, found reasonably correct:

	Bushels.
At the Kanawha salt works, (A)	787,000
At the salt works in the county of Washington, Va., (supposed)	300,000
At Kiskaminitas, Penn., near Pittsburg, (supposed)	300,000
In the State of Ohio, Muskingum, (supposed)	150,000
In the State of Ohio, Chickamauga, (supposed)	15,000
In the State of Ohio, Yellow creek, (B)	60,000
At Bulltown Salines, Lewis county, Va., (C)	16,000
At Big Sandy, Cabell county, Va	10,000
At Conimaugh, Penn., (supposed)	20,000
At Illinois Salines, (D)	100,000
At Montezuma, Ky., (E)	115,000
At Goose creek, Ky	100,000
At Little Sandy, Ky., (supposed)	20,000
At Ohio Salines, (supposed)	20,000
The extensive works of New York, (supposed to produce upwards of)	1,000,000
Along the coast of the eastern States, from sea water, from recent (supposed) estimates, (F)	600,000
From the various small manufactories in the United States, not included in the above, (supposed) at least	500,000
Total	4,113,000

From the Treasury Report of the 26th of February, 1827, the importations of the year ending 30th September, 1826, amounted to	4,564,000
Domestic	4,113,000
Total	8,677,000

If the capital employed at the other domestic works bears the same relation to the quantity of salt produced by them which is found to exist at the Kanawha Salines, the entire investment can be but little short of three millions of dollars; and if the employment of labor is in the same ratio, the persons engaged in salt making must be upwards of four thousand.

The very heavy importations of salt, which will be disclosed by the following table, (compiled from the Treasury Reports,) while the domestic as well as the foreign article has depreciated in price in every quarter of the country, very clearly evinces the inadequacy of the present duty as a protection to the home manufacturer, and must so continue while the want of profitable return cargoes for our shipping engaged in foreign commerce, and a like want of upward-bound freight for our carrying vessels on the rivers connecting the interior with the maritime ports, continue to exist.

* Niles' Weekly Register, vol. 6, p. 330.

Abstract showing the quantity of salt imported into the United States from the commencement of the Government to the 30th of September, 1826.

Year.	Bushels imported.	Duties.	Year.	Bushels imported.	Duties.
From the commencement of the Government to the 31st of December, 1791	5,257,456	$630,895	From January 1 to December 31, 1810	.....	.....
From January 1 to December 31, 1792	1,779,510	213,541	Do .... do 1811	.....	.....
Do.....do.....1793	2,027,332	247,622	Do.....do.....1812	.....	.....
Do.....do.....1794	2,958,411	361,128	Do.....do.....1813	.....	.....
Do.....do.....1795	2,823,718	345,770	Do.....do.....1814	379,112	$75,822
Do.....do.....1796	3,670,077	443,550	Do.....do.....1815	4,311,763	855,449
Do .. ..do.....1797	2,977,902	391,134	Do.....do. 1816	5,367,470	1,076,933
Do.....do.....1798	2,755,524	544,206	Do.....do.....1817. ...	2,975,995	598,496
Do.....do.....1799	2,513,411	488,617	Do.....do.....1818	3,557,925	714,466
Do.....do.....1800	3,421,819	687,387	Do..... .....do.....1819	3,823,410	765,537
Do .....do.....1801	3,608,948	686,454	Do.....do.....1820	4,019,569	803,913
Do.....do.....1802	3,872,905	792,838	Do.....do.....1821	3,121,847	624,369
Do.....do.....1803	3,542,872	721,355	Do.....do.....1822	5,538,323	707,664
Do.....do.....1804	3,433,996	686,799	Do.....do.....1823	4,449,740	889,948
Do.....do.....1805	3,782,398	765,804	Do.....do.....1824	3,092,092	618,410
Do .....do.....1806	4,262,704	862,694	Do .....do.....1825	4,578,538	915,707
Do..... .....do.....1807	597,033	731,508	Do.....do.....1826	4,564,720	912,944
Do.....do.....1808	48,954	6,017		105,115,853	19,167,020
Do.....do.....1809	360	42			

During the period embraced by the above table, the bounty on pickled fish and salted provisions exported from the United States amounted to $542,555. The allowance to vessels employed in the fisheries, to the close of the year 1819, amounted to $2,330,517. The meaus of ascertaining the subsequent allowances are not at hand.*

From the year 1800 to 1807, inclusive, a period of eight years, when our commerce and agriculture were in the most flourishing condition, and when but little salt was produced in the United States, the average importation was 3,817,825 bushels; and from 1823 to 1826, inclusive, when the home supply had risen to upwards of 4,000,000 of bushels, the average import of these four years is found to be 4,171,272 bushels.

The foreign trade in salt is presented in another aspect by the following abstract, formed from the Treasury Report of the 20th of February, 1816.

Salt imported into the United States from the 1st of October, 1825, to the 30th of September, 1826.

From whence imported.	Quantity.	Value.	Cost per bushel.	
	Bushels.	*Dollars.*	*Cents.*	*Mills.*
Swedish West Indies	6,482	1,227	18	6
Danish West Indies	4,658	481	10	3
Dutch West Indies and American colonies	58,508	6,167	10	5
England, Isle of Man, and Berwick	2,354,549	429,932	18	3
Ireland	90,666	11,947	13	2
Gibraltar	68,773	8,090	11	8
British West Indies	979,905	108,304	11	1
British American colonies	39,903	6,484	16	3
Hanse Towns and ports of Germany	5	2	40	0
French European ports on the Mediterranean	15,862	1,493	9	4
French West Indies and American colonies	2,412	402	16	7
Other French ports	9,759	1,052	10	8
Spain on the Atlantic	65,756	5,279	8	0
Spain on the Mediterranean	20,080	1,892	9	4
Cuba	6,334	795	12	6
Other Spanish West Indies	2,768	373	13	5
Portugal	749,674	84,166	11	2
Cape de Verd islands	49,950	3,986	8	0
Italy and Malta	12,591	994	7	9
Trieste and other Austrian ports	8,673	555	6	4
Colombia	3,348	1,000	29	9
Brazil	7,750	1,017	13	1
Europe, generally	6,861	1,044	15	2
Africa, generally	1,367	261	19	1
South Seas	1,086	115	10	6
Total	4,564,720	667,058	.....	.....

	Bushels.	Cost.
From Great Britain and her dependencies	3,533,796	$564,757
From all other places	1,030,924	102,301
Total	4,564,720	667,058

* Niles' Weekly Register, Vol. 20, p. 54, vol. 32, p. 202, and Annual Treasury Report, February 25, 1827.

It will be perceived that of the salt imported into the United States upwards of three-fourths of the entire quantity is from Great Britain and her dependencies, and that more than four-fifths of the amount paid for salt in foreign countries is expended in the invigoration of the industry of a people who close their markets upon our breadstuffs and almost the whole of our other agricultural productions; who tax our tobacco so as greatly to limit its consumption among them; and whose whole system of legislation is calculated to sap the foundations of our manufactories, and to render us dependent on them for the most important articles demanded by our wants.

The importance of cherishing the manufacturing industry of our country; of preserving the capital invested in manufactures which rely for their success on the continuance of the uniform principles of past legislation; the importance of this policy to our home trade, and its effects on our foreign commerce, with the influence which it may have over the destinies of the nation, whether we enjoy the blessings of peace or endure the calamities of war, are so ably and so justly considered in the luminous report recently received by Congress from the head of the Treasury Department that it would be supererogation in your memorialists to do more than refer to this document.

In examining the effect which must be produced by a repeal of the duty on salt, or any serious reduction in that part of the revenue, we are naturally brought to inquire, what influence will this measure exercise over our fisheries, that nursery of American seamen and important source of national wealth? But, as this view of the subject will be examined with the aid of better lights and more intimate knowledge elsewhere, it will suffice to refer to the able and interesting report made by Mr. Jefferson, in 1791, which gave rise and permanency to the protection since received by this important branch of marine industry,* and to the amount of drawbacks and bounties with which the fisheries have since been encouraged and sustained, an encouragement which seems to depend upon the continuance of the duty on salt.

It is objected to the duty on salt that it is a *war* tax, and ought to have terminated with the necessity to which its origin was owing. Whatever may have been the occasion which gave rise to the reimposition of the duty on foreign salt, the subsequent course of the country and of the Government seems clearly to have recognized it as a permanent part of the revenue, and to have given it a permanency of character by which the citizens were encouraged to invest large sums of money in the production of a home supply. In support of these conclusions, your memorialists beg leave to refer to the attempt which was made in 1817 to reduce the duty on salt. The most serious consideration was then given to the proposition by Mr. Crawford, at that time at the head of the Treasury, and by a committee of the House of Representatives, over which that able and distinguished statesman, Mr. Lowndes, presided. On the 5th of January, 1818, Mr. Crawford reported against the proposition, and on the 3d of March, in the same year, Mr. Lowndes reported, concurring in the inexpediency of the measure.

From this period, at least, the policy of the Government was considered as settled, on the fullest advisement, and investments were made with the most perfect confidence in the continuance of that protection by which the domestic manufacture of salt was invited.

The discussions of last winter seemed to proceed on the ground that the western manufacturers would be but slightly, if at all, affected by this repeal. The fallacy of this impression must yield to the facts which have been disclosed, and could never have been adopted had the revolution in the internal trade of the country, occasioned by the introduction of steam as a propelling power, been fully adverted to. Illustrative of the effect produced by steam navigation, and of the extent to which foreign salt now enters into the supply of the markets of the interior, the following facts are furnished:

On the first day of June last there were in store at Nashville two thousand two hundred and seventy-six sacks of imported salt, containing upwards of four bushels each; at Louisville there were above two thousand sacks of the same kind; and at Cincinnati three thousand bags of coarse salt, containing two bushels each. Maysville and the towns above, on the Ohio river, had generally received supplies proportionably large, but the quantities were not ascertained with equal certainty; and it is a fact of general notoriety that the Ohio river continued in good boating order until near the middle of July, and that the steamboats returning from New Orleans in June and July brought up unusually large quantities of salt from the then scarcity of upward-bound cargoes.

That foreign salt will continue to be distributed through the western country in large quantities, under the operations of the present impost, cannot be doubted when it is known that the present rate of freight on heavy articles from New Orleans to Louisville is *fifty cents* per hundred, and that in the spring months, when freight is scarce, much is brought up at *thirty-seven and a half cents*. From Louisville to Pittsburg the rate of transportation is usually the same as from New Orleans to the Falls; and should salt be cheapened, as anticipated by the friends of the repeal, to fifteen cents in our maritime ports, we may reasonably expect a foreign supply on the whole extent of the Ohio river at from twenty-five to thirty cents per bushel, until the domestic competition is put down, and whenever the revival of the home supply may be again attempted.

The exorbitancy of the impost, the oppressive burden which it imposes on agriculture, and its unequal operations upon the country, are urged with apparent effect in favor of the repeal. If the present duty is regarded as a protection and encouragement of this branch of our national industry, the facts disclosed show that it is inadequate. That it has not increased the burdens of agriculture will be evidenced by a comparison of the present prices in our seaports with the rates at which it sold during the years when no duty was imposed. Then scarcely any domestic competition was encountered by the importer, and the price was regulated by mercantile avidity for profit. The home supply, now equalling one-half of the entire consumption, entering strongly into competition with the imported, is found to have cheapened the article to the consumer more effectually than the entire abolition of this impost. That particular and small districts of our country have not equally enjoyed the benefits of the home supply is ascribable to the imperfect state of our commercial intercourse with those districts; but those barriers to free and cheap communication are rapidly disappearing. The New York canals, now completed; the Ohio and Erie canal, now in a successful course of execution; the Pennsylvania connexion of the trade of the Alleghany and Monongahela with that of the Delaware; the Chesapeake and Ohio canal, apparently about to be commenced under very favorable auspices; the Baltimore railroad, designed to connect the northern end of the Chesapeake bay with the Ohio river; the improvements commenced by Virginia, with a view to commercial lines of intercourse between her western navigable waters and Hampton Roads; and the multiplication of vessels propelled by steam on all our navigable rivers, give the most ample

* Niles' Register, vol. 6, p. 283.

assurance of the general diffusion of domestic salt; and should we be again visited with the calamities of war, seriously affecting our foreign intercourse, the eastern country as well as the west may safely rely upon an adequate quantity of this essential article from home production, provided the existing manufactories are not destroyed by repealing the duties by which they are now sustained; and that, too, of quality and price securing the consumer against any serious inconvenience from the loss of the foreign supply.

That the western country must be deeply and injuriously affected by the repeal of the salt duty will, it is believed, be evident from a slight examination of the subject. At present the supply is abundant and the quality so improved by rigorous inspection that no difference is understood to be made between the foreign and domestic article by the consumer. The price nowhere exceeds fifty cents per bushel on the Ohio river from Pittsburg to Louisville, and on the lower Ohio and its large tributary branches it is believed to vary only between this sum and seventy-five cents, showing that the advance on the first cost barely covers the expense and risk of transportation, wharfage, drayage, storage, commissions, cooperage, loss on the quantity of the commodity, and a small profit to those who deal in the article. If a repeal of the duty enables the importer to supply the country on cheaper terms, the prostration of the home produce must inevitably follow, and this formidable competition once overcome, no barrier will be found to an elevation of price far beyond the present rate. To rely on mercantile patriotism for a supply, on the terms to which the price of salt might be, in the first instance, reduced, would be as vain as to expect the revival of manufactories which foreign production might crush as soon as erected. These considerations apply to a period of peace and of uninterrupted foreign commerce. But what would be the condition of this important quarter of the country in the event of a war by which our commercial marine should become inactive? Stripped of a home supply of this indispensable article, great inconvenience, if not distress, must be experienced in the first instance, and although the pressure of such a calamity might reanimate the abandoned manufactories at home, that very pressure, with the uncertainty of continuance, must give birth to exorbitant prices.

Ohio and Kentucky have peculiar interests which must suffer by a repeal of this duty. They have each salt establishments, furnishing, in exchange for other productions, extensive supplies to their people, and which must experience the blightening effect of unrestrained importations; and, so far as the people of those States are constrained to look abroad for additional quantities, Virginia is their natural and beneficial market. If mistaken views should induce a preference for foreign salt, money alone is the exchangeable commodity with which it can be obtained. On the other hand, the Kanawha manufactories receive annually from Kentucky and Ohio, in iron, bacon, flour, leather, corn, corn meal, barrels, furniture, and merchandise, an amount more than four-fold as great as the entire profits on the Virginia salt vended in these States. So extensive and advantageous is the intercourse between the Kanawha salt works and Cincinnati that the workshops of the latter furnish most of the implements and machinery required by the former; and could the extent of the annual supplies of merchandise from thence be ascertained, they would abundantly verify the importance of the Kanawha trade to that city.

Virginia is deeply concerned in the proposed measure; and it is hoped that her able and vigilant statesmen will not be inattentive to the interests which she has at stake. The production of salt is among the few manufactures in which she has been particularly successful. She furnishes at this time more than one-fourth of the whole domestic supply, and possesses, on the Holstein and on the Great Kanawha, facilities for the manufacture of salt to an extent equal to the entire quantity which may be demanded by the southern and western States. To develop these sources of wealth by opening lines of commercial communication for the distribution of the products of her salt works has for some time been a prominent point in her policy. She, cannot therefore, fail to see with regret an attempt to arrest their progress and destroy their usefulness.

Upon a review of the whole subject, your memorialists cannot but be satisfied that, however it may be disguised, this is really a question between the shipping interest on the one hand, and the home manufacturers on the other; and that, whatever may be the extraneous but plausible considerations urged in favor of the measure, this great and absorbing interest is mainly consulted in the efforts to reduce the impost upon salt. And although your memorialists have, in common with their fellow citizens throughout the Union, regarded, with pride and pleasure, the salutary influence of the protection and favor by which this portion of the national wealth has been enlarged and employed, they can but hope that this branch will not be further enriched by the spoils of the entire interest now invested in the home manufacture of salt; and they most respectfully but earnestly pray that the present duty on imported salt may *not* be reduced.

Signed by order and on behalf of the manufacturers of salt, at the Kanawha Salines, the 9th day of January, 1828.

L. Summers.
Joel Shrewsbury, sen.
Lewis Ruffner.
James Bream.
Joseph Lovell.
A. Donnally.
Isaac Noyes.

A.

Abstract showing the present state and condition of the salt business in the county of Kanawha and Commonwealth of Virginia.

Proprietors' names.	Number of furnaces.	Capital in lands, wells, coal beds, furnaces, machinery, &c.	No. of laborers employed in salt making, coal digging, &c.	No. of bushels annually manufactured, of 50 lbs. each.	Cost per bushel for manufacturing barrels, and packing.	Average price per bushel at the manufactories.	Quantity of water required to produce 50 lbs. of salt.	Quantity of coal annually consumed.	Quantity of wrought iron used annually.	Quantity of cast iron used annually.	Amount of agricultural products annually consumed.	Annual amount of mechanics' bills.	Remarks.
		Dollars.			*Cents.*	*Cents.*	*Galls.*	*Bushels.*	*Pounds.*	*Tons.*	*Dollars.*	*Dollars.*	
Dickerson & Shrewsbury	2	25,000	30	30,000	25	33	100	75,000	2,000	5	1,500	200	
David Ruffner & Co.	3	50,000	28	50,000	17	23	70	100,000	2,500	7	2,200	400	
Andrew Donnally	3	30,000	28	60,000	20	25	70	125,000	4,000	8	3,300	500	
A. Donnally and Wm. Steele & Co.	4	40,000	27	50,000	18	25	75	100,000	3,000	6	3,500	400	
Donnally & Steels, and P. Alexander.	2	20,000	16	20,000	18	25	80	50,000	1,500	2	1,500	200	
A. Donnally & L. Morris	2	20,000	18	20,000	20	25	75	90,000	2,000	3	1,500	250	
A. Donnally & L. Welch	2	10,000	16	20,000	20	25	70	50,000	2,000	2	1,500	200	
A. Donnally & Chas. Brown	1	6,000	8	10,000	18	25	65	40,000	1,000	1	1,000	150	
Andrew Parks	2	25,000	.....	.....	.....	.....	80	.....	.....	.....	.....	.....	Idle.
C. G. & C. Reynolds	2	6,000	15	20,000	20	22	65	45,000	2,000	4	1,200	300	
Farnham Marsh	1	3,000	8	10,000	18	25	70	20,000	1,000	2½	1,000	200	
Van B. Reynolds	1	3,000	8	15,000	20	23	70	25,000	1,000	2½	1,000	150	
James C. McFarland	1	10,000	8	15,000	20	23	70	25,000	1,000	2½	1,000	150	
William R. Cox	1	4,000	8	20,000	18	22½	70	40,000	1,000	2½	1,000	150	
Peter Grant	1	5,000	8	20,000	18	22½	75	45,000	1,000	2½	1,000	200	
Walter Trimble	1	6,000	7	20,000	18	22½	80	35,000	1,000	2	1,000	200	
John Warth	2	11,000	14	20,000	18	25	90	30,000	2,000	3	1,500	350	
John J. Cabell	2	10,000	8	20,000	18	25	70	30,000	1,000	2½	1,000	150	
William Tompkins	2	15,000	20	30,000	20	25	80	45,000	4,000	10	2,500	300	
Aaron Stockton	2	10,000	20	30,000	20	25	80	45,000	4,000	10	2,500	300	
J. D. Shrewsbury, jr.	1	5,000	8	8,000	25	33	100	30,000	1,000	2½	1,000	150	
John & Samuel Shrewsbury	2	35,000	16	35,000	25	33	80	75,000	2,000	6	1,500	300	
Moses M. Fuqua	1	3,000	8	20,000	18	22½	80	40,000	1,000	2	1,000	200	
Tobias Ruffner	2	12,000	.....	.....	.....	.....	80	.....	.....	.....	.....	.....	Idle.
L. & C. Morris	5	20,000	.....	.....	.....	.....	80	.....	.....	.....	.....	.....	Idle.
L. & J. Leftwich	1	4,000	7	15,000	18	25	80	30,000	1,000	3	1,200	200	
John Anderson	2	8,000	16	30,000	20	22½	90	60,000	1,500	3	1,500	400	
James Bream	4	40,000	35	50,000	20	25	90	120,000	3,000	6	3,000	400	
Joseph Lovell	2	7,000	16	20,000	20	22½	100	60,000	1,500	3	1,500	300	
Daniel Ruffner	2	15,000	16	20,000	19	22½	100	60,000	1,500	3	1,500	300	
Isaac & Bradford Noyes	3	35,000	30	50,000	19	25	100	100,000	2,000	5	1,500	400	
Charles Venable	1	30,000	8	16,000	20	30	100	40,000	1,000	3	1,300	300	
Nelson Priddy	1	5,000	8	20,000	18	22½	80	40,000	1,000	2	1,000	150	
Lewis Summers	1	20,000	8	16,000	18	33	80	30,000	1,000	2	1,000	150	
Total	65	548,000	471	787,000	*19¼	*25¼	*80½	1,695,000	†54,500	118½	47,600	7,950	

*Average. †24½ tons.

NOTE.—Furnaces in operation 56
Furnaces idle 9
65

We do hereby certify that the foregoing abstract has been carefully compiled, and with as much accuracy as the nature of the subject admits of
Given under our hands this 4th of January, 1828.

JOSEPH LOVELL,
LEWIS RUFFNER.

B.

Extract of a letter from Peter Yarnall, Esq., of Wheeling, Va., dated August 31, 1827.

"I returned two days ago from the salt works on Yellow creek, in Ohio. There are at that place thirty-nine wells furnishing salt water. The amount of capital invested in the salt business is estimated at $124,800. The cost of manufacturing averages from two dollars to two dollars and twelve cents per barrel containing five bushels. The quantity manufactured is between eleven and twelve thousand barrels, which is sold at from two dollars and twenty-five cents to two dollars and fifty cents per barrel. It takes four to six hundred gallons of water to make fifty-six pounds of salt, with the exception of one well, of which one hundred and ten gallons of water furnish a bushel of salt."

C.

Extract of a letter from Colonel John Haymond, of Louis county, Va., to Judge Summers, dated

BULLTOWN SALINE, *October* 13, 1827.

"Not having attended to the salt business myself for several years past, I am not able correctly to answer your inquiries, but the following may be considered as nearly correct as the nature of the case will permit. Only one salt furnace is now in operation on the Little Kanawha. The quantity of salt made is from 8,000 to 10,000 bushels per annum. Another furnace is erecting, which will probably make 6,000 or 8,000 bushels. This, however, must depend very much on the quantity of water which can be drawn from the well. The amount of capital invested in the salt business on this river, including lands, wells, fixtures, machinery, &c., may be estimated at $15,000, and the money necessary to conduct a furnace for one year at $2,000. The number of persons employed in making salt at one furnace is from eight to ten. The cost of making salt per bushel, computing interest on the capital invested, may be 40 or 45 cents. The quantity of water required to produce a bushel of salt is not correctly ascertained; but it has sometimes been estimated that sixty-four gallons would make a bushel, and, if the water could always be obtained in its purity, my impression is that sixty-four gallons would be the correct calculation; but the difficulty (at least with us) of always getting the water in its purity makes it proper to say about ninety gallons.

"From the 1st October, 1825, until 1st June last, the price of salt here was 50 cents per bushel, and since that time it has been 75 cents. Salt, however, has been so cheap elsewhere, and money so scarce in this part of the country, that very little can be obtained for salt at any price. It is but a little more than two years since the salt works here have been in successful operation, although salt has been made for many years on a small scale. The average price of salt in this country when we first commenced making was $4 per bushel, and the average price for a number of years previous to 1825 was $2."

D.

Answers to certain questions submitted to the manufacturers of salt at the Illinois Saline.

"*Question* 1. What amount of capital is invested in the manufactories of salt at the Illinois Saline, near Shawneetown, including the real and personal estate as well as the money used in carrying on the business?

"*Answer.* Fifty thousand dollars.

"*Question* 2. To what number of persons do these manufactories give employment?

"*Answer.* Three hundred.

"*Question* 3. What is the aggregate quantity of salt manufactured per annum?

"*Answer.* One hundred thousand bushels.

"*Question* 4. What does it cost the manufacturers to produce it ready for market?

"*Answer.* Thirty-seven and a half cents.

"*Question* 5. At what price is it sold per bushel at the manufactory?

"*Answer.* From thirty-one and a fourth to thirty-seven and a half cents.

"*Question* 6. What quantity of water is required to produce fifty pounds or one bushel of salt?

"*Answer.* One hundred and twenty gallons.

"*Question* 7. What quantity of iron is annually consumed, distinguishing the malleable from the cast iron?

"*Answer.* Forty-five tons cast iron and five tons malleable iron.

"We, the undersigned, residing at the Illinois Saline, near Shawneetown, being acquainted with the manufacturing of salt at said Saline, have examined the foregoing seven interrogatories, and affixed the answers separately to each query, to the best of our knowledge and information.

"Given under our hands, at the Illinois Saline, near Shawneetown, this 13th day of November, 1827."

Timothy Guard.	Preston W. Davis.
Chaton Guard.	John M. Robinson.
Benjamin White.	Henry C. Brown.
Willis Hodgson.	Joseph E. Watkins.
Matthew Duncan.	A. G. S. Wight.
Andrew Frazer.	Leo. White.
John Henderson.	John Siddall.
Francis Prince.	Joseph Hays.

E.

Extract of a letter from Marcus Huling, Esq., of Montezuma, Kentucky, to James A. Lewis, Esq., of Kanawha, Virginia, dated November 6, 1827.

"In reply to the seven inquiries found in the preceding communication:

"1st. There is vested here, in real and personal property, and in money to carry on the manufactory of salt, about one hundred and sixty thousand dollars.

"2d. The salt works here give employment to about one hundred and fifty laboring hands.

"3d. There were about one hundred and fifteen thousand five hundred bushels manufactured the last twelve months; and there will be a third more manufactured next year, from the improvements making at this time.

"4th. The cost, per bushel, of manufacturing, varies from twenty to forty cents, according to the quality of the water used, and conveniency of the fuel.

"5th. The price of salt at the works has varied, in the course of the year, from fifty to sixty-two and a half cents.

"6th. The water afforded by the several wells in use is not all of the same kind or quality. There are four wells that from 75 to 80 gallons of the water will produce a bushel of salt; and there are six wells which require from 100 to 125 gallons of the water to produce a bushel of salt. There are also five wells in use that take from 150 to 250 gallons of the water to make one bushel of salt.

"7th. There are about forty-five tons of cast metal used annually to keep up the furnaces, owing to the lime which blocks on and breaks the kettles. About twenty tons of Juniatta wrought iron is annually used by the manufacturers of salt, because it is the softest and best; and but little imported iron is used.

"There has been no importation of foreign salt in this section for the last two years. We now supply the country south of us 100 miles, or near the Tennessee river, where our article is met by the salt from Goose Creek and King's salt works; on the east 35 to 40 miles, where it is met by the salt from Goose Creek and the Red Bird works; on the north for from forty to fifty miles, it is there met by the salt from Kanawha, and by imported salt; on the west from fifty to sixty miles, where it is met by the Kanawha and imported salt.

"It is but three years since the first well was opened on Green river, and there are now fifteen wells in successful operation. There are also several others opened, and the owners putting up furnaces, which will soon be manufacturing salt. The water is struck at from 60 to 190 feet from the surface of low bottoms. The wells in use extend twenty miles on the river. The water afforded by the upper wells is impregnated with lime, which forms a cement on the boilers as hard as rock; the lower wells have no lime. The Goose Creek salt works are east of us, in a mountainous part of the country; they have, and do, from information, for several years past, manufactured from 90,000 to 100,000 bushels per annum. The capital there invested is, I suppose, $150,000. Red Bird salt works lay north of Goose creek about thirty miles; the state of the works is unknown to me. The quantity of salt water obtained on Green river, for the time they have been sinking for it, surpasses any place in my knowledge."

F.

Extract from a communication from a highly intelligent and respectable gentleman of Massachusetts, on the subject of salt making, made in December last.

"Salt is manufactured in New England wholly from sea water, by solar evaporation. The manufactory, like most others, arose from necessity; the distress during the revolutionary war, for the want of salt, led the inhabitants upon the seacoast to make the attempt. At first it was commenced upon a very small scale, and in a very imperfect manner, but there was abundant opportunity for all to engage in the enterprise who lived upon the seacost, more especially as it is a manufactory (and there are but few of the character) where a small capital can be as profitably invested as a large one. One neighbor improved upon another, until the manufactories were quite perfect; and, in the end, being the joint inventions of many, no patent was ever taken. These improvements and discoveries were applied to pumping the water, erecting the vats, and covering them to protect them from rain and dew; these works have much increased until within a few years. It is estimated that there are now in Massachusetts and Rhode Island about twenty millions of square feet of vats, or, as they who own them estimate, two millions, as they were originally built ten feet wide, every ten feet were called one foot. It is estimated that every foot costs ten cents, or one dollar per foot as estimated by the manufacturer; amount, say twenty millions square feet of vats, and roofs, or covering for them, value, or cost, two millions dollars. It is estimated that every 10,000 feet of the vats will produce 300 bushels of salt; new works will do more, but covered with boards continually exposed to the sun, they soon become cracked and injured, and do not exclude the rain. Then it may fairly be estimated that the salt manufactories above mentioned manufacture yearly six hundred thousand bushels of salt of good quality.

"The value of the salt for a number of years past, perhaps, may be estimated at the manufactories at about thirty-seven cents per bushel measured, weighing about seventy-three pounds; the yearly income would amount to about $220,000; amounting to about ten per cent. income, including interest on the capital, repairs of the works, and labor in the manufacturing the salt. Being on the seacost, it is very convenient to transport it to every part of the United States. The income is moderate, but it is a business in which, as I have before observed, a small capital can be invested, and requires but little skill in the management; and seamen, too old to pursue their employment, are much inclined to engage in it.

"Probably there are seven hundred distinct manufactories. The salt when manufactured is sent in small vessels to market in the various ports of the United States, and meeting the foreign salt in the market has produced a severe competition, the necessary effect of which is to reduce the price. It has reduced the price. In the revolutionary war salt sold for three or four dollars a bushel; during the last war it was never so high as one dollar, or never exceeded that price at the works where the salt was manufactured.

"The farmers of the Atlantic States are made to complain of the duty, but if I am not greatly mistaken the real and moving complaints are from another source, viz: the merchants. They wish to import it from Liverpool and elsewhere as ballast. Let them import it, and if the duty be continued, and the manufactories continued, the competition will always secure to the consumer an abundance of the article at a low price. Repeal the duty, and the manufactories must be abandoned, and leave the merchant to fix his own price."

20TH CONGRESS.] No. 825. [1ST SESSION.

IN FAVOR OF DUTIES ON IMPORTS OF SALT.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES JANUARY 21, 1828.

To the Senate and House of Representatives of the United States in Congress assembled:

The memorial of the undersigned manufacturers and others interested in the manufacture of salt, in the town of Salina, respectfully represents: That your memorialists, in confident expectation of the continuance of the duty on foreign salt, as established for the last fifteen years by the laws of the United States, have expended on their works, and the establishments in immediate connexion therewith, a sum exceeding half a million of dollars, and if the capital employed in the business be included, the amount would be upwards of one million; and that your memorialists have learned that a bill has been introduced at the present session of Congress for a reduction of said duty, which, if carried into effect, they have the most lively apprehensions will operate severely to the injury, if it do not prostrate the interests of your memorialists, many of whom have their whole property invested in that business.

It is a manufacture, your memorialists conceive, of primary importance to our country, as an increasing and valuable branch of industry, furnishing at home one of the indispensable necessaries of life, the cost of which to the consumer has been rapidly diminishing in consequence of the reduction of price produced in our markets by competition with the imported article. Should that competition be destroyed, as in the opinion of your memorialists it must be, if a reduction of the existing duty take place, the article will again advance almost exclusively to the benefit of the foreign manufacturer. Another consequence would follow, a dependence on foreigners for our principal supplies, affording, too, the greatest facilities for monopoly among the importers and speculators on the seaboard, as exemplified at the commencement of the late war, when it is well known the price was quadrupled in a few days. Such an occurrence would have been prevented or counteracted, in a great measure, had extensive manufactories, as at the present day, existed along our seaboard and in the interior of the United States.

The most effectual means, your memorialists venture to suggest, to insure a certain and regular supply at the lowest rates to the consumer, is to foster within our territories the works for its production, which, by collision in the same markets that obtain salt from foreign sources, would check the fluctuations and prevent any extravagant rise to which at times they would otherwise be liable.

An extension of the establishments in this country for the making of salt would present, on pressing emergencies, an excellent resource for national revenue. Your memorialists are, therefore, anxiously desirous that the question, in which they have the deepest interest, may, in coincidence with their views, be determined for the lasting benefit and security of our common country, and that the contemplated reduction of duty will by Congress be deemed inexpedient.

SALINA, *January* 1, 1828.

20TH CONGRESS.] No. 826. [1ST SESSION.

DISTRIBUTION OF THE SURPLUS REVENUE AMONG THE STATES—PUBLIC DEBT, &c.

COMMUNICATED TO THE SENATE JANUARY 21, 1828.

Mr. DICKERSON made the following report:

The committee to whom was referred the bill to provide for the distribution of a part of the revenues of the United States among the several States of the Union beg leave to report the same with the following amendment: Strike out from the word "taxation," in the sixth line, to the word "which," in the twelfth line, and insert "the sum of five millions of dollars on the first day of January, one thousand eight hundred and thirty; five millions of dollars on the first day of January, one thousand eight hundred and thirty-one; five millions of dollars on the first day of January, one thousand eight hundred and thirty-two; and five millions of dollars on the first day of January, one thousand eight hundred and thirty-three;" and the committee beg leave to submit the following calculation, showing the operation of the Sinking Fund of ten millions of dollars annually in paying the interest and principal of the public debt.

Besides the appropriation of ten millions of dollars each year, the Sinking Fund consists of any surplus in the Treasury at the end of any year, above all appropriations for the year, and leaving in the Treasury two millions of dollars; but as these surpluses are uncertain in their amount, and depend upon the disposition of Congress to appropriate our funds to other objects, they are not included in this calculation.

The five per cent. United States Bank loan of seven millions of dollars, for which the United States hold stock in that bank of an equal amount, yielding an interest of six per cent., is not brought into the calculation, not being considered as chargeable to the Sinking Fund.

The principal of the three per cent. stock, which will not be discharged until provided for by law at some distant period, is omitted in this calculation.

The payments by the calculation are to be made yearly; but if made quarterly, the reduction of the debt would be more rapid.

By this calculation it appears that the whole of the debt, except the United States Bank loan and the three per cent. stock, may be extinguished in the year 1833, and leaving on the 1st day of January, 1834, a balance in favor of the Sinking Fund of $1,964,248 35.

The public debt, according to the report of the Secretary of the Treasury of the 10th of December, 1827, amounted on the 1st of October, 1827, to	$68,913,541 08
Paid in the last quarter of that year	1,500,263 16
Debt on the 1st January, 1828	67,413,277 92
Consisting of—	
Six per cent. stock	$25,330,965 91
Five per cent. stock	12,792,000 20
Four and a half per cent. stock	15,994,064 11
Three per cent. stock	13,296,247 70
	67,413,277 92
Deduct the bank loan and three per cent. stock, amounting to	20,296,247 70
It will leave on the 1st January, 1828, a debt of	47,117,030 22
Consisting of—	
Six per cent. stock	$25,330,965 91
Five per cent. stock	5,792,000 20
Four and a half per cent. stock	15,994,064 11
	47,117,023 20
Annual interest on this debt and on the three per cent. stock:	
On the six per cent. stock	$1,519,857 95
On five per cent. stock	289,600 01
On four and a half per cent. stock	719,732 88
On three per cent. stock	398,887 43
	2,928,078 27

The amounts of six per cent., five per cent., and four and a half per cent. debt in succession.

The amount of six per cent. debt, 1st January, 1828	$25,330,965 91
One year's interest on the whole debt	2,928,078 27
	28,259,044 18
Deduct one year's amount of Sinking Fund	10,000,000 00
1st January, 1829	18,259,044 18
Interest	2,503,762 97
	20,762,807 15
Deduct	10,000,000 00
1st January, 1830	10,762,807 15
Interest	2,053,988 74
	12,816,795 89
Deduct	10,000,000 00
1st January, 1831	2,816,795 89
Interest	1,577,228 07
	4,394,023 96
Add 5 per cent. stock	5,792,000 20
	10,186,024 16
Deduct	10,000,000 00
1st January, 1832	186,024 16
Interest	1,127,921 51
	1,313,945 67
Add the 4½ per cent. debt	15,994,064 11
	17,308,009 78
Deduct	10,000,000 00
1st January, 1833	7,308,009 78
Interest	727,741 87
Debt and interest on the 1st January, 1834	8,035,751 65
Which, deducted from the amount of the Sinking Fund that day, leaves a balance in favor of that fund of $1,964,248 35.	
Amount of Sinking Fund 1st January, 1834	10,000,000 00
Deduct debt and interest due that day	8,035,751 65
Balance in favor of the Sinking Fund, 1st January, 1834	1,964,248 35

Payments under the foregoing calculation:

	Interest.	Principal.
January 1, 1829	$2,928,078 27	$7,071,921 73
1830	2,503,762 97	7,496,237 03
1831	2,053,988 74	7,946,011 26
1832	1,577,228 07	8,422,771 93
1833	1,127,921 51	8,872,078 49
1834	727,741 87	7,308,009 78
	10,918,721 43	47,117,030 22
		10,918,721 43
Payments of interest and principal		58,035,751 65
Amount of Sinking Fund for six years		60,000,000 00
Deduct debt and interest paid		58,035,751 65
Balance 1st January, 1834		1,964,248 35

20TH CONGRESS.] No. 827. [1ST SESSION.

OPERATIONS OF THE MINT IN 1827.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES JANUARY 21, 1828.

To the Senate and House of Representatives of the United States:

A report from the Director of the Mint, together with a statement of the operations of that institution during the year 1827, is herewith transmitted to Congress.

JOHN QUINCY ADAMS.

WASHINGTON, *January* 21, 1828.

MINT OF THE UNITED STATES, *Philadelphia, January* 1, 1828.

SIR: I have the honor to submit a report on the general transactions of the Mint during the past year.

The coinage effected within that period, as appears from the Treasurer's statement, herewith transmitted, amounts to $3,024,342 32, consisting of 9,097,845 pieces of coin, viz:

Of gold	27,713 pieces, making	$131,565 00
Of silver	6,712,400 pieces, making	2,869,200 00
Of copper	2,357,732 pieces, making	23,577 32
	9,097,845 pieces, making	3,024,342 32

Of the gold bullion deposited at the Mint within the past year the proportion received from Mexico, South America, and the West Indies, may be stated at $76,000; that from North Carolina at $21,000 and that from Africa at $15,000; leaving about $20,000 derived from sources not ascertained. The whole amount received from North Carolina to the present time is nearly $110,000. This gold has generally been found to exceed in fineness the standard of our gold coins.

The supply of silver, under various forms of unwrought bullion, and in foreign coins, has been unusually abundant, especially during the first three quarters of the year. The heavier deposits have been received generally through the Bank of the United States. Of the amount of silver coined within the last year, more than $2,000,000 consisted of deposits received from that institution.

The amount of copper coins distributed within the last year is $21,910. They are forwarded, as heretofore, at the expense and risk of the Government, to all parts of the United States accessible by regular means of transportation, on receiving the value thereof here, or a certificate of deposit to the credit of the Treasurer of the United States for the requisite amount, in any of the banks authorized to receive deposits of public money.

A general view of the operations of the Mint from its first commencement will not, it is believed, be found destitute of interest, and is, therefore, respectfully presented.

The whole coinage executed since the establishment of the Mint amounts to $30,465,444 14½, consisting of 103,081,178 pieces of coin, viz:

Of gold	1,538,161 pieces, making	$8,255,667 50
Of silver	47,389,086 pieces, making	21,695,899 90
Of copper	54,153,931 pieces, making	513,876 74½
	103,081,178 pieces, making	30,465,444 14½

Within the first fifteen years of the operations of this establishment, beginning with the year 1793,

and ending with 1807, the amount coined was $6,482,613 68½; in the succeeding ten years, ending with 1817, the amount coined was $7,715,979 85; and in the last ten years it has been $16,266,850 61.

The average annual coinage of the first period above designated, it will be found, was $432,174 24; that of the second, $771,597 98; and that of the last period, $1,626,685 06. The coinage of the last year exceeds by nearly a million of dollars that of any year preceding, and is nearly two-fold the average amount of the period to which it belongs.

I have the honor to be, with great respect, your obedient servant,

SAM. MOORE.

The PRESIDENT *of the United States.*

A statement of the coins struck at the Mint of the United States from January 1 *to December* 31, 1827.

Silver coins.	Dimes.	Quarter dollars.	Half dollars.	Amount.
Quarter ending 31st March	205,000	.....	1,203,400	$622,200 00
Quarter ending 30th June	350,000	.....	1,513,000	791,500 00
Quarter ending 30th September	360,000	.....	1,342,000	707,000 00
Quarter ending 31st December	300,000	4,000	1,435,000	748,500 00
Total	1,215,000	4,000	5,493,400	2,869,200 00

Gold coins.	Quarter eagles.	Half eagles.	Amount.
Quarter ending 31st March	2,800	4,230	$28,150 00
Quarter ending 30th June	.....	7,897	39,485 00
Quarter ending 30th September	.....	7,462	37,310 00
Quarter ending 31st December	.....	5,324	26,620 00
Total	2,800	24,913	131,565 00

Copper coins.	Half cents.	Cents.	Amount.
Quarter ending 31st March	.....	280,000	$2,800 00
Quarter ending 30th June	.....	1,048,832	10,488 32
Quarter ending 31st December	.....	1,028,900	10,289 00
Total	.....	2,357,732	23,577 32

RECAPITULATION.

6,712,400 pieces of silver coin, amounting to	$2,869,200 00
27,713 pieces of gold coins, amounting to	131,565 00
2,357,732 pieces of copper coins, amounting to	23,577 32
9,097,845 pieces of coins, amounting to	3,024,342 32

MINT OF THE UNITED STATES, *Treasurer's Office, Philadelphia, December* 31, 1827.

JAMES RUSH.

20TH CONGRESS.] **No. 828.** [1ST SESSION.

IN FAVOR OF INCREASE OF DUTIES ON IMPORTS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES JANUARY 22, 1828.

To the honorable the Senate and House of Representatives of the United States in Congress assembled:

In a country like this, embracing nearly every variety of climate and soil, affording peculiar natural advantages, and presenting inducements to every species of useful industry, one of the most important as well as delicate duties of the Government is to protect and foster the true interests of the different sections of the country, and of the various classes of its citizens, in such a manner as to combine the utmost individual advantage with the general safety and welfare:

We, therefore, the undersigned, inhabitants of New Hampshire, would respectfully present, for the wise consideration of Congress, our views and most earnest wishes upon a subject which we deem to be of pressing and vital interest to a very large portion of this great country, and more especially so to that part of it which we inhabit; and we doubt not that our prayer, and the almost unanimous prayer of the immense population of the wool-growing and manufacturing States of this Union, will receive

that early and deliberate attention which their present embarrassments and imminent ruin so urgently demand. We appeal with confidence to the magnanimity and comprehensive policy of our brethren of the south, and are assured that when this subject shall come up in its true light and important bearings upon our national wealth and prosperity, no unkindly feeling, no sectional interest, no illiberal political considerations will for a moment induce them to refuse any constitutional and wise protection to the interests of a State which bore so manly and honorable a part in the great struggle for our common liberty, and which, as it has never since shrunk from its portion of the public burdens and public dangers, is still resolved to pursue the great interests of the whole country, at every hazard and every sacrifice.

Your memorialists would not enter into the argument upon the constitutionality or the expediency of further legislative protection of their interests. They would, however, presume to suggest their astonishment that, after all the legislation upon similar subjects, in eighteen successive Congresses, guided in their deliberations by the best wisdom in the land—from that which framed the Constitution down to that which has distinguished the ablest statesmen that have grown up under its influence—it should now be made a solemn question whether it be consistent with the fundamental laws of the State to preserve the products of national industry and national genius from the destructive influence of foreign commercial policy.

We beg leave also to represent that we, in general, assent to the received doctrines of political philosophy on this subject. Abstractly, they may be just and salutary. But they may be also, and your memorialists confidently believe they in fact are, utterly impracticable by a single nation, while the other great commercial communities with whom that nation interchanges commodities refuse to acknowledge those doctrines in their own regulations. Facts, abundant and conclusive, we doubt not, will occur to your honorable body to prove the truth of this assertion.

We deem it worthy of remark, also, that, though the principle may be abstractly sound, trade if left free will regulate itself, it is a principle no less sound, and no less important to be kept in view by every wise Legislature, that it may be desirable for a people to put themselves to temporary and partial inconvenience and expense for the purpose of *improving their own skill*. Suppose the immediate effect of protective duties should be to raise in some degree the market value of our woolen fabrics, the encouragement thus afforded to the manufacturer will bring into the business a vastly augmented amount of capital, of talent, and of enterprise. And the result of the active competition which must inevitably ensue cannot but be to perfect our machinery, to improve our skill in the various processes of manufactures, and thus, in no long time, to enable us, with the natural and civil advantages we enjoy, to exclude foreign fabrics altogether from our markets, even without the aid of prohibitory duties. On the other hand, if we suffer other nations to supply us, as they must do while allowed to hold competition with us in the unequal contest of experience and perfect art against inexperience and infantile skill, our capital and our invenvention will be directed into other channels or left unemployed, and the principal sources of wealth and prosperity, which nature has prepared for the great northern and western sections of our country, will remain unopened and unapproached.

On this subject we must be permitted to be urgent, for it involves all that is dear to us in the prosperity of this ancient State. Of our climate and the fertility of our soil we have little to boast. The hard-earned products of the hoe and the plough we may indeed consume, but we cannot sell. Our granite mountains and rugged hills may be tilled to preserve our present population in its scattered and distressed condition; but the great meadows of the west, and the rich and mild tracts of the Middle States, already to a great extent supply our seaboard and inland towns, and the day must be at hand when, with their increasing facilities of transportation, they may exclude our agricultural products altogether, even from our own markets.

But, unkindly as our soil is, we are blessed with streams which afford a water power inferior to that of no State in the Union. On these streams we have already erected manufactories to an immense extent. Our hills, too, may be covered with flocks to their summits; and our cold marshes, natural grass lands, though susceptible of scarcely any other culture, promise an adequate supply of winter food.

In these circumstances can we mistake the intentions of Providence or the course of duty? And, these circumstances being known, can we but believe that the Government of our choice, placed over us to dispense the blessings which a free people have put into their hands, will hasten to relieve us from present distress, and from the prospect of poverty and wretchedness, by such wise and beneficent enactments as are called for by the united voices of this great agricultural and manufacturing community?

Your memorialists would not presume to suggest to your honorable body the detail of a system of duties to meet the present exigencies of the country; but they venture, with all respect and deference to the superior wisdom of Congress, to allude to the measures recommended for your consideration by the respectable convention at Harrisburg, Pennsylvania, in July, 1827, as substantially expressing their views on the important subject upon which they have deemed it their duty thus to address the National Legislature.

ORFORD, N. H., *December* 21, 1827.

20TH CONGRESS.] No. 829. [1ST SESSION.

AGAINST INCREASE OF DUTIES ON IMPORTS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES JANUARY 22, 1828.

BALTIMORE CHAMBER OF COMMERCE, *January* 14, 1828.

A memorial of the inhabitants of the city of Boston and its vicinity adverse to an increase of duty on imported woolen goods was this day laid before the chamber; and, upon its being read, the following resolutions were offered and unanimously adopted:

Resolved, That the Chamber of Commerce of the city of Baltimore highly approve the reasoning and principles contained in the memorial of the inhabitants of Boston and its vicinity adverse to an increase

of duty on imported woolen goods, which has been forwarded to Congress, and printed, by order of the Senate, on the 17th December, 1827.

Resolved, That the president of the chamber furnish our Senators and Representatives in Congress with a copy of these proceedings, and request their co-operation on the subject, and also their aid in making known the views of the chamber to the Senate and House of Representatives.

WM. LORMAN, *President C. C.*

WILLIAM COOKE, *Secretary C. C.*

20TH CONGRESS.] **No. 830.** [1ST SESSION.

AGAINST INCREASE OF DUTIES ON IMPORTS.

COMMUNICATED TO THE SENATE JANUARY 22, 1828.

To the honorable the Senate and House of Representatives:

The memorial of the New York Chamber of Commerce represents that your memorialists, having heretofore expressed their opinions in opposition to an increase of duties on imported woolens for the purpose of protecting those manufactured in the United States, would not now obtrude themselves on the attention of the National Legislature did they not deem it to be an imperious duty to renew their testimony against the attempt which is now making to fasten on the American people the principle that to promote the interest of some parts of our country at the expense of other parts is wise and just, is consistent with our national compact, and the impartial kindness which ought to be exercised towards every member of the Union. This attempt is not new. It has already been made with too much success by interested parties; and the result unhappily has been to produce irritation and digust, and violence and animosity, into every part of our land, to array one section of the country against another, and to withdraw the affection of the States from the Union, so important to all.

Imported woolens now pay, in duties to the Government and charges of importation, 56 per cent. on the first cost. This protection to the woolen fabrics of the country, enormous as it is, does not satisfy the manufacturers; they claim a further protection from your honorable body, and to encourage the "American system," and to promote the "national industry," they importunately demand that an average of forty per cent. of new duties on woolens should be added to the already overloaded tariff, and the consumption of the whole nation be charged with this enormous addition for the benefit of that favored class.

To effect this object they have called to their aid a portion of our agriculturists, the growers of wool, many of whom have been induced to believe that an increased duty on imported wool ought to be imposed to protect wool of an American growth. This appears to your memorialists a mistaken opinion; the imported wool is either of a lower or higher quality than the wool which is raised in the United States, and the whole quantity imported is found, by a reference to the Treasurer's returns, to be but a small proportion of what is used in the American manufactures, not to exceed, perhaps, a twentieth part; and it is well known that the capacity of our country to produce wool or any other staple to which the attention of our farmers is directed is equal to any demand and nearly illimitable.

If the project of increased duties on foreign wool is not intended to bring the wool-growers to make common cause with the woolen manufacturers, and thereby produce an influence on the question pending in the National Legislature, your memorialists cannot understand its meaning. To promote manufactures by taxing the raw material is a paradox which common sense cannot comprehend, and it is equally opposed to sound principles of political economy; and the inference is irresistible that it is a combination of two classes for their own benefit against the rest of the community. If the raw material is cheap, the manufactured article will also be cheap, and have the benefit of a foreign as well as a home market; the demand for both will be permanent, and require an abundant supply; but, if it is taxed, the manufactured article cannot compete in a foreign market, and cannot enter into the operations of foreign commerce; the demand for the raw material will of course be limited and uncertain, and the contracted nature of the system will more than counterbalance any benefit which can accrue to the growers of the raw material from the tax which is imposed for its protection.

Your memorialists sincerely believe that the woolen manufacturers of the United States are as much protected as their own interests, and more than the interests of the other classes of the community allow. The existing encouragement is enormously great and bears heavily on every person in the United States whose habits and residence require the use of woolen cloths, inasmuch as every such person pays an *enhanced* price for his necessary supplies, which goes to benefit the manufacturer. But we do not ask to have the present system disturbed, partial and oppressive as it is, but we deprecate any additional protection to manufacturers of woolen goods. They now receive a protection equal to 56 per cent., and, if this will not enable them to compete in the home market with foreign fabrics, it is evident that their business is injurious to the interests of the nation and had better be abandoned.

In every point of view in which your memorialists have considered the application of the manufacturers, additional duties appear to them irreconcileable with the true interests of the nation. If, however, such duties are imposed, and twelve millions of people are made to pay an enhanced price for articles necessary to their comfort, in order to protect the interests of the very small number who make woolen cloths, your memorialists will have the satisfaction to know that they have remonstrated against a system so partial and impolitic, and that, if the revenue should be decreased, smuggling promoted, commerce and navigation discouraged, and discord and feud introduced, others, and not your memorialists, are answerable for these deplorable consequences.

And your memorialists, as in duty bound, will ever pray.

ROBT LENOX, *President.*

Attest: JOHN AUSTIN STEVENS, *Secretary.*

NEW YORK, *January* 18, 1828.

20TH CONGRESS.] No. 831. [1ST SESSION.

AGAINST INCREASE OF DUTIES ON IMPORTS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES JANUARY 28, 1828.

At a large and respectable meeting of merchants and others, opposed to a further increase of the protection to manufactures, held, pursuant to public notice, at the Merchants' Coffee House, on the evening of the 22d of January, Thomas P. Cope, Esq., was called to the chair, and Matthew L. Bevan and John S. Henry appointed secretaries.

The following preamble and resolutions were unanimously adopted:

Whereas the question of a further increase of duties upon importations, now under discussion in Congress, is one of great magnitude and importance to the best interests of the country: and whereas the advocates of an increased tariff have been assiduously circulating statements and calculations which are believed to be erroneous and exaggerated, it has become a duty which the friends of free and unrestricted commerce owe to themselves and their fellow-citizens to remonstrate against a policy which their own experience, and the opinions of the most enlightened political economists of the day, demonstrate to be unsound and injurious: Therefore,

1. *Resolved*, That it is the opinion of this meeting that any further increase of duties upon imported goods is entirely uncalled for and unnecessary, either for the purposes of revenue or for the encouragement of domestic manufactures; that the existing tariff fully and amply accomplishes these ends; and that any increase of duty on foreign fabrics, and especially the prohibitory policy recommended by the manufacturers of woolens, would only tend to impair the revenue of the country, to bring distress upon the farmers, greatly to injure the merchants, and to produce no permanent benefit to the manufacturers themselves.

2. *Resolved*, That the woolen manufacturers, already enjoying a protection by duty amounting to 37 per cent., and by the addition of the various charges incident to the importation of foreign goods, amounting, in total, to near 60 per cent., have no just claim upon the nation for further protection, by a tax on consumers, equal, in some instances, to 200 per cent. And it is the opinion of this meeting that an investigation of the data furnished by the manufacturers themselves will show that the woolen business has increased to an extent, and with a rapidity, which indicate either a rash and improvident extension of trade, against which no Government protection can or ought to provide; or that, when reasonable skill, capital, and economy, have been employed, the manufacture has been, and is, as profitable as any other species of industry in the country.

3. *Resolved*, That the tariff of 1824 contained a full, ample, and generous protection to all manufactures which the skill and experience of the country render expedient; that, at the time of its passage, it was professed to satisfy the hopes and wishes of the high tariff party, and the country was solemnly promised an exemption from a perpetually varying and increasing scale of duties. Believing this to be the case, this meeting views the demands now made by the high tariff party as fully demonstrating that nothing short of the total destruction of the import, and, consequently, in time, of the export trade of the country, will be considered as affording adequate protection to their interests.

4. *Resolved*, That the assertion that, by the reduction of the British duty on wool, and other articles used in the manufacture of woolens, the American duty of 37 per cent. has been virtually reduced nearly one-half, is entirely fallacious and destitute of foundation; as calculations, based upon official documents, completely demonstrate the whole of the aforesaid reduction to amount to no more, on the most liberal estimate, than 2½ per cent., leaving the present protective duty 34½ per cent.; which, added to expenses of importation, oblige the consumer to pay above $54 upon every $100 worth of woolen goods for the benefit of the domestic manufacturer.

5. *Resolved*, That the high tariff policy, so far from being allied to the best interests of the farmer, is highly injurious to the agricultural prosperity of the country. According to a favorite maxim of the manufacturers, if foreign nations will not purchase our products, we cannot buy theirs in return. By reciprocity, then, if we refuse to purchase the manufactures of foreign nations, the whole of our export to them, of cotton, tobacco, grain, and lumber, amounting annually to between fifty and sixty millions of dollars, must cease and determine. To the planters of the southern States the cessation of the export of their productions would be totally ruinous; and it is the opinion of this meeting that the most serious detriment would as certainly result to the agriculturists of the northern States.

Near six millions worth of northern produce, chiefly that of the soil, have been exported within the year 1826, besides the large amount consumed by the merchants, sailors, and various artisans, dependent on foreign commerce, and exclusive to the export to the southern States, for the consumption of cultivators of cotton, tobacco, &c.; and when this meeting considers that one million, or even five hundred thousand barrels of flour (and the latter a moderate estimate, even of our present restricted annual exportation,) raises the value of the whole national production of that article from 20 to 50 per cent., they are constrained to believe that the most distressing effects will result to the whole agriculture of our country by a further advance and adoption of a short-sighted, exclusive policy: and it is further the opinion of this meeting, that, by a reduction of duty on many species of foreign articles, a great addition might be made to the export of agricultural productions from the northern States, and that the effect of the very restrictive system which it is proposed to render more onerous has been to deprive the country of a large export of agricultural productions which we formerly enjoyed.

In corroboration of this idea, a single reference to our Spanish and Portuguese trade will be sufficient. In 1792 salt, brandy, wines, and fruit, the staple imports from those countries, paid the respective duties of six cents per bushel, eight to ten cents per gallon, ten to eighteen cents per gallon, and five per centum; at the present rates the correspondent articles pay twenty-five cents per bushel, thirty-eight to forty-two cents per gallon, forty to one hundred cents per gallon, and thirty to forty per centum.

Although this meeting is aware that other causes have operated to lessen our trade with Spain, Portugal, and their dependencies, yet it is our settled opinion that by means of the American system, falsely so called, a market has been lost annually to the Middle and Eastern States for several millions of

dollars of their productions, and the introduction of cheap and wholesome wines has been prevented to the moral injury and detriment of the country.

6. *Resolved*, That the doctrine that a high tariff system produces an increase of productive labor in the country is entirely deceptive and untrue.

As regards manufacturing labor itself, official documents show that its really productive and advantageous employment existed at a time when we had a duty on woolen goods amounting to only five per cent., and increased, for purposes of revenue, afterwards to two and a half per cent.

To manufactures of this kind this meeting, so far from being hostile, is entirely friendly—a manufacture which takes its rise in the natural wants, "grows with the growth and strengthens with the strength" of the other interests of the country, and is not the mere creature of hot-bed culture and of undue and exaggerated impulse.

From 1790 to 1794 the average cost of the annual consumption of foreign woolens amounted to, including duty, &c., about seven and a half millions of dollars; the population of the country to about four and a half millions of persons. Allowing the consumption to have been six dollars per head, the whole amount annually consumed would be worth twenty-seven millions of dollars, of which seven and a half millions only were of foreign produce; so that small manufacturers and farmers, in their families, above twenty years ago, and without the enormous protecting duties which are now asked for, actually manufactured three-fourths of all the woolens used in the country. From data furnished by the manufacturers themselves it appears that a return even to the five per cent. duty would not displace from employment more than twenty-five thousand persons and twenty millions of dollars of capital. If, then, a return to the five per cent. duty from the present one of thirty-seven per cent. should destroy the employment of these twenty-five thousand persons, and if the business, as they represent themselves, which they carry on under the thirty-seven per cent. duty affords them no profit, the case stands thus: that the nation is annually taxed (which tax the woolen bill proposes to double) twenty-four millions of dollars in duties to give twenty-five thousand persons and twenty millions of capital unprofitable employment. The number of persons—merchants, sailors, artisans, and others—dependent upon foreign commerce for a subsistence, and who would be thrown out of employment by its destruction, would amount to more than the whole number alleged by the restrictionists to find employment in all the cotton and woolen manufactures of the United States.

7. *Resolved*, That the restrictive system, so far from producing an increase and extension of the coasting trade of the United States sufficient to counterbalance the loss of foreign commerce, actually injures the prosperity of this as well as of all other branches of industry which come under its withering influence. The prohibitory system began to operate in 1817, at which time official documents show the coasting tonnage to have been about five hundred and ninety thousand tons; at the commencement of 1826 it had increased to about seven hundred and twenty-two thousand tons, making an advance of about twenty-two and a half per cent. in nine years. During the same term of years immediately preceding the war, and including the two years of embargo, the coasting trade increased from about three hundred and seventeen to four hundred and seventy-seven thousand tons, making an advance of about fifty and a half per cent.; the inference from which is, that the restrictive system is equally paralyzing to every interest which it touches. As regards the loss of tonnage employed in the importation of foreign woolens that the manufacturers say is to be supplied by the importation of the articles used by the domestic manufacturer, even under the present onerous duty of thirty-seven and a half per cent., sixty-five thousand tons must be employed in the export and import occasioned by our use of foreign woolens; and by calculation the amount of tonnage which the twenty-five thousand manufacturers produced by the stoppage of this trade would employ could not amount to more than about fourteen thousand tons, so that the alleged gain is a positive loss to the country of forty-one thousand tons of shipping annually.

8. *Resolved*, That the evils said to result from the drain of the precious metals from the country by the operations of foreign commerce are entirely chimerical, having no existence in reason or in fact. Gold and silver are articles of merchandise equally with cotton and tobacco, and are operated upon by the same commercial principles. We export cotton and gold to Great Britain for precisely the same reason, viz: that they are more valuable there than here; while, on the other hand, we receive bullion from Mexico and South America because it is less valuable there than here. The trade in specie, like all others, flourishes most when free and untrammelled. Indeed, the operations of this commerce form a beautiful and instructive commentary upon the truth of those principles of free trade which it is the wish and design of this meeting to advocate. We export foreign goods and domestic produce to Mexico and South America, and receive in exchange gold and silver; if, then, we had a law to retain this gold and silver within our country, what peculiar advantage would the trade afford us? We should have ship loads of useless metals (useless above the quantity required for manufacturing purposes and a circulating medium) in exchange for ship loads of food and clothing; but if this specie be re-exported and exchanged for foreign fabrics both for our own comfort and convenience, and for re-exportation at a good profit to those very countries from whence we receive this gold and silver, an acceptable service has been performed to the nation, although "our country," to use the manufacturer's phrase, "has been drained of its specie" by foreign commerce.

A reference to facts will confirm the statement that the import and export of specie, like every other kind of merchandise, fluctuates according to the various circumstances of supply and demand. In 1824 we imported about $8,379,000 in gold and silver, and exported about $7,014,000. In 1825 we imported about $6,150,000, and exported about $8,797,000; while in 1826 we imported $6,880,000, and exported only about $4,098,000.

The more free and open the export of specie, the greater will be the import. No species of trade can escape loss and detriment under the restrictive system.

9. *Resolved*, That the often-repeated assertion that there is a balance of trade against the United States in their intercourse with foreign nations is entirely unfounded and unsupported by facts.

If exchange on England, for instance, be at ten per cent. premium, the balance of trade with that country is said to be just ten per cent. against us. Now, the fact is, that the premium paid for exchange between us and England is no more a test to discover the profitableness of our import trade with that country than it is a barometrical test of the respective temperatures of the two countries. The merchants engaged in the East Indian, Russian, and French trades transmit the proceeds of their cargoes to England and draw upon England for them, and the premium (regulated as it must be by the value of specie there and its cost of transportation) might be nominally ten or twenty per cent. against us, and yet we might not owe the British nation one farthing.

Again: we might be indebted to Great Britain a considerable amount, and yet the demand for money, arising out of some temporary causes, might be so great at home that bills would sell at a discount, and *vice versa*.

But it is asserted that we have sent and are sending forth our public stocks and securities, and thus mortgaging the country to pay for importations. One single fact will, in the opinion of this meeting, settle this part of the controversy conclusively. A less amount of United States stock of all descriptions is owned abroad than was in 1803, though we have imported hundreds of millions of dollars worth of goods since that period, and, according to the reasoning of these restrictionists, ought long since to have sunk into hopeless bankruptcy.

But, in the opinion of this meeting, the last of the arguments of the high tariff party connected with the subject of the balance of trade, is the most futile that grave men ever suggested. It is said that the imports of the United States exceed the exports, and that therefore the country is progressing towards ruin. If, then, the nation exports one hundred thousand dollars worth of any article, and receives in return $110,000 worth of other commodities, she has lost $10,000; but if the return for the $100,000 be worth only $90,000 she has gained $10,000; that is to say, nations lose by their profits and gain by their losses; and yet this argument forms one of the corner stones of the American system.

10. *Resolved*, That the doctrine that, by a cessation of our imports of foreign articles, we should promote our national independence, is entirely visionary and absurd. If we have any intercourse whatever with foreign nations, either by the export of raw produce or even of domestic manufactures, we must take some of the productions of those nations with whom we trade in exchange, and of course be dependent upon them for those articles, let them be what they may; for, if there be no reciprocity of interest and intercourse, trade must naturally and inevitably cease.

Trade is dependent upon the supply of mutual wants by a mutual exchange of commodities; nay this very act of interchange constitutes trade and commerce. No man sells or barters with another man unless he receives some article in the exchange which he more greatly desires than that which he already possesses. These elementary principles, simple and self-evident as they are, seem either to have been unknown, forgotten, or disregarded by the self-styled friends of the American system. In fine, it is the settled opinion of this meeting that this notion of false independence would not only destroy foreign commerce, but would tend to interdict all intercourse between the different States, counties, townships, families, and individuals of the nations, to break the bonds of civilized society, to dismember the great human family, and to bring back those days of savage and isolated independence when the unassisted efforts of each individual alone ministered to his wants or provided for his few and precarious comforts.

A memorial to Congress was submitted to the meeting and unanimously agreed to.

On motion, it was

Resolved, That a committee of twelve persons be appointed, with whom the chairman and secretaries be joined, who shall, on behalf of this meeting, sign the memorial which has been adopted, and forward it, with the resolutions, to one of our Representatives in Congress and one of the members of the Senate, with a request that they will lay them before their respective bodies. Also, to correspond with members of Congress, public bodies, and individuals in other places, and do such other matters and things as in their opinion will promote the object for which this meeting is convened.

The following committee was then appointed: Samuel Archer, R. M. Whitney, Edward Bettle, Joseph R. Evans, Richard Price, Lewis Clapier, Ambrose White, John A. Brown, Joshua Haven, Samuel W. Jones, Caleb Cope, John Hemphill.

Resolved, That the proceedings of this meeting, with the resolutions, be published in all the daily newspapers of the city.

THOS. P. COPE, *Chairman*.

JNO. S. HENRY, *Secretary*.

To the honorable the Senate and House of Representatives of the United States of America in Congress assembled:

The memorial and remonstrance of the citizens of Philadelphia opposed to the further increase of duties upon woolen and other imported goods respectfully showeth: That your memorialists have observed with regret the constant efforts of some of those who are engaged in manufactures to obtain such successive increase of duties on foreign goods as may, in their opinion, finally produce a total prohibition of commerce, to the great injury and distress of the farmers, artisans, and merchants of the country, and even to the prejudice of the real interests of the manufacturers themselves. So various and extended are the objections to this course of policy which impress the minds of your memorialists, that they feel embarrassed in attempting to present them to your attention within the narrow limits which custom prescribes to an address of this character. Opposed in principle to any system which would, unnaturally and prematurely, foster one branch of domestic industry by the injury of others, your memorialists are entirely hostile to any increase of the present tariff; but a further advance of duties upon woolens, the prominent object of attention at the present time, appears to them as peculiarly oppressive, impolitic, and unnecessary.

The tariff of 1824 was the result of compromise. It contained a full, ample, and sufficient protection to the manufacturers of the country. It was confessed at the moment, even by themselves, to be adequate and satisfactory; and further increase was deprecated and disavowed. It may, then, be easily imagined that in 1826 your memorialists were astonished to find a demand made for such duties upon one of the most essential articles of consumption in the country, viz: woolen goods, as would produce a total interdiction of foreign importations. This act demonstrates, and, indeed, it has been specifically admitted, that nothing short of a total non-intercourse with manufacturing nations will satisfy the desires of the advocates of the proposed tariff. The question, therefore, is reduced to very narrow limits: Will the Congress of the United States prohibit the importation of all foreign fabrics whenever the manufacturers of particular articles make such a request, regardless of the interests of the farmers, artisans, and merchants concerned in the import, and, of course, in the great and important export trade of our country?

Believing that the life and sinew of the nation exist in its agriculture, and that the interests of this large body of their fellow-citizens have been mistaken or disregarded in identifying them with the high duty system, your memorialists would beg your attention to the operation of the "woolens bill" on that portion of the community. The true interest of the farmer is to be found in a self-evident, though often

ridiculed maxim, to-wit: that he should dispose of his productions to whom and from whence the greatest amount of profit can be derived, and purchase those things he desires where and from whom he can buy them the cheapest. Hence, the greater the competition, and the more open the markets for both buying and selling, the more prosperous will be the interests of the farmer. In addition to the home demand, he ought to have as large and free a foreign market as possible, untrammelled by duties and restrictions. The very design of what is called protection to manufacturers, is to cause all consumers to purchase domestic goods at a dearer rate than foreign articles can be procured at. If this be not the case, and high duties imposed on foreign goods will not produce this effect, then they *cannot* operate protectively, and, of course, are useless. The very design, therefore, of the "woolens bill," which is held up as a matter of great interest and importance to the farmer, is to make him pay more for the articles which he consumes than he would have to do if there was no duty; and the only compensation which he is to receive, to reconcile him to this taxation, is to be found in an increase of duty upon the foreign wool imported for the use of the domestic manufacturers. It will require but few observations to show the delusive nature of this proffered boon, and its utter inadequacy to compensate the farmer for the serious losses to which he will be subjected by the restrictive system. By the tariff of 1824 the increase of duty on imported wool was exceeded eight times by the increase of duty upon the manufactured article; by which operation the farmer was protected by gaining one dollar and losing eight. Forty millions of pounds of wool are represented as the annual consumption of the United States, of which it appears that only about two millions are foreign growth. Hence the farmers have already nearly the whole market in their hands; and, supposing the two millions of pounds of foreign wool excluded by the proposed increase of duty, and the price of the manufactured articles increased, as is demanded by the new tariff, about one hundred per cent., the gain of the farmer would be an increased market for wool worth a few hundred thousand dollars, and a loss, by the enhanced prices of goods, of several millions of dollars. This may be made numerically clearer by a comparison between the increase of duties of 1824 on raw wool and upon goods. The wool-grower received a benefit amounting to about $179,000 on wool, and he and other consumers lost about $3,660,000 by the increased duty on the woolen goods.

Your remonstrants are aware that it has been denied that an increase of duties will produce an increase of price to the consumer. The domestic manufacturers, it is said, will soon supply the article as good and as cheap, or even cheaper, than the foreign fabric. For proof of this, it is contended that the prohibition of coarse cotton goods, by the tariff of 1816, absolutely produced this effect, and has actually lessened the price of the article. Your memorialists would dwell a moment upon these statements, believing them to be totally fallacious, and yet apprehending that they have obscured and led astray more than any others which have been advanced upon the subject.

That an increase of price in any given article is the object and effect of a prohibitory or restrictive duty must be manifest at first glance, because the only manner in which the duty can protect is by an increase of price consequent upon the exclusion of that foreign competition which had before tended to diminish the value of the article. But it is replied that this is merely a temporary result; that when the market is secured the prices will again be reduced. If this has been the effect with cotton, as is affirmed, why not throw off the duty and open the market? But instead of this, and in contradiction of the whole of this theory, *more duties* on cottons are proposed, even on those very articles which we are declared to manufacture not only as cheap as England but even so low as to undersell British goods in foreign markets. Now, your memorialists deny that the tariff prohibiting foreign coarse cottons has lowered the price to the consumer or produced those excellent effects which have been alleged. At the same time that they remark that, if this was a fact, the cases of cotton and woolen fabrics are not analogous. The former being produced, to a very great extent, by machinery, depends, therefore, less for lowness of price on the cheapness of manual labor, which is an object of such importance in a manufacture like that of woolens, where manipulations cannot to a very great extent be supplied by machinery.

To show that the nation is paying, by the high tariff system, an enormous bounty to the manufacturers of cotton goods, we would refer to the fact that the import of cottons, under duties and charges amounting to 65 per cent. and upwards, was about eight millions of dollars in 1824, and had increased to eleven millions in 1825. If, then, so large an amount is yet imported, under a rate of duty in some cases amounting to 90 per cent., it is manifest that British goods, paying freight to our ship-owners, a good profit to our merchants, and giving a revenue of from 60 to 90 per cent. to Government, can yet be sold so as to compete with our own manufacturers; and, therefore, that, so far from the tariff of 1816 reducing the prices of cotton goods, without any tariff, they would have been 60 to 90 per cent. cheaper than they now are. These are not matters of speculation but of grave and certain calculation.

The improvements in machinery, the reduction in the price of labor, and, above all, the great decrease in the value of raw cotton, have lessened the price of goods, and not the tariff of 1816. No better evidence of this can be demanded than the simple fact that foreign fabrics have equally decreased in value with our own, and that so large a duty is yet required to exclude them from our markets.

As regards the exportation of our cottons so as to undersell the British in the South American markets, which is adduced to show the cheapness of our articles and the employment which commerce is to receive in lieu of the loss of our import, and, consequently, in time, of our export trade, we will make a passing observation.

We exported in 1826 produce, &c., to the amount, in round numbers, of seventy-seven millions of dollars. Of this sum were domestic cottons to South America, Mexico, &c., amounting to about eleven hundred thousand dollars. The export of cottons from Great Britain to the same places, in the same time, is estimated at twenty-five millions of dollars. This, then, is the progress we have made in the supplanting the manufactures of Great Britain. To make the matter still more forcible, we actually re-exported of foreign cottons, nearly all being of British make, within one or two hundred thousand dollars as much as our export of domestic cottons. Your memorialists have dwelt longer on the subject of the effects of the tariff of 1816 upon the prices of cotton goods because they conceive the arguments derived from them, futile and fallacious as they are proved to be, are yet amongst the most forcible which the advocates of the prohibitory system can present. Your remonstrants, however, are unwilling to trespass upon your attention by entering into the varied and deeply interesting details of this great question of political economy. They will content themselves with a partial examination of two or three more of the strongest positions assumed by their opponents, referring for a more full exposition of their sentiments to the accompanying resolutions, and more especially to the very able and lucid report of the committee of the citizens of Boston opposed to an increase of duties upon importations, which, in the opinion of your

memorialists, contains a full and clear exhibition of the facts, calculations, and arguments applicable to the entire solution of this great national question.

Passing by, then, the fallacious doctrines of the tariff party about our independence of foreign nations for our supply of goods, the alleged drain of specie from our country for the payment of foreign nations, and the notions about that chimera called the balance of trade, your memorialists will proceed to consider two matters peculiarly affecting that portion of the country in which they reside, previously adverting, however, to a subject immediately connected with the proposed woolens bill. They have already said that the tariff of 1824 was the result of much deliberation, and was acknowledged as the ultimatum of the hopes and wishes of the high tariff party. The country had then a right to expect relief from a perpetually varying and increasing tariff. So general was this feeling that, on the introduction of the bill of last year, it was understood and professed to be only an act to enforce and render availing the duties imposed on woolens by the tariff of 1824, and not to be a new law doubling a duty amounting to 37½ per cent., and, with the addition of the expenses consequent upon importation, giving the domestic manufacturer a protection amounting to near 60 per cent., sufficient to originate and foster any branch of manufacture which can be really beneficial to the country. It has been alleged constantly, and has operated powerfully in favor of the proposed increase of the 37½ per cent. duty, that, owing to certain reductions of duties in England on wool and some articles used in the manufacture of woolen goods, the 37½ per cent. protection had been reduced nearly one-half. This statement your memorialists declare to be fallacious. To go into a detailed examination of the rates of British duty on the various articles referred to would exceed the limits proposed to this memorial; but your remonstrants are prepared to show that the whole reduction, in any way lessening the cost of woolen goods in England, does not amount, at the most liberal calculation, to more than 2½ per cent., which would still leave the enormous protection of 35½ per cent. on all woolen fabrics.

The great increase of employment for labor and capital alleged to be consequent upon an increase of the tariff upon woolens is strongly urged by the restrictionists as a matter of vast interest and concern to the inhabitants of the middle and eastern States. Great distress, occasioned by a want of employment, is gravely insisted upon as existing in those parts of our country by the very men who, to serve another purpose, loudly complain of the high prices of labor and scarcity of operatives as reasons for further protection by duties. The woolen manufacturers seem to have forgotten that the employment of labor and capital is not an attribute peculiar to themselves. The cultivators of wheat, cotton, and tobacco, and the manufacturers of ships, houses, and the various mechanics, certainly employ domestic labor to as great an extent, and are entitled to as much consideration, as themselves; and it is further manifest that the artisans of foreign countries who work for us, unless they give us their wares without money and without equivalents, must employ American capital and industry in providing payments. This is a principle which, properly estimated, would throw much light upon the subject of our trade with other nations, viz: that, unless they are generous enough to supply us gratuitously, in which case we ought not to complain, we *must* repay them by the exportation of articles the produce of our profitable domestic labor.

Taking the statements of the amount of capital and labor employed by the woolen manufacturers to be what they state, and supposing the total prohibition of foreign importation, the increased demand for labor and capital, according to calculations founded upon their own data, would amount to the employment of twenty-five thousand persons and twenty millions of dollars of capital. In a nation with a population of twelve millions of people we do not deny that, in the abstract, the employment even of much less labor and capital than this is an advantage to the country, but we cannot be content to purchase it at so enormous a price as the manufacturers themselves declare to be necessary.

They allege that, at the present rate of duties, when all the consumers are taxed near 60 per cent. for their benefit, to them the business is a ruinous one; from which it appears that, if the consumer lose this amount and the manufacturers lose their capital and labor also, the whole business must be very destructive and injurious to the country; and the employment of manufacturers in effecting the ruin of themselves and their country cannot be considered either as a profitable or rational species of labor. Such are the absurdities to which the friends of the high tariff system are reduced in supporting their cause. But, say the manufacturers, give us double the existing duties and we will employ twenty-five thousand persons and twenty millions of dollars of additional capital, to the great benefit of the agriculture, &c., of the country.

This argument, in its simple form, stands thus: lay a tax upon the consumers of woolens (who amount to ten or twelve millions of persons) to the amount of at least as many millions of dollars, and we shall be enabled to employ twenty-five thousand persons and twenty millions of dollars of capital, after having effected the ruin of the merchants engaged in the foreign woolen trade, and injured the farmers by the stoppage of a large foreign market for their produce.

Your memorialists will not, however, trespass much longer upon your attention, but draw to a conclusion, after adverting to one other subject immediately connected with the interests of that section of the Union in which they reside.

The restrictionists urge, against the importation of European, and especially of British goods, that these nations, from whom we purchase so largely, will not take our productions in return. We totally object to the principle of estimating the profitableness of the whole foreign trade of a country by its intercourse with a particular nation; for your memorialists aver that it might be to the interest of our country, under certain circumstances, to buy all that we import from Great Britain by payments made in specie, and without remitting, directly, any domestic produce whatever.

But the facts, with regard to our import and export trade to Great Britain, show that she and her colonies consume of our raw materials vastly more than the whole amount of manufactured goods which we import from her; that she is, in fact, our largest foreign customer; that the prosperous existence of more than one-half of the States of our Union depends upon the continuance of this export trade. If by the exclusive system, which is so strongly urged, we force Great Britain to seek her supplies of cotton and other southern produce elsewhere, as undoubtedly will be the case, we shall painfully discover, in the ruin that will ensue, that we are, and have been, possessed of articles more than adequate to the payment of all our foreign importations.

But the advocates of restriction, drawing an imaginary line between the interests of our country, affirm that of the produce of States north of the Potomac, "who are the large consumers of foreign manufactures, nothing is received abroad in exchange." A simple statement of facts will refute this ill-advised and rash assertion.

The export of articles manifestly of northern growth and production to Great Britain and her colonies

amounted, in 1826, to near six millions of dollars; and the freight of cotton and other southern articles, transported in northern ships and employing northern labor and capital, amounted, on a fair estimate, to near seven millions of dollars more; so that it is demonstrated that at least thirteen millions of dollars of northern and eastern capital has been employed where the manufacturers assert that not a dollar has been invested or produced; add to all this the grain, flour, and various agricultural productions, and, above all, the large amount of foreign goods re-exported to the southern States from the north, at a good profit, to feed and clothe the producers of cotton, tobacco, &c.—those envied articles of export in which it is said that the northern States do not participate—and compare this with the low prices which the planter receives for his various productions, and your memorialists believe that a very large proportion indeed of the profits of this trade will be found to centre in the north.

Believing, then, as your memorialists do, that the further increase of duties is unnecessary to the protection and advance of domestic manufactures, and would be prejudicial to the interests of all portions of our country, the northern as well as the southern; believing, also, that a shipping interest, amounting to eighty-five millions of dollars, and capital otherwise connected with commerce, amounting to hundreds of millions more, are entitled to some consideration from the Government, your memorialists are constrained earnestly to remonstrate against the passage of a bill increasing the present tariff of duties upon woolens or any species of merchandise.

If the protection system, as it is called, be carried much further, the manufacturers of the middle States will have to ask assistance and aid from Government against the skill and capital of the eastern States, and the southern planters, large bounties upon agriculture, to enable them to sustain the shock consequent upon a decrease of the foreign demand for their articles, which this very restrictive policy must inevitably produce.

Knowing the charm of names, the advocates of prohibitory duties have dignified their scheme with the title of the "American system." This appellation your memorialists conceive to be an unhappy and deceptive misnomer. If the reasonings of your remonstrants have any force or aptitude, the oppression of agriculture, the serious detriment of commerce, and the absolute injury of manufactures, would be the effects of the proposed system. How, then, a scheme totally erroneous in its theory, and excessively injurious in its practice to all the best interests of the United States, can be properly called the "American system," your memorialists are utterly unable to perceive.

They remonstrate earnestly against it, as impolitic, deceptive, and entirely anti-patriotic, and again beg that Congress will make no increase of the present rates of duties.

THOS. P. COPE, *Chairman.*

MATTHEW L. BEVAN, } *Secretaries.*
JNO. S. HENRY, }

Samuel Archer.	Ambrose White.
R. M. Whitney.	John A. Brown.
Edward Bettle.	Joshua Haven.
Jos. R. Evans.	Sam. W. Jones.
Richard Price.	Caleb Cope.
L. Clapier.	John Hemphill.

PHILADELPHIA, *January* 22, 1828.

20TH CONGRESS.] **No. 832.** [1ST SESSION.

AGAINST INCREASE OF DUTIES ON IMPORTS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES JANUARY 28, 1828.

To the honorable the Senate and the honorable the House of Representatives of the United States of America in Congress assembled:

The undersigned, merchants and others, residing in Portland, in the State of Maine, respectfully represent: That we cannot view with unconcern the proposition lately submitted to Congress to increase the duties on foreign merchandise, and particularly on iron, hemp, molasses, and woolen goods, not with a view to an increase of revenue, but for the sole purpose and avowed object of discouraging the importation of those articles, and of encouraging the manufacture and use of substitutes in this country. The reasoning relied upon to sustain this proposition is developed in a most ample manner, and by a course of reasoning, it must be admitted, both ingenious and plausible, by the Secretary of the Treasury. It is, nevertheless, we conceive, founded in a false assumption of facts. It is bottomed upon the supposition not only that these articles are of primary necessity, but that the skill, capital, and materials are wanting, and can only be acquired by extraordinary encouragement, and by a sacrifice of temporary interests, and of temporary interests alone. And it is argued that, after skill and capital shall have been acquired, we shall be furnished with many of these articles at a cheaper rate than we can otherwise hope to be able to purchase them. All this we conceive to be erroneous. We would inquire what skill there is in the manufacture of bar or cast iron which we do not possess, and which we have not possessed and had in constant operation for at least half a century? If we had the ore we should find the skill and capital abundant; and we are not yet informed that an increase of duty will supply the want of this indispensable article. If, therefore, a duty is to be laid to promote the production of this article it must be permanent and enduring, without hope of remission; and this must be done to favor some particular portion of the Union, whom fortune has already favored beyond any other portion in having ore suitable for manufacture. Wrought iron is, indeed, an article of primary importance. The poor man needs it in his implements, and it enters into almost every utensil. It is, above all, essential to navigation.

Commerce is at this time in a state of depression, arising, in a great measure, from exorbitant duties

already imposed. It is true that we have been able to import hemp from the Baltic, but this article also it is proposed to encumber with an additional duty to encourage the skill necessary in its production in this country. It seems incredible to us that any individual should pretend that an additional duty on this article is to be otherwise than a perpetual bounty, to be paid by those who have the misfortune to possess lands too sterile to produce this article, to the sole and exclusive benefit of those who are favored with lands of the most fertile and productive quality, which are alone capable of producing it. In relation to the proposed additional duty on molasses, we cannot forbear stating facts evidential of its importance to the commerce of this district. By an examination at the custom-house it appears that during the last year there were 203 clearances from this district for ports in the West Indies, and 158 inward entries from those ports; that there was imported into this district during the same period 3,890,321 gallons of molasses, paying a revenue of $238,843; that 37,843 tons of shipping were employed in this trade, navigated by 1,638 seamen; and that we exported over 26,000,000 feet of boards, scantling, &c. The foregoing statement, we conceive, will require no argument fully to prove the importance of the article to the commerce of this district. Should Congress burden this article with an increase of duty, already amounting to 33⅓ per cent. of its cost, the effect, we humbly conceive, must be to produce an absolute prohibition of its use for what is at present a very considerable portion of its consumption, and, consequently, an almost total annihilation of the commerce and business of this *district*, as well as that of our *State*. Our shipping, being of a peculiar construction, calculated for the exportation of lumber, and bringing the proceeds thereof in the cheapest and least valuable product of the West Indies, would be useless for any other branch of trade.

In relation to woolen goods we would remark that, in our belief, no further encouragement is necessary or reasonable; the manufacturers of them even now, in a good measure, supply the market of our country. The requisite skill has been acquired, and there is no lack of capital. The duty already imposed is about one-third of the cost. If this increase of price to the consumer is not adequate to the protection of the domestic manufacturer we do not believe that it can be expedient to extend it further. Considering the skill already attained, and the vast capital embarked in this species of manufacture, if requiring the people of this country, nevertheless, to pay one-third more for the article than it could otherwise be purchased for be not adequate protection, it seems to us that it would be much wiser to abandon all hope of succeeding in such a scheme, and to restore to the people the privilege of clothing themselves at a cheaper rate. It has been suggested, as an inducement to this species of manufacture, that it will encourage agriculture, and especially the growing of wool; but it cannot be regarded as otherwise than unfortunate for this branch of the argument that the price of wool has seldom been in a greater state of depression than at present, and much lower, in fact, than before the commencement of the manufacturing mania.

Your memorialists might enter into various details upon this interesting subject, but we forbear lest we should occupy ground already sufficiently familiar. We cannot but flatter ourselves that some importance is yet to be attached to commerce; that the branch of business which has already enabled the Government to pay, in a measure, the national debt; which has, in the course of less than forty years, afforded more than five hundred millions of revenue; which has, in the same time, been a source of great individual wealth; and which has diffused prosperity and happiness throughout every part of the community, will not be proscribed for the sake of a visionary and, to say the least of it, an uncertain experiment.

PORTLAND, *January*, 1828.

20TH CONGRESS.] No. 833. [1ST SESSION.

IN FAVOR OF INCREASE OF DUTIES ON IMPORTS.

COMMUNICATED TO THE SENATE JANUARY 28, 1828.

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS.

IN GENERAL ASSEMBLY, JANUARY SESSION, 1828.

Voted and resolved, That our delegation in Congress be requested to use all proper efforts to procure such increase of duties upon imports as may effectually afford protection both to the production and manufacture of wool, cotton, iron, hemp, and flax.

True copy—witness.

HENRY BOWEN, *Secretary.*

20TH CONGRESS.] No. 834. [1ST SESSION.

AGAINST INCREASE OF DUTIES ON IMPORTS.

COMMUNICATED TO THE SENATE JANUARY 28, 1828.

WESTBOROUGH, *January* 21, 1828.

SIR: The committee of the citizens of Westborough, in imitation of our fellow-citizens of Boston and the vicinity, though personally unknown to you, feel emboldened by a similarity of sentiments entertained

by you and us, to assume the liberty to transmit to you our protest against the addition of further *restrictive* and *prohibitory* measures on *imports*, and particularly that of *woolen goods*. Knowing your correct, extensive, and exalted views on this subject, and your ability and felicity in displaying them, we are happy to avail ourselves of your generous and powerful aid, and submit, with full confidence, our memorial to your consideration and discretionary disposal, cherishing the fond hope that the united exertions and intercessions of all who are of *one mind* will be prevalent in the prevention of additional encouragement to a class of men already, in our estimation, *too highly favored*.

Till recently the great body of the people of this Commonwealth have been but careless "*lookers on*," while the manufacturers have been *vociferous* and *active*, and, by their loudness and perpetual movements, have made themselves, and perhaps the country at large, believe that a small minority were "*We, the people of the United States*."

On our part, apathy and silence can no longer prevail; and we now, on the brink of imminent danger, begin to speak and to act.

We confide in the wisdom and equal policy of our National Legislature to avert the impending evils, and preserve and perpetuate the rights and immunities of every class of citizens throughout our vast and rising Republic.

With sentiments of high consideration and profound respect, the committee subscribe themselves your friends and very humble servants,

NATHAN FISHER.
LOVETT PETERS.
NAHUM HARRINGTON.
I. LEWIS GREEN.

Hon. Robert Y. Hayne.

To the honorable the Senate and House of Representatives of the United States in Congress assembled:

The undersigned, citizens of Westborough, in the county of Worcester and Commonwealth of Massachusetts, respectfully represent: That they view with deep solicitude, mingled with fear and regret, the importunate efforts of the friends and advocates of additional duties "on imports, and especially on the important and essential article of woolen manufactured goods." As we are almost exclusively farmers and landholders, we might enumerate many sore grievances, peculiarly our own, and pour numerous and endless complaints into the ears of our National Legislature respecting our necessary and useful, but ungainful employment, in cultivating the ground; yet principles of justice and self-respect, the duty of peaceable and quiet citizens, forbid that we should weary our Government with a recital of our ill-requited toils, and the absolute and comparative unproductiveness of our agricultural labors. What we could not expect as a right we will not seek to obtain by unceasing importunity. The times to us have been, and now are, inauspicious for the easy and rapid accumulation of wealth; and though we may suffer more than our proportion, yet, as we are sensible we are suffering in company with most of our fellow-citizens through the United States, we will bear our burden with cheerfulness, and hope for the dawn of a brighter day. We will not ask for favors to be extended to us, and more especially when the bestowment would be a detriment to the interests and occupations of other classes of the community. "We are troubled on every side, yet not distressed; we are perplexed, but not in despair;" and, under all our embarrassments, we conceive our only just and hopeful remedy is retrenchment of superfluous expenses, an increase of industry, frugality, and enterprise, and to let nothing check our perseverance in the prosecution of every laudable pursuit. Soliciting no boon for ourselves, we are unwilling that any should be conferred on others at our charge, who are not more meritorious or indigent than we.

Wishing that the political balance may be held even and impartially, and that all interests advantageous to our Republic may receive due patronage, we can truly avow that we feel friendly to manufacturing establishments. It is not their annihilation or embarrassment we desire, but their existence and prosperity. Not that they should grow up prematurely, or be multiplied indefinitely, but that they should rise naturally, in order that they may rise vigorously; that they may rise like the oak, which, accustomed to frost and tempest as well as sunshine and the gentle gales of summer, increases slowly, indeed, but surely, and unsupported by extrinsic aid; and not like the ivy, to be upheld by the oak, and altogether without a self-sustaining power.

Though your memorialists believe the tariff of May, 1824, is raised to a pitch affecting injuriously agriculture and foreign commerce, we do not ask its repeal. But, at the same time, we have the fullest conviction "that a true national policy does not dictate its augmentation." We do not believe an increase of duties would be beneficial to the manufacturers themselves in general; and there can be no doubt it would be immediately and permanently disadvantageous to agriculturists, mechanics, and those engaged in foreign commerce. As often as the farmer secedes from agriculture and the merchant from commerce, and invest their capital in manufacturing establishments, so often we have evidence that they believe the business of manufactures to be more lucrative than the vocation they have voluntarily abandoned; and instead of soliciting gratuities from their fellow-citizens, we think they ought to be satisfied with the fruits of a calling in which they so willingly engaged. Self-love, self-interest, not love of country, induces men to choose their professions and pursuits. Patriotic motives have very little, and a very remote influence in the election. It is love of self that leads us. We do not pretend to be adepts in political economy; but experience, a very useful instructor and sure guide, informs us that the "home market" created by the erection of factories is, and we believe ever will be, quite inadequate to meet the exigencies of our country. Though manufacturers virtually say of themselves, "we are the number born to eat up the fruits of the earth," still, to all except those in the immediate vicinity of factories, no perceptible difference has yet been realized in the consumption of the surplus products of the husbandman by the population of these numerous establishments. Other and better markets must be had, or the agricultural interest, the basis and aliment of all others, will continue depressed and languishing.

What Alexander Hamilton wrote forty years ago is applicable to our time. "There are persons," says this profound statesman, "who imagine that the duties on imports can hardly be carried to an injurious excess, since the higher they are, the more, it is alleged, they will tend to discourage an extravagant consumption, to produce a favorable balance of trade, and to promote domestic manufactures. But all extremes are pernicious, in various ways. Exorbitant duties on imported articles are sure to beget a general spirit of smuggling, which is always prejudicial to the fair trader, and eventually to the revenue

itself. They tend to render other classes of the community tributary in an improper degree to the manufacturing classes, to whom they give a premature monopoly of the markets. They sometimes force industry out of its most natural channels into others in which it flows with less advantage. And in the last place, they oppress the merchant, who is often obliged to pay the duties himself without any retribution from the consumer." So far as our intelligence extends, "the restrictive policy and prohibitory system" make few proselytes in this region, except those who have invested their property in cotton or woolen factories, or are connected with them by some kind of entangling alliance.

We believe that the sentiments of a great majority of the citizens of Massachusetts and through New England have been, and still are, strongly opposed to an imposition of further duties on imported woolen goods. It does not become us to enlarge further on this fruitful and interesting topic, but to conclude by saying we have attentively perused the excellent memorial from the citizens of Boston and vicinity which has been already transmitted to Congress, and most cordially approve of the sentiments therein so ably expressed, and humbly and respectfully entreat that our opinions and wishes may not be disregarded on account of the triteness of our observations, the feebleness of our manner of utterance, the obscurity of our residence, or the paucity of our numbers; but that our note of remonstrance may be heard for the sake of the magnitude of the cause, and the paramount interests of our common and beloved country.

NATHAN FISHER,
LOVETT PETERS,
NAHUM HARRINGTON,
I. LEWIS GREEN,
For ourselves and sixty-seven others, inhabitants of Westborough.

20TH CONGRESS.] No. 835. [1ST SESSION.

AGAINST INCREASE OF DUTIES ON IMPORTS.

COMMUNICATED TO THE SENATE JANUARY 29, 1828.

At a numerous and respectable meeting of the citizens of Chester district, assembled at Chester Court-House, by previous notice, for the purpose of taking into consideration the proposed tariff on woolens, on Monday, the 3d September, 1827, Dr. John Dunovant was called to the chair, and James Chestney, jr., appointed secretary.

The committee appointed at a former meeting, consisting of N. R. Eaves, Esq., Clough S. Sims, Esq., John I. Potts, Esq., Mathew Williams, Esq., and John McKee, Esq., by Major Eaves, their chairman, reported the resolutions and memorial subjoined:

1st. *Resolved*, That it is not only the right but the duty of the citizens of this country, when aggrieved by unequal legislation, to remonstrate with firmness and decision, and to oppose with unremitting perseverance, every effort of Government to impose upon them taxes at variance with the Constitution, which proposes to guarantee to our citizens equal privileges and immunities.

2d. *Resolved*, That it is inconsistent with the principles of a free Government that the interest of the majority of its citizens should be sacrificed to those of the minority, and contrary to the spirit of sound legislation that the property of one part of the community should be appropriated, without an equivalent, to the exclusive right of the other.

3d. *Resolved*, That the present system of restriction and prohibition upon trade, by tariff duties, denominated the American system, is unequal in its provisions, unjust in its operation, and will, if suffered to progress, prove destructive to the peace and happiness of our country.

4th. *Resolved*, That the attempt, during the last session of Congress, to impose on the citizens of this country an additional tariff, by the provisions of the woolens bill, was unexpected at that time, and calculated to prostrate the agricultural and commercial interests to the mercy of the manufacturers; that, operating as a heavy tax upon the poor and laborious part of the community, it is altogether inexpedient, and will, in a high degree, prove prejudicial to the southern States, who depend upon foreign importation for cloths for themselves and their slaves.

5th. *Resolved*, That the citizens here assembled consider the proceedings of the late Harrisburg convention as a singular instance of the disposition of the manufacturers to be constantly desirous of increasing the already enormous tariff; and that they strongly suspect it to be an attempt, by combination and intrigue, to buy the interests of the manufacturers, at the expense of the remaining part of the citizens, in favor of the present administration.

6th. *Resolved*, That the proceedings of this meeting be signed by the chairman and secretary, and published, and that copies be forwarded to the Representatives of this election district, and the Senators of this State, to be presented to Congress.

Memorial to the honorable the Senate and House of Representatives of the United States in Congress assembled:

The memorial of the citizens of Chester district, South Carolina, respectfully showeth: That they approach your honorable body under the sanction of that right which secures to them the privilege of petitioning Congress for a redress of their grievances; that, exercising that right in the present instance, they do it under the firm conviction that they advocate the interest of the majority of their fellow-citizens in the United States, and are neither influenced by party feelings nor actuated by motives of sectional aggrandizement. Your memorialists view, with apprehension and regret, the extension of that principle

of legislation which, if suffered to progress, will render one class of citizens tributary to the wealth and advancement of the other. The present system of prohibition and restriction upon trade is a system of taxation upon the consumer for the benefit of the manufacturer—a principle, it is humbly conceived, recognized neither in the letter nor in the spirit of the Constitution. They consider the manufacturer as entitled to no exclusive privileges above the rest of our community. In a Government of equality, the talents, the information, and the enterprise of its citizens, are the only sources to which they should look for success in any business in which they may choose to embark. If this principle be correct, that of affording governmental encouragement to the manufacturers must be a policy founded in an ignorance of human nature.

The manufacturers, accustomed to look to this source for the reward of their labor, will regard their own efforts as a secondary means of success, and, as competition increases, will make new requisitions upon the funds of Government, or, we might rather say, upon the pockets of their neighbors through the instrumentality of Government. Your memorialists are aware that they are opposing a principle adopted by the former members of your honorable body, from the year 1816 to 1824; but they are confident that the wisdom and integrity which should ever influence the councils of a legislative body will lead you to reject error whenever discovered, although recommended by the highest authority, and especially when proved so, not only by its effects upon other countries, but by our own uniform experience.

While the exigencies of Government require that those duties should be imposed for the purpose of revenue, your memorialists are satisfied they will be disposed to acquiesce in silence, although they might even then regard it as a tax of unequal operation. But when this object is deserted for the purpose of rendering them tributary to the manufacturing monopolists, they are compelled, by a sense of their violated rights, to enter a solemn protest against it. They are firmly convinced that this species of tax is at variance with the Constitution, and that, if that instrument be suffered to receive this unlimited construction, it will open a field for every species of imposition, and, instead of being the charter of our rights and privileges, will become the means of enslaving us.

Your memorialists would, in a particular manner, call your attention to the woolens bill, happily rejected by your honorable body during its last session, and which will no doubt be brought up for your consideration at its next, aided by all the talent and influence of those interested in its passage. In addition to the reasons which may be urged against the system of taxation, denominated by its advocates the American system, the provisions of this bill are so manifestly selfish, and so much at variance with the true interest of our country, as to render it the just object of suspicion to every enlightened and impartial statesman. It is unnecessary to point out to your honorable body what would be its unjust operation upon the majority of the citizens of the United States, and would be no compliment to your good sense to endeavor to show what would be its ruinous effects upon the citizens of this State. Its tendency to impose a grievous tax upon us, by increasing the price of clothing for our slaves and by diminishing the price of our cotton, is obvious to every thinking member of the community. Your memorialists are fully impressed with the belief that the measures above adverted to are calculated to alienate the affections of a large class of citizens, and of introducing that spirit of jealousy and opposition to the operation of the General Government which will prove destructive to the peace and happiness of our country. To avoid consequences that are deprecated by every lover of his country, we solicit your serious opposition, not only to the woolens bill, but to that principle of odious taxation so fondly cherished by the advocates of the American system.

JOHN DUNOVANT, *Chairman.*

JAMES CHESTNEY, Jr., *Secretary.*

20TH CONGRESS.] **No. 836.** [1ST SESSION.

IN FAVOR OF INCREASE OF DUTIES ON IMPORTS.

COMMUNICATED TO THE SENATE JANUARY 29, 1828.

To the honorable the Senate and House of Representatives of the United States:

The petition of the undersigned, residents of the county of Northumberland, in Pennsylvania, respectfully represents:

That deeply sensible of the great importance to the true interests of the United States of further support to the agriculture and manufactures of the country, they solicit, with much deference, an early, earnest, and effective attention to these great objects from your honorable bodies.

Your petitioners beg leave to state that the prosperity of this community is much retarded at this time for want of a home market to the farmer. While the ports of Great Britain are closed against him, the annual importations of twenty millions of dollars from that nation, in manufactures, depress and ruin domestic industry, and disable the mechanic and manufacturer of our country from growing up, alongside of the farmer, to consume his products.

The decisive success of the manufacture of cottons, under a generous and enlightened protection, demonstrate, we respectfully conceive, that nothing is required to establish immovably our manufactures of iron, wool, flax, hemp, and printed cottons, and to insure a reduction of prices for them, and appreciated rates for the agriculturist, but a liberal support by augmented duties upon foreign manufactures of these descriptions.

Without tediously enlarging upon subjects which cannot be considered otherwise than of the deepest concern and the greatest moment to the Union, we respectfully represent that we cordially concur in the sentiments and recommendations of the Harrisburg convention, held in July last, to whose memorial we pray a serious and earnest attention from the National Legislature.

20TH CONGRESS.] No. 837. [1ST SESSION.

IN FAVOR OF INCREASE OF DUTIES ON IMPORTS.

COMMUNICATED TO THE SENATE JANUARY 29, 1828.

COMMONWEALTH OF PENNSYLVANIA, *Harrisburg, January* 22, 1828.

SIR: I have the honor to transmit to you the following resolutions for affording additional protection to domestic manufactures and encouraging agricultural interests, to which your attention is respectfully requested.

I am, respectfully, sir, your obedient servant,

J. AND'W SHULZE.

ISAAC D. BARNARD, Esq., *a Senator of this State in the Senate of the United States, at the city of Washington.*

A RESOLUTION for affording additional protection to domestic manufactures and encouraging agricultural interests.

Experience having proved that the present tariff of the Government of the United States, whilst it has been productive of great and extensive benefits to the country, has yet been insufficient to render that protection to our domestic manufactures and agricultural interests to which they are fairly entitled. These important branches of internal industry, so closely connected that, it may now be said, the prosperity of the one depends on the success of the other, are equally entitled to aid and encouragement. The best interests of our country demand that every possible exertion should be made to procure the passage of an act of Congress imposing such duties as will enable our manufacturers to enter into fair competition with foreign manufacturers, and protect the farmer, the growers of hemp and wool, and the distiller of spirits from domestic materials, against foreign competition. The people of Pennsylvania do not ask for such a tariff as would secure to any one class, or to any section of the country, a monopoly. They want a system of protection which will extend its blessings, as well as its burdens, as equally as possible over every part of the Union; to be uniform in its operation upon the rich as well as the poor. Therefore—

Be it resolved by the Senate and House of Representatives of the Commonwealth of Pennsylvania in General Assembly met, That the Senators of this State in the Senate of the United States be and they are hereby instructed, and the Representatives of this State in Congress be and they are hereby requested, to procure, if practicable, the establishment of such a tariff as will afford additional protection to our domestic manufactures, especially of woolen and fine cotton goods, glass, and such other articles as, in their opinion, require the attention of Congress, so as to enable our citizens fairly to compete with foreign enterprise, capital and experience, and give encouragement to the citizens of the grain-growing States, by laying an additional duty upon the importation of foreign spirits, flax, chinaware, hemp, wool, and bar iron.

And be it further resolved, That the Governor be and he is hereby requested to transmit a copy of the foregoing preamble and resolution to each of our Senators and Representatives in Congress.

NER MIDDLESWARTH,
Speaker of the House of Representatives.
DAN'L STURGEON,
Speaker of the Senate.

Approved the eleventh day of January, A. D. one thousand eight hundred and twenty-eight.

J. AND'W SHULZE.

PENNSYLVANIA, *ss.*

Office of the Secretary of the Commonwealth:

I certify, to all whom it may concern, that the foregoing is a true copy of the original resolutions now filed and of record in the said office.

In testimony whereof, I have hereunto set my hand and seal, at Harrisburg, the twenty-second day of [L. S.] January, in the year of our Lord one thousand eight hundred and twenty-eight, and of the Commonwealth the fifty-second.

JAMES TRIMBLE, *Deputy Secretary.*

20TH CONGRESS.] No. 838. [1ST SESSION.

CREDIT SYSTEM FOR DUTIES.

COMMUNICATED TO THE SENATE JANUARY 29, 1828.

Mr. SMITH, of Maryland, from the Committee on Finance, to whom was referred so much of a memorial from Pittsburg as relates to the credits given for duties at the custom-houses, reported:

That, having had the same under consideration, they directed that a letter be addressed to the Secretary of the Treasury on the subject. His answer the committee ask leave to submit as part of their

report; and also to submit, as their opinion, "that it is inexpedient to make any alteration in the credit system for duties on goods, &c., &c., imported into the United States."

TREASURY DEPARTMENT, *January* 23, 1828.

SIR: I had the honor to receive your letter of the 10th instant, stating that there had been referred to the Committee on Finance so much of a memorial from Pittsburg as relates to a reduction of credit on duty bonds, and that the committee wish to be informed whether the present terms of credit on such bonds are in any way injurious or dangerous to the revenue, and whether losses have arisen in consequence of such long credits that would not have happened if the terms of credit had not been extended. Your letter further requests that I will state what are the present terms of credit, what were the terms prior to the extension, and what terms would be safe for the revenue and not inconvenient to the commerce of the nation.

The enclosed letter from the Comptroller exhibits so much of the information desired by the committee as relates to the present terms of credit on duty bonds, and to the terms prior to the extension, commencing with the act of July 31, 1789, which was the first, and ending with that of April 20, 1818, which is the last upon this subject. The enclosure, marked A, exhibits the whole subject under a different form of statement, and may be a form convenient for the inspection of the committee.

It appears that, by the existing laws, the duties on the bulk of importations are payable in eight, ten, and twelve months. There are credits as short as six months, and others that extend to eighteen months, according to the countries whence the articles come. But the revenue of the United States from importations is derived, in a proportion scarcely less than that of four parts in five, on credits of from eight to twelve months inclusive.

The other inquiries of your letter, to be fully or satisfactorily answered, necessarily involve the broad question of how far the present credit system is wise or expedient in its various bearings upon the revenue and foreign commerce of the nation? I should have been happy to investigate this question under further lights than I find on the records of this Department at present in immediate relation to it, or than I could hope to command without the lapse of a longer interval than would be compatible with the duty of affording a timely reply to your letter. Like most questions of policy embracing interests that are large and complicated, it is open to different views, as to which safe conclusions can only be arrived at by carefully comparing all the evidence attainable, and allowing to each course of reasoning its due relative weight. It may be said, however, that as the present credit system, or one that in the main has resembled it, has been a system under which the foreign commerce of the United States has, upon the whole, greatly flourished during a period of nearly thirty years, the evidence of its being erroneous ought to be very cogent and unequivocal to authorize the recommendation of a change. If, indeed, as has been said, it does, under any view, operate as an annual loan to the merchants by the Government, no objection is perceived to it on this score; on the contrary, since Government is in the performance of its best functions whilst aiding the industry of any great class of the community, provided this can be done without unduly trenching upon the interests of other classes, each class owing something to the claims of the other in the task of reconciling and adjusting the interests of the whole.

With these general remarks I proceed to reply, under the best lights now before me, to your questions specifically. They are as follows:

1. Is the present credit system in any way injurious or dangerous to the revenue?

2. Have losses arisen under it that would not have happened if the terms of credit had not been extended?

3. What terms would be safe for the revenue and not inconvenient to the commerce of the nation?

1. Replying to the first question, not in a confined and technical sense, but in one more enlarged, which I understand as the true sense in which the question is propounded, I have to say that the present system is not believed to be injurious or dangerous to the revenue. The system must be looked at as a whole, or the question cannot be fitly answered. It must be looked at, not solely in connexion with losses that may occur to the revenue under it, but also with the benefit which the revenue probably derives from it by the greater extension which it gives to our foreign commerce. Serving as capital to persons often otherwise unable to engage in trade, the ultimate augmentation to the revenue from this effect of the system stands as a counterbalance to the occasional losses that happen under it. It may be added, apart from this twofold view of the system, that the positive losses under it have been found to amount to a sum which it is thought may safely be pronounced very small. The whole amount of duties secured to the Government by bond from the 3d of March, 1789, to the 31st December, 1823, was $527,480,239. Of this sum $1,575,626 had been lost at the date last mentioned, and $758,191 were in suit, or otherwise doubtful. Assuming the whole of the latter sum to have been lost, which, however, has not been the case, the entire loss upon the aggregate sum first stated is less than 45 cents in each one hundred dollars.

2. Have losses arisen under the system that would not have happened if the terms of credit had not been extended? The answer to this question has, in effect, been anticipated by what has been said. It may, doubtless, be considered that some losses have happened that would have been less likely to happen under credits less extended; but it is deemed altogether probable that the importation would have been less.

3. An answer to the third question is embraced in the preceding answers; for not being prepared, at present, with any such objections to the existing credit system as would go to its abolition, I have no substitute to propose, so far as concerns the revenue and foreign commerce of the nation.

The views thus communicated to the committee in reply to your letter I feel the more confidence in at this juncture, from their being substantially the same with those expressed by my predecessor in this Department in his communication to the House of Representatives under date of December 14, 1824.

I have the honor to remain your most obedient servant,

RICHARD RUSH.

Hon. SAMUEL SMITH, *Chairman of Committee on Finance, Senate.*

TREASURY DEPARTMENT, *Comptroller's Office, January* 18, 1828.

SIR: In compliance with your request that I should communicate to you the terms of credit allowed under the former and existing laws for the payment of the duties on goods exported, I have the honor to state—

1. That the 19th section of the act to regulate the collection of duties imposed by law on the tonnage of ships or vessels, and on goods, wares, and merchandise imported into the United States, passed July 31, 1789, contains the following regulation on the subject: "For the duties upon all articles of West India produce, within four months; for the duties upon all Madeira wines, within twelve months; and for the duties upon all other goods, within six months."

2. That the terms of credit allowed by the 62d section of the collection law of March 2, 1799, are as follows: "On articles the produce of the West Indies, (salt excepted,) the one-half in three, and the other half in six calendar months; on salt, in nine calendar months; on Madeira and all other wines, in twelve calendar months; on all goods, wares, or merchandise, (other than wines, salt, or teas,) imported from Europe, one-third in eight, one-third in ten, and one-third in twelve calendar months; on all goods, wares, and merchandise, other than wines, salt, and teas, imported from any other place than the West Indies and Europe, one-half in six months, one-quarter in nine months, and the other quarter in twelve months, from the date of each respective importation." But, in relation to teas imported from China or Europe, it is left optional with the importers to secure the duties in one of two ways specified in that section.

3. That the first section of an act entitled "An act laying a duty on imported salt, granting a bounty on pickled fish exported, and allowances to certain vessels employed in the fisheries," allows of a credit of nine months for the payment of the duties on all *salt* imported from any foreign port or place into the United States.

4. That the 6th section of the act entitled "An act providing for the deposit of wines and distilled spirits in public warehouses, and for other purposes," passed the 20th of April, 1818, directs that the bonds for duties on articles imported by sea, the produce of foreign places, or islands situated on the eastern shores of America, north of the equator, or in its adjacent seas, bays and gulfs, *(salt excepted,)* shall be payable, one-half in six, and one-half in nine calendar months; and the bonds for duties on goods, wares, and merchandise, (other than wine, salt, and teas,) imported from any other place than Europe and the West Indies, shall be payable, one-third in eight, one-third in ten, and one-third in eighteen calendar months.

With considerations of high respect, I have the honor to be your obedient servant,

JOS. ANDERSON, *Comptroller.*

Hon. RICHARD RUSH, *Secretary of the Treasury.*

Terms of credit, according to the 62d section of the collection law of March 2, 1799.

Importations from the West Indies, (salt excepted,) one-half in three, and the other half in six calendar months; on salt, in nine calendar months; on Madeira and all other wines, in twelve calendar months; on all goods, wares, and merchandise, (other than wines, salt, and teas,) imported from Europe, one-third in eight, one-third in ten, and one-third in twelve calendar months; on all goods, wares, and merchandise, (other than wines, salt, and teas,) imported from any other place than Europe and the West Indies, one-half in six months, one-quarter in nine months, and the other quarter in twelve months from the date of each respective importation, leaving it optional with the importers of teas from *China* or *Europe* to secure the duties in one of two ways specified in that section. 19th section act July 31, 1789: On all articles of West India produce, within four months; on all Madeira wines, within twelve months; on all other goods, within six months.

According to the 1st section of the act of July 29, 1813, vol. 4, p. 582, the credit for the duty on salt *imported from any foreign* port or place was to be nine months.

According to the 6th section of the act of April 20, 1818, vol. 6, p. 355, the bonds for duties on articles imported by sea, the produce of foreign places, islands situated on the eastern shores of America, north of the equator, or in its adjacent seas, bays and gulfs, salt excepted, shall be payable, one-half in six, and one-half in nine calendar months; and the bonds for duties on goods, wares, and merchandise, (other than wines, salt, and teas,) imported from any other place than Europe and the West Indies, shall be payable, one-third in eight, one-third in ten, and one-third in eighteen calendar months.

It is to be remarked that the last mentioned act makes no provision for the terms of credit to be allowed on importations from Europe. The regulations in the 62d section of the act of March 2, 1799, in relation to the terms of credit to be allowed on goods thus imported, are therefore still to govern, as well as with respect to the terms of credit to be allowed on wines and teas imported from *any other place* than foreign places, or islands situated on the eastern shores of America, north of the equator, &c., &c.

The act of April 20, 1818, is the last which makes any regulations as to the terms of credit to be allowed in the payment of the duties on goods imported.

20TH CONGRESS.] No. 839. [1ST SESSION.

AMOUNT OF CONTINENTAL MONEY ISSUED DURING THE REVOLUTIONARY WAR, AND DEPRECIATION OF THE SAME.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES JANUARY 30, 1828.

TREASURY DEPARTMENT, *January* 24, 1828.

SIR: In obedience to a resolution of the House of Representatives of the 16th instant, directing the Secretary of the Treasury to "communicate to the House a statement showing the number and amount

of the issues of continental money made during the revolutionary war, designating each issue of such money, and the amount thereof; also, any information which may be in his Department relative to the depreciation thereof, and the rates at which, from time to time, it was made receivable by creditors of the United States or persons engaged in their service in payment of debts or wages due them," I have the honor to transmit a letter from the Register of the Treasury, which, together with the three statements accompanying, furnishes the information called for by the resolution.

I have the honor to remain, very respectfully, your obedient servant,

RICHARD RUSH.

Hon. the SPEAKER *of the House of Representatives of the United States.*

TREASURY DEPARTMENT, *Register's Office, January* 24, 1828.

SIR: In compliance with your reference to this office of the resolution of the House of Representatives of the 16th instant, I have the honor to transmit a statement of the issues of continental money required by the first clause of that resolution.

With respect to the latter part of the resolution, having for its object the mode by which depreciated paper money was liquidated at the Treasury, the records exhibit two, to wit: 1st. As applicable to the payment of the principal and interest of loans predicated upon a table compiled agreeably to the resolution of Congress of the 28th of June, 1780. 2d. As applicable to the settlement of individuals in several of the States. Copies of the table and of the scales used for these purposes I have the honor also to enclose, and to be, sir, with great respect, your obedient servant,

JOSEPH NOURSE, *Register.*

Hon. RICHARD RUSH, *Secretary of the Treasury.*

Statement of the issues of Continental Money.

Date of the resolves of Congress authorizing the emissions.	Journal.		Am't authorized to be issued.
	Volume.	Page.	
June 22, 1775	1	125	$2,000,000
July 25, 1775	1	177	1,000,000
November 29, 1775	1	273	3,000,000
February 17, 1776	2	66	4,000,000
May 9 and 27, 1776	2	164	5,000,000
July 22 and August 13, 1776	2	280, 308	5,000,000
November 2 and December 28, 1776	2	440, 509	5,000,000
February 26, 1777	3	80	5,000,000
May 20, 1777	3	194	5,000,000
August 15, 1777	3	331	1,000,000
November 7, 1777	3	480	1,000,000
December 3, 1777	3	555	1,000,000
January 8, 1778	4	12	1,000,000
January 22, 1778	4	47	2,000,000
February 16, 1778	4	101	2,000,000
March 5, 1778	4	133	2,000,000
April 4, 1778	4	190	1,000,000
April 11, 1778	4	207	5,000,000
April 18, 1778	4	223	500,000
May 22, 1778	4	303	5,000,000
June 20, 1778	4	362	5,000,000
July 30, 1778	4	434	5,000,000
September 5, 1778	4	521	5,000,000
September 26, 1778	4	567	10,000,100
November 4, 1778	4	639	10,000,100
December 14, 1778	4	713	10,000,100
February 3, 1779	5	43	5,000,160
February 19, 1779	5	64	5,000,160
April 1, 1779	5	132	5,000,160
May 5, 1779	5	183	10,000,100
January 14 and May 7, 1779	5	84 & 188	50,000,400
June 4, 1779	5	240	10,000,100
July 17, 1779	5	288	5,000,180
Do.	5	289	10,000,100
September 17, 1779	5	360	5,000,180
Do.	5	360	10,000,080
October 14, 1779	5	384	5,000,180
November 17, 1779	5	419	5,000,040
Do.	5	420	5,050,500
November 29, 1779	5	438	10,000,140
Total			241,552,780

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, January* 22, 1828.

Table for the payment of principal and interest of loans, agreeable to the resolution of Congress of the 28th day of June, 1780.

IN CONGRESS, JUNE 28, 1780.

Whereas Congress, on the 18th day of April last, resolved in the words following, viz: That Congress will, as soon as may be, make such provision for discharging or continuing the loans that have been made to these United States, on Loan Office certificates, as that the holders of them shall sustain no loss thereon by any depreciation of the bills loaned subsequent to the respective dates of the said certificates: Therefore,

Resolved, That the principal of all loans that have been made to these United States shall finally be discharged by paying the full current value of the bills when loaned; which payment shall be made in Spanish milled dollars, or the current exchange thereof in other money, at the time of payment.

That the value of the bills, when loaned, shall be ascertained for the purposes above mentioned, by computing thereon a progressive rate of depreciation, commencing with the 1st day of September, 1777, and continuing to the 18th day of March, 1780, in geometrical progression and proportion to the time, from period to period, as hereafter stated, assuming the depreciation at the several periods to be as follows:

On the 1st day of March, 1778, one dollar and three-quarters of a dollar of the said bills for one Spanish milled dollar; on the 1st of September, 1778, as four of the former for one of the latter; on the 1st of March, 1779, as eighteen of the former for one of the latter; and on the 18th day of March, 1780, as forty of the former for one of the latter.

That the principal of all certificates that have been taken out since the 18th day of March last shall be discharged at the rate of one Spanish milled dollar, or the current exchange thereof in other money, at the time of payment, for forty dollars of the said bills of credit received on loan.

That the principal of all certificates that shall hereafter be taken out, until the further order of Congress, be discharged at the same rate and in the same manner as those that have been taken out since the 18th day of March last.

That the interest on Loan Office certificates, at the rate of six per cent. per annum, computed on the principal, ascertained as aforesaid, shall be discharged annually, in like manner as the principal, until the principal shall be paid: *Provided, nevertheless*, That the same interest and mode of payments on certificates taken out before the 1st day of March, 1778, shall be continued as at present, until the principal, ascertained as aforesaid, shall be ready to be discharged.

Ordered, That the Board of Treasury prepare the proper tables for direction of the Commissioners of the Continental Loan Offices in the several States in paying off the principal and interest of loans agreeable to the foregoing resolutions.

Extract from the minutes.

GEO. BOND, *Deputy Secretary.*

TREASURY OFFICE, *July* 29, 1780.

In pursuance of the foregoing act, and on the principle therein laid down, the following table, for direction of Commissioners of the Continental Load Offices in the several States in paying off the principal and interest of loans, is prepared, showing the value of one hundred dollars of the currency of the United States loaned at any time before the 1st day of September, 1777, and the 18th day of March, 1780, in specie, with its interest for a year.

It is to be observed that the specie value of one hundred dollars, found on any day within the table, is to be multiplied by the number of hundreds expressed in the certificate of the same date, whose value in specie is required, and, in like manner, the interest arising thereon, and the answer will be obtained. See example.

EXAMPLE.

	Dolls.	90ths.	8ths.
The specie value of a certificate of five hundred dollars, and its interest, loaned the 1st day of May, 1779, as required on that day: By the table, the specie value of one hundred current dollars is eight dollars twenty-ninetieths of a dollar and five-eighth parts of a ninetieth, which, multiplied by five, gives forty-one dollars thirteen-ninetieths and one-eighth for the principal.	8	20	5
			5
	41	13	1
The interest thereon, forty-four-ninetieths and three-eighths, multiplied by five, the number of hundreds in the certificate, gives two dollars forty-one ninetieths and seven-eighths of a ninetieth for its interest in specie.	0	44	3
			5

TABLE, &c.

Date.	Principal.			Interest.		
1777.	Dolls.	90ths.	8ths.	Dolls.	90ths.	8ths.
September 1	100	0	0	6	0	0
2	99	62	2	5	88	2
3	99	34	4	5	86	5
4	99	6	7	5	85	0
5	98	69	3	5	83	2
6	98	41	7	5	81	5
7	98	14	4	5	80	0
8	97	77	2	5	78	3
9	97	50	1	5	76	6
10	97	23	0	5	75	1
11	96	85	7	5	73	4
12	96	59	0	5	71	7
13	96	32	1	5	70	2
14	96	5	3	5	68	5
15	95	68	6	5	67	1
16	95	42	0	5	65	4
17	95	15	4	5	63	7
18	94	79	1	5	62	2
19	94	52	6	5	60	6
20	94	26	4	5	59	5
21	94	0	2	5	57	4
22	93	64	2	5	55	0
23	93	38	1	5	54	3
24	93	12	1	5	52	7
25	92	76	2	5	51	3
26	92	50	4	5	49	6
27	92	24	6	5	48	2
28	91	89	1	5	46	6
29	91	63	5	5	45	1
30	91	38	1	5	43	5
October 1	91	12	6	5	42	1
2	90	77	3	5	40	5
3	90	52	1	5	39	1
4	90	27	0	5	37	4
5	90	1	7	5	36	0
6	89	66	7	5	34	5
7	89	42	0	5	33	0
8	89	17	0	5	31	5
9	88	82	2	5	30	1
10	88	57	5	5	28	5
11	88	33	0	5	27	1
12	88	8	3	5	25	5
13	87	73	7	5	24	1
14	87	49	4	5	22	6
15	87	25	2	5	21	2
16	87	1	0	5	19	6
17	86	66	6	5	18	3
18	86	42	6	5	16	7
19	86	18	5	5	15	4
20	85	84	6	5	14	0
21	85	60	7	5	12	5
22	85	37	0	5	11	1
23	85	13	2	5	9	6
24	84	79	5	5	8	3
25	84	56	1	5	6	7
26	84	32	4	5	5	4
27	84	9	1	5	4	1
28	83	75	6	5	2	5
29	83	52	4	5	1	2
30	83	29	2	4	89	7
31	83	6	0	4	88	4
November 1	82	73	0	4	87	1
2	82	50	0	4	85	6
3	82	27	0	4	84	3
4	82	4	1	4	82	7
5	81	7	3	4	81	5
6	81	48	6	4	80	2
7	81	26	0	4	78	7
8	81	3	3	4	77	4
9	80	70	7	4	76	2
10	80	48	4	4	74	7
11	80	26	1	4	73	4
12	80	3	6	4	72	1
13	79	71	4	4	70	5
14	79	49	3	4	69	4
15	79	27	2	4	68	1
16	79	5	2	4	66	7
17	78	73	2	4	65	4

Date.	Principal.			Interest.		
1777.	Dolls.	90ths.	8ths.	Dolls.	90ths.	8ths.
Nov. 18	78	51	3	4	64	1
19	78	29	4	4	62	7
20	78	7	6	4	61	5
21	77	76	1	4	60	2
22	77	54	4	4	59	0
23	77	32	7	4	57	6
24	77	11	3	4	56	3
25	76	80	0	4	55	1
26	76	58	6	4	53	7
27	76	37	3	4	52	5
28	76	16	0	4	51	2
29	75	84	7	4	50	7
30	75	63	7	4	48	6
Dec. 1	75	42	6	4	47	4
2	75	21	6	4	46	2
3	75	0	7	4	45	0
4	74	70	0	4	43	6
5	74	49	2	4	42	4
6	74	28	4	4	41	2
7	74	8	0	4	40	0
8	73	77	3	4	38	6
9	73	56	7	4	37	6
10	73	36	3	4	36	3
11	73	16	0	4	35	1
12	72	85	5	4	33	7
13	72	65	3	4	32	5
14	72	45	2	4	31	4
15	72	25	0	4	30	2
16	72	5	0	4	29	0
17	71	74	7	4	27	7
18	71	55	0	4	26	5
19	71	35	1	4	25	4
20	71	15	2	4	24	2
21	70	85	4	4	23	1
22	70	65	7	4	21	7
23	70	46	1	4	20	6
24	70	26	4	4	19	4
25	70	7	0	4	18	3
26	69	77	4	4	17	2
27	69	58	1	4	16	0
28	69	38	7	4	14	7
29	69	19	4	4	13	6
30	69	0	0	4	12	4
31	68	71	0	4	11	3
1778.						
Jan. 1	68	52	0	4	10	2
2	68	32	7	4	9	1
3	68	13	7	4	8	0
4	67	85	0	4	6	7
5	67	66	1	4	5	6
6	67	47	2	4	4	5
7	67	28	4	4	3	4
8	67	9	7	4	2	3
9	66	81	2	4	1	2
10	66	62	5	4	0	0
11	66	44	0	3	89	0
12	66	25	5	3	87	7
13	66	7	1	3	86	6
14	65	78	6	3	85	5
15	65	60	4	3	84	5
16	65	42	2	3	83	4
17	65	24	0	3	82	3
18	65	5	7	3	81	2
19	64	77	7	3	80	2
20	64	59	7	3	79	1
21	64	41	7	3	78	0
22	64	24	0	3	77	0
23	64	6	1	3	75	7
24	63	78	3	3	74	7
25	63	60	4	3	73	6
26	63	42	7	3	72	6
27	63	25	2	3	71	5
28	63	7	5	3	70	5
29	62	80	1	3	69	4
30	62	62	5	3	68	5
31	62	45	2	3	67	4
Feb. 1	62	27	7	3	66	
2	62	10	4	3	65	

TABLE, &c.—Continued

Date.	Principal.			Interest.		
1778.	Dolls.	90ths.	8ths.	Dolls.	90ths.	8ths.
February 3	61	83	2	3	64	3
4	61	66	1	3	63	2
5	61	48	7	3	62	3
6	61	31	6	3	61	2
7	61	14	6	3	60	2
8	60	87	6	3	59	2
9	60	70	6	3	58	1
10	60	54	0	3	57	1
11	60	37	1	3	56	1
12	60	20	2	3	55	1
13	60	3	5	3	54	1
14	59	77	3	3	53	1
15	59	60	3	3	52	1
16	59	43	5	3	51	1
17	59	27	2	3	50	1
18	59	10	6	3	49	1
19	58	84	2	3	48	2
20	58	67	7	3	47	2
21	58	51	5	3	46	2
22	58	35	2	3	45	2
23	58	19	1	3	44	2
24	58	2	7	3	43	3
25	57	76	6	3	42	3
26	57	60	6	3	41	3
27	57	44	5	3	40	3
28	57	28	6	3	39	4
March 1	57	12	6	3	38	4
2	56	79	6	3	37	1
3	56	56	7	3	35	6
4	56	34	0	3	34	3
5	56	11	2	3	33	0
6	55	78	5	3	31	5
7	55	56	0	3	30	2
8	55	33	5	3	29	0
9	55	11	2	3	27	5
10	54	79	0	3	26	3
11	54	56	7	3	25	0
12	54	34	6	3	23	5
13	54	12	7	3	22	3
14	53	81	0	3	21	0
15	53	59	2	3	19	6
16	53	37	5	3	18	2
17	53	16	0	3	17	1
18	52	84	5	3	15	7
19	52	63	2	3	14	4
20	52	42	0	3	13	2
21	52	20	7	3	12	0
22	51	89	6	3	10	6
23	51	68	7	3	9	4
24	51	47	7	3	8	2
25	51	27	1	3	7	0
26	51	6	3	3	5	6
27	50	75	6	3	4	4
28	50	55	2	3	3	2
29	50	34	7	3	2	0
30	50	14	4	3	6	0
31	49	84	2	2	89	5
April 1	49	64	2	2	88	3
2	44	44	1	2	87	2
3	49	24	1	2	86	0
4	49	4	2	2	84	6
5	48	74	4	2	83	5
6	48	54	6	2	82	3
7	48	35	1	2	81	2
8	48	15	5	2	80	1
9	47	86	2	2	78	7
10	47	66	7	2	77	6
11	47	47	5	2	76	5
12	47	28	4	2	75	4
13	47	9	3	2	74	3
14	46	80	3	2	73	1
15	46	61	3	2	72	0
16	46	42	5	2	70	7
17	46	23	6	2	69	6
18	46	5	1	2	68	5
19	45	76	5	2	67	4
20	45	58	1	2	66	3
21	45	39	6	2	65	3

Date.	Principal.			Interest.		
1778.	Dolls.	90ths.	8ths.	Dolls.	90ths.	8ths.
April 22	45	21	3	2	64	2
23	45	3	1	2	63	1
24	44	74	7	2	62	0
25	44	56	7	2	61	0
26	44	38	7	2	59	7
27	44	20	7	2	58	6
28	44	3	1	2	57	6
29	43	75	2	2	56	5
30	43	57	4	2	55	5
May 1	43	40	0	2	54	4
2	43	22	4	2	53	4
3	43	5	0	2	54	4
4	42	77	5	2	51	3
5	42	60	3	2	50	3
6	42	43	1	2	49	3
7	42	26	0	2	48	2
8	42	9	0	2	47	2
9	41	81	7	2	46	2
10	41	65	0	2	45	2
11	41	48	1	2	44	2
12	41	31	4	2	43	2
13	41	14	6	2	42	2
14	40	88	1	2	41	2
15	40	71	5	2	40	2
16	40	55	2	2	39	2
17	40	38	6	2	38	2
18	40	22	4	2	37	2
19	40	6	2	2	36	3
20	39	80	0	2	35	3
21	39	63	7	2	34	3
22	39	47	7	2	33	3
23	39	32	0	2	32	4
24	39	16	1	2	31	4
25	39	0	2	2	30	4
26	38	74	4	2	29	4
27	38	58	7	2	28	5
28	38	48	3	2	27	6
29	38	27	6	2	26	6
30	38	12	3	2	25	7
31	37	87	0	2	25	0
June 1	37	71	5	2	24	0
2	37	56	3	2	23	1
3	37	41	1	2	22	2
4	37	26	0	2	21	2
5	37	11	0	2	20	3
6	36	86	1	2	19	4
7	36	71	1	2	18	5
8	36	56	3	2	17	6
9	36	41	4	2	16	7
10	36	26	7	2	16	0
11	36	12	1	2	15	1
12	35	87	5	2	14	2
13	35	73	1	2	13	3
14	35	58	5	2	12	4
15	35	44	2	2	11	5
16	35	29	7	2	10	6
17	35	15	6	2	9	7
18	35	1	4	2	9	0
19	34	77	3	2	8	1
20	34	63	2	2	7	3
21	34	49	2	2	6	4
22	34	35	3	2	5	5
23	34	21	4	2	4	7
24	34	7	5	2	4	0
25	33	83	7	2	3	1
26	33	70	2	2	2	3
27	33	56	4	2	1	4
28	33	43	0	2	0	6
29	33	29	4	1	89	7
30	33	16	0	1	89	1
July 1	33	2	5	1	88	2
2	32	79	3	1	87	4
3	32	66	1	1	86	6
4	32	53	0	1	85	7
5	32	39	6	1	85	1
6	32	26	5	1	84	3
7	32	13	5	1	83	4
8	32	0	5	1	82	6

TABLE, &c —Continued.

Date.	Principal.			Interest.		
1778.	Dolls.	90ths.	8ths.	Dolls.	90ths.	8ths.
July 9	31	77	6	1	82	0
10	31	64	7	1	81	2
11	31	52	1	1	80	4
12	31	39	3	1	79	6
13	31	26	5	1	79	0
14	31	14	0	1	78	3
15	31	1	4	1	77	3
16	30	79	0	1	76	5
17	30	66	4	1	75	7
18	30	54	1	1	75	2
19	30	41	6	1	74	4
20	30	29	4	1	73	6
21	30	17	2	1	73	0
22	30	5	0	1	72	1
23	29	82	6	1	71	4
24	29	70	7	1	70	6
25	29	58	6	1	70	1
26	29	46	7	1	69	3
27	29	35	0	1	68	5
28	29	23	1	1	67	7
29	29	11	2	1	67	1
30	28	89	4	1	66	4
31	28	77	6	1	65	6
August 1	28	66	1	1	65	1
2	28	54	5	1	64	3
3	28	43	0	1	63	6
4	28	31	5	1	63	0
5	28	20	1	1	62	3
6	28	8	6	1	61	5
7	27	87	3	1	61	0
8	27	76	1	1	60	2
9	27	64	7	1	59	5
10	27	53	5	1	59	0
11	27	42	4	1	58	2
12	27	31	4	1	57	5
13	27	20	4	1	57	0
14	27	9	4	1	56	2
15	26	88	5	1	55	5
16	26	77	5	1	55	0
17	26	66	6	1	54	3
18	26	56	0	1	53	6
19	26	45	2	1	53	0
20	26	34	5	1	52	3
21	26	24	0	1	51	6
22	26	13	3	1	51	1
23	26	2	7	1	50	4
24	25	82	2	1	49	7
25	25	71	7	1	49	2
26	25	61	3	1	48	5
27	25	51	0	1	48	0
28	25	40	6	1	47	3
29	25	30	4	1	46	6
30	25	20	2	1	46	1
31	25	10	1	1	45	4
September 1	25	0	0	1	45	0
2	24	78	5	1	44	2
3	24	67	2	1	43	5
4	24	56	0	1	42	7
5	24	44	7	1	42	2
6	24	33	6	1	41	5
7	24	22	5	1	40	7
8	24	11	5	1	40	2
9	24	0	5	1	39	4
10	23	79	5	1	38	7
11	23	68	7	1	38	2
12	23	58	1	1	37	5
13	23	47	3	1	37	0
14	23	36	5	1	36	3
15	23	26	0	1	35	6
16	23	15	3	1	35	0
17	23	4	7	1	34	3
18	22	84	4	1	33	6
19	22	74	0	1	33	1
20	22	63	5	1	32	4
21	22	53	2	1	32	0
22	22	43	0	1	31	0
23	22	33	6	1	30	6
24	22	22	5	1	30	1

Date.	Principal.			Interest.		
1778.	Dolls.	90ths.	8ths.	Dolls.	90ths.	8ths.
Sept. 25	22	12	4	1	29	4
26	22	2	4	1	28	7
27	21	82	3	1	28	2
28	21	72	4	1	27	6
29	21	62	5	1	27	1
30	21	52	6	1	26	4
October 1	21	43	0	1	25	7
2	21	33	1	1	25	3
3	21	23	3	1	24	6
4	21	13	6	1	24	1
5	21	4	1	1	23	5
6	20	84	5	1	23	0
7	20	75	1	1	22	4
8	20	65	5	1	21	7
9	20	56	2	1	21	2
10	20	46	7	1	20	6
11	20	37	4	1	20	2
12	20	28	2	1	19	5
13	20	18	7	1	19	0
14	20	9	7	1	18	4
15	20	0	5	1	18	0
16	19	81	4	1	17	3
17	19	72	5	1	16	7
18	19	63	4	1	16	3
19	19	54	5	1	15	7
20	19	45	5	1	15	2
21	19	36	6	1	14	6
22	19	28	0	1	14	2
23	19	19	2	1	13	6
24	19	10	4	1	13	1
25	19	1	6	1	12	5
26	18	83	1	1	12	1
27	18	74	4	1	11	5
28	18	66	0	1	11	1
29	18	57	4	1	10	5
30	18	49	0	1	10	1
31	18	40	5	1	9	5
Nov. 1	18	32	1	1	9	1
2	18	23	7	1	8	5
3	18	15	4	1	8	1
4	18	7	3	1	7	5
5	17	89	0	1	7	1
6	17	80	7	1	6	5
7	17	72	6	1	6	1
8	17	64	5	1	5	5
9	17	56	5	1	5	1
10	17	48	5	1	4	5
11	17	40	5	1	4	1
12	17	32	6	1	3	6
13	17	24	6	1	3	2
14	17	17	0	1	2	6
15	17	9	1	1	2	2
16	17	1	2	1	1	7
17	16	83	5	1	1	3
18	16	76	0	1	0	7
19	16	68	2	1	0	3
20	16	60	6	1	0	0
21	16	53	0	0	89	4
22	16	45	5	0	89	1
23	16	38	0	0	88	5
24	16	30	4	0	88	1
25	16	23	1	0	87	6
26	16	15	6	0	87	2
27	16	8	3	0	86	7
28	16	1	1	0	83	3
29	15	83	7	0	86	0
30	15	76	5	0	85	4
Dec. 1	15	69	3	0	85	1
2	15	62	2	0	84	5
3	15	55	1	0	84	2
4	15	48	0	0	83	7
5	15	40	7	0	83	3
6	15	33	7	0	83	0
7	15	26	7	0	82	4
8	15	19	7	0	82	1
9	15	13	0	0	81	6
10	15	6	1	0	81	3
11	14	89	2	0	80	7

TABLE, &c.—Continued.

Date.	Principal.			Interest.		
1778.	Dolls.	90ths.	8ths.	Dolls.	90ths.	8ths.
December 12	14	82	4	0	80	4
13	14	75	6	0	80	1
14	14	69	0	0	79	5
15	14	62	2	0	79	2
16	14	55	4	0	78	7
17	14	48	7	0	78	4
18	14	42	3	0	78	1
19	14	35	6	0	77	5
20	14	29	2	0	77	2
21	14	22	5	0	76	7
22	14	6	2	0	76	4
23	14	9	6	0	76	1
24	14	3	3	0	75	6
25	13	87	0	0	75	3
26	13	80	4	0	75	0
27	13	74	2	0	74	5
28	13	68	0	0	74	2
29	13	61	6	0	73	7
30	13	55	4	0	73	4
31	13	49	3	0	73	1
1779.						
January 1	13	43	2	0	72	6
2	13	37	1	0	72	3
3	13	31	0	0	72	0
4	13	25	0	0	71	5
5	13	18	7	0	71	2
6	13	12	7	0	70	7
7	13	7	0	0	70	4
8	13	1	0	0	70	2
9	12	85	1	0	69	7
10	12	79	2	0	69	4
11	12	73	3	0	69	1
12	12	67	4	0	68	6
13	12	61	5	0	68	4
14	12	55	7	0	68	1
15	12	50	2	0	67	6
16	12	44	4	0	67	3
17	12	38	7	0	67	1
18	12	33	1	0	66	6
19	12	27	4	0	66	3
20	12	22	0	0	66	0
21	12	16	3	0	65	7
22	12	10	7	0	65	3
23	12	5	3	0	65	0
24	11	89	7	0	64	6
25	11	84	3	0	64	3
26	11	79	0	0	64	1
27	11	73	4	0	63	6
28	11	68	2	0	63	4
29	11	62	7	0	63	1
30	11	57	4	0	62	6
31	11	52	2	0	62	4
February 1	11	47	0	0	62	1
2	11	41	6	0	61	7
3	11	36	5	0	61	4
4	11	31	3	0	61	2
5	11	26	2	0	60	7
6	11	21	1	0	60	5
7	11	16	0	0	60	2
8	11	10	7	0	60	0
9	11	5	7	0	59	6
10	11	0	7	0	59	3
11	10	85	6	0	59	1
12	10	80	7	0	58	6
13	10	75	7	0	58	4
14	10	71	0	0	58	2
15	10	66	1	0	57	7
16	10	61	1	0	57	5
17	10	56	2	0	57	3
18	10	51	4	0	57	0
19	10	46	5	0	56	6
20	10	41	7	0	56	4
21	10	37	1	0	56	1
22	10	32	3	0	55	7
23	10	27	6	0	55	5
24	10	23	0	0	55	3
25	10	18	2	0	55	0
26	10	13	5	0	54	6

Date.	Principal.			Interest.		
1779.	Dolls.	90ths.	8ths.	Dolls.	90ths.	8ths.
Feb. 27	10	9	1	0	54	4
28	10	4	4	0	54	2
March 1	10	0	0	0	54	0
2	9	87	1	0	53	6
3	9	84	2	0	53	5
4	9	81	3	0	53	3
5	9	78	4	0	53	2
6	9	75	6	0	53	1
7	9	72	7	0	52	7
8	9	70	0	0	52	6
9	9	67	2	0	52	5
10	9	64	3	0	52	3
11	9	61	5	0	52	2
12	9	58	7	0	52	1
13	9	56	1	0	51	7
14	9	53	3	0	51	6
15	9	50	5	0	51	4
16	9	47	7	0	51	3
17	9	45	1	0	51	2
18	9	42	3	0	51	1
19	9	39	5	0	50	7
20	9	36	7	0	50	6
21	9	34	2	0	50	5
22	9	31	4	0	50	3
23	9	28	7	0	50	2
24	9	26	1		50	1
25	9	23	4	0	50	0
26	9	20	7	0	49	6
27	9	18	2	0	49	5
28	9	15	4	0	49	4
29	9	12	7	0	49	2
30	9	10	2	0	49	1
31	9	7	5	0	49	0
April 1	9	5	0	0	48	7
2	9	2	4	0	48	6
3	8	89	7	0	48	3
4	8	87	2	0	48	2
5	8	84	6	0	48	1
6	8	82	1	0	47	7
7	8	79	5	0	47	7
8	8	77	0	0	47	6
9	8	74	4	0	47	5
10	8	72	0	0	47	4
11	8	69	4	0	47	3
12	8	66	7	0	47	2
13	8	64	4	0	47	1
14	8	62	0	0	46	7
15	8	59	4	0	46	6
16	8	57	0	0	46	5
17	8	54	4	0	46	4
18	8	52	0	0	46	2
19	8	49	4	0	46	1
20	8	47	1	0	45	7
21	8	44	5	0	45	6
22	8	42	2	0	45	5
23	8	39	6	0	45	4
24	8	37	2	0	45	3
25	8	34	7	0	45	2
26	8	32	4	0	45	1
27	8	30	1	0	45	0
28	8	27	6	0	44	6
29	8	25	0	0	44	5
30	8	23	0	0	44	4
May 1	8	20	5	0	44	3
2	8	18	2	0	44	2
3	8	15	7	0	44	1
4	8	13	4	0	44	0
5	8	11	1	0	43	6
6	8	8	7	0	43	5
7	8	6	4	0	43	4
8	8	4	2	0	43	3
9	8	1	7	0	43	2
10	7	89	5	0	43	1
11	7	87	3	0	43	0
12	7	85	0	0	42	7
13	7	82	6	0	42	6
14	7	80	4	0	42	5
15	7	78	2	0	42	4

TABLE, &c.—Continued.

Date.	Principal.			Interest.		
1779.	Dolls.	90ths.	8ths.	Dolls.	90ths.	8ths.
May 16	7	75	7	0	42	3
17	7	73	5	0	42	1
18	7	71	4	0	42	0
19	7	69	2	0	41	7
20	7	67	0	0	41	6
21	7	64	6	0	41	5
22	7	62	4	0	41	4
23	7	60	3	0	41	3
24	7	58	1	0	41	2
25	7	55	7	0	41	1
26	7	53	6	0	41	0
27	7	51	4	0	40	7
28	7	49	3	0	40	6
29	7	47	1	0	40	5
30	7	45	0	0	40	4
31	7	42	7	0	40	3
June 1	7	40	6	0	40	2
2	7	38	5	0	40	0
3	7	36	4	0	40	0
4	7	34	3	0	39	7
5	7	32	2	0	39	6
6	7	30	1	0	39	5
7	7	28	0	0	39	4
8	7	25	7	0	39	3
9	7	23	7	0	39	2
10	7	21	6	0	39	1
11	7	19	5	0	39	0
12	7	17	5	0	38	7
13	7	15	4	0	38	6
14	7	13	4	0	38	5
15	7	11	3	0	38	4
16	7	9	3	0	38	3
17	7	7	3	0	38	2
18	7	5	2	0	38	1
19	7	3	2	0	38	0
20	7	1	2	0	37	7
21	6	89	2	0	37	6
22	6	87	2	0	37	5
23	6	85	2	0	37	4
24	6	83	2	0	37	3
25	6	81	2	0	37	2
26	6	79	2	0	37	1
27	6	77	2	0	37	0
28	6	75	3	0	36	7
29	6	73	3	0	36	6
30	6	71	3	0	36	5
July 1	6	69	4	0	36	4
2	6	67	4	0	36	3
3	6	65	5	0	36	2
4	6	63	5	0	36	1
5	6	61	6	0	36	1
6	6	59	6	0	36	0
7	6	57	7	0	35	6
8	6	56	0	0	35	5
9	6	54	1	0	35	5
10	6	52	1	0	35	4
11	6	50	2	0	35	3
12	6	48	3	0	35	2
13	6	46	4	0	35	0
14	6	44	5	0	35	0
15	6	42	6	0	35	0
16	6	40	7	0	34	7
17	6	39	1	0	34	6
18	6	37	2	0	34	5
19	6	35	3	0	34	4
20	6	33	4	0	34	3
21	6	31	6	0	34	2
22	6	29	7	0	34	1
23	6	28	1	0	34	0
24	6	26	2	0	33	7
25	6	24	4	0	33	4
26	6	22	5	0	33	3
27	6	20	7	0	33	3
28	6	19	1	0	33	2
30	6	15	4	0	33	2
31	6	13	6	0	33	2
August 1	6	12	0	0	33	0
2	6	10	2	0	33	0

Date.	Principal.			Interest.		
1779.	Dolls.	90ths.	8ths.	Dolls.	90ths.	8ths.
August 3	6	8	4	0	32	7
4	6	5	0	0	32	6
5	6	3	2	0	32	4
6	6	3	1	0	32	4
7	5	89	6	0	32	3
8	5	89	0	0	32	2
9	5	88	0	0	32	2
10	5	86	3	0	32	1
11	5	84	5	0	32	0
12	5	82	7	0	31	7
13	5	81	2	0	31	6
14	5	79	4	0	31	6
15	5	77	7	0	31	5
16	5	76	1	0	31	4
17	5	74	3	0	31	3
18	5	72	6	0	31	2
19	5	71	1	0	31	2
20	5	69	4	0	31	1
21	5	67	6	0	31	0
22	5	66	1	0	30	7
23	5	64	4	0	30	7
24	5	62	7	0	30	6
25	5	61	2	0	30	5
26	5	59	5	0	30	4
27	5	58	0	0	30	4
28	5	56	3	0	30	3
29	5	54	6	0	30	2
30	5	53	1	0	30	1
31	5	51	4	0	30	0
Sept. 1	5	50	0	0	30	0
2	5	48	0	0	29	7
3	5	46	0	0	29	6
4	5	44	0	0	29	5
5	5	42	0	0	29	4
6	5	40	1	0	29	3
7	5	38	1	0	29	2
8	5	36	1	0	29	1
9	5	34	2	0	29	0
10	5	32	2	0	28	7
11	5	30	2	0	28	6
12	5	28	3	0	28	5
13	5	26	4	0	28	4
14	5	24	5	0	28	4
15	5	22	5	0	28	3
16	5	20	6	0	28	2
17	5	18	7	0	28	1
18	5	17	0	0	28	0
19	5	15	1	0	27	7
20	5	13	3	0	27	6
21	5	11	4	0	27	5
22	5	9	5	0	27	4
23	5	7	6	0	27	3
24	5	5	7	0	27	3
25	5	4	1	0	27	2
26	5	2	2	0	27	1
27	5	0	0	0	27	0
28	4	88	5	0	26	7
29	4	86	7	0	26	6
30	4	85	1	0	26	6
October 1	4	83	2	0	26	5
2	4	81	4	0	26	4
3	4	79	6	0	26	3
4	4	78	0	0	26	2
5	4	76	2	0	26	1
6	4	74	4	0	26	0
7	4	72	6	0	26	0
8	4	71	0	0	25	7
9	4	69	2	0	25	6
10	4	67	5	0	25	5
11	4	65	7	0	25	4
12	4	64	1	0	25	4
13	4	62	4	0	25	3
14	4	60	6	0	25	1
15	4	59	1	0	25	0
16	4	57	3	0	25	0
17	4	55	5	0	24	7
19	4	52	3	0	24	6
20	4	50	6	0	24	5

TABLE, &c.—Continued.

Date.	Principal.			Interest.		
1779.	Dolls.	90ths.	8ths.	Dolls.	90ths.	8ths.
October 21	4	49	1	0	24	4
22	4	47	4	0	24	4
23	4	45	7	0	24	3
24	4	44	2	0	24	2
25	4	42	5	0	24	1
26	4	41	0	0	24	0
27	4	39	3	0	24	0
28	4	37	6	0	23	7
29	4	36	1	0	23	6
30	4	34	5	0	23	5
31	4	33	0	0	23	5
November 1	4	31	4	0	23	4
2	4	29	7	0	23	3
3	4	28	2	0	23	2
4	4	26	6	0	23	1
5	4	25	1	0	23	0
6	4	23	5	0	23	0
7	4	22	1	0	22	7
8	4	20	4	0	22	6
9	4	19	0	0	22	5
10	4	17	4	0	22	5
11	4	16	0	0	22	4
12	4	14	4	0	22	4
13	4	13	0	0	22	3
14	4	11	4	0	22	2
15	4	10	0	0	22	1
16	4	8	4	0	22	0
17	4	7	0	0	22	0
18	4	5	5	0	21	7
19	4	4	1	0	21	6
20	4	2	5	0	21	6
21	4	1	2	0	21	5
22	3	89	6	0	21	4
23	3	88	2	0	21	3
24	3	86	7	0	21	3
25	3	85	4	0	21	2
26	3	84	0	0	21	1
27	3	82	5	0	21	1
28	3	81	1	0	21	0
29	3	79	6	0	21	0
30	3	78	3	0	20	7
December 1	3	77	0	0	20	6
2	3	75	5	0	20	5
3	3	74	2	0	20	5
4	3	72	7	0	20	4
5	3	71	4	0	20	3
6	3	70	1	0	20	3
7	3	68	6	0	20	2
8	3	67	3	0	20	2
9	3	66	0	0	20	1
10	3	64	5	0	20	0
11	3	63	3	0	19	7
12	3	62	0	0	19	7
13	3	60	5	0	19	6
14	3	59	3	0	19	6
15	3	58	0	0	19	5
16	3	56	6	0	19	4
17	3	55	3	0	19	3
18	3	54	1	0	19	3
19	3	52	6	0	19	3
20	3	51	4	0	19	2
21	3	50	2	0	19	1
22	3	48	7	0	19	0
23	3	47	5	0	19	0
24	3	46	3	0	19	0
25	3	45	1	0	18	7
26	3	43	7	0	18	6
27	3	42	5	0	18	5
28	3	41	3	0	18	5
29	3	40	1	0	18	5
30	3	38	7	0	18	4
31	3	37	5	0	18	3
1780.						
January 1	3	36	3	0	18	3
2	3	35	1	0	18	2
3	3	34	0	0	18	2

Date.	Principal.			Interest.		
1780.	Dolls.	90ths.	8ths.	Dolls.	90ths.	8ths.
January 4	3	32	6	0	18	2
5	3	31	4	0	18	1
6	3	30	2	0	18	0
7	3	29	1	0	18	0
8	3	28	0	0	17	7
9	3	26	6	0	17	6
10	3	25	4	0	17	5
11	3	24	3	0	17	5
12	3	23	1	0	17	5
13	3	22	0	0	17	4
14	3	20	7	0	17	3
15	3	19	5	0	17	3
16	3	17	3	0	17	2
17	3	17	3	0	17	2
18	3	16	2	0	17	1
19	3	15	0	0	17	0
20	3	13	7	0	17	0
21	3	12	6	0	16	7
22	3	11	5	0	16	7
23	3	10	4	0	16	6
24	3	9	3	0	16	5
25	3	8	2	0	16	5
26	3	7	1	0	16	5
27	3	6	0	0	16	4
28	3	4	7	0	16	3
29	3	3	7	0	16	3
30	3	2	6	0	16	2
31	3	1	5	0	16	2
February 1	3	0	5	0	16	2
2	2	89	4	0	16	1
3	2	88	3	0	16	0
4	2	87	2	0	16	0
5	2	86	2	0	15	7
6	2	85	1	0	15	7
7	2	84	1	0	15	6
8	2	83	0	0	15	6
9	2	82	0	0	15	5
10	2	81	0	0	15	5
11	2	79	7	0	15	4
12	2	78	7	0	15	4
13	2	77	7	0	15	3
14	2	76	6	0	15	3
15	2	75	6	0	15	2
16	2	74	6	0	15	2
17	2	73	6	0	15	1
18	2	72	6	0	15	1
19	2	71	6	0	15	0
20	2	70	5	0	15	0
21	2	69	5	0	14	7
22	2	68	5	0	14	7
23	2	67	5	0	14	6
24	2	66	6	0	14	6
25	2	65	6	0	14	5
26	2	64	6	0	14	5
27	2	63	6	0	14	5
28	2	62	6	0	14	4
29	2	61	6	0	14	3
March 1	2	60	7	0	14	3
2	2	59	7	0	14	2
3	2	58	7	0	14	2
4	2	58	0	0	14	2
5	2	57	0	0	14	1
6	2	56	0	0	14	1
7	2	55	0	0	14	0
8	2	54	1	0	14	0
9	2	53	1	0	13	7
10	2	52	1	0	13	7
11	2	51	2	0	13	7
12	2	50	2	0	13	6
13	2	49	3	0	13	6
14	2	48	4	0	13	5
15	2	47	5	0	13	5
16	2	46	6	0	13	4
17	2	45	7	0	13	4
18	2	45	0	0	13	4

Extract from the minutes:

CHARLES LEE, *Secretary.*

Scales of depreciation for the settlements with individuals, for the States of Massachusetts, Connecticut, New York, New Jersey, Pennsylvania, Delaware, Maryland, Virginia, North Carolina, and South Carolina.

MASSACHUSETTS.

Months.	1777.	1778.	1779.	1780.	1780–'81.			
January	105 p. ct.	325 p. ct.	742 p. ct.	2934 p. ct.	1780.		1780.	
February	107	350	868	3322	April 25	42 for 1.	Aug. 15	70 for 1.
March	109	375	1000	3736	30	44	Sept. 10	71
April	112	400	1104	4000	May 5	46	Oct. 15	72
May	115	400	1215		10	47	Nov. 10	73
June	120	400	1342		15	49	30	74
July	125	425	1477		20	54	1781.	
August	150	450	1630		25	60	Feb. 27	75
September	175	475	1800		30	62	May 1	90
October	275	500	2030		June 10	64	June .	100
November	300	545	2308		15	68		
December	310	634	2593		20	69		

CONNECTICUT.

Months.	1777.	1778.	1779.	1780.
January		146 a 152	742 a 796	2932 a 3115
February		160 170	868 932	3333 3533
March		175 186	1000 1048	3732 4000
April		203 214	1104 1156	
May		230 245	1219 1272	
June		265 281	1344 1404	
July		303 332	1486 1548	
August		348 370	1631 1709	
September	100 a 104	400 429	1800 1908	
October	109 115	464 500	2032 2151	
November	121 127	545 584	2340 2433	
December	133 139	634 679	2597 2740	

NEW YORK.

Months.	1777.	1778.	1779.	1780.
January		146 a 152	742 a 796	2932 a 3115
February		160 167	886 932	3333 3533
March		175 186	1000 1048	3732 4000
April		203 214	1004 1156	
May		230 245	1219 1272	
June		265 281	1344 1404	
July		303 332	1486 1548	
August		348 370	1631 1709	
September	100 a 104	400 429	1890 2151	
October	109 115	464 500	2032 2151	
November	121 127	545 584	2341 2433	
December	133 139	631 679	2597 2741	

NEW JERSEY.

Months.	1777.	1778.	1779.	1780.	1781.
January	1.20 for 1.	4	8	42	75
February	1.10 or 1-9	4	10	50	90
March	2.10	4	12	60	100
April	3.10	5	16	60	120
May	4.10	5	20	60	150
June	2	5	20	60	
July	2¼	5	20	60	
August	2¼	5	24	60	
September	2¼	5	24	60	
October	3	5	30	75	
November	3	6	36	75	
December	3	7	40	75	

PENNSYLVANIA.

Months.	1777.	1778.	1779.	1780.	1781.
January	1½ for 1.	4	8	40½	75 for 1.
February	1½	5	10	47½	75
March	2	5	10½	61½	125
April	2½	6	17	61½	160
May	2½	5	24	59	225
June	2½	4	20	61½	.....
July	3	4	19	64½	.....
August	3	5	20	70	.....
September	3	5	24	72	.....
October	3	5	30	72	.....
November	3	6	38½	74	.....
December	4	6	41½	75	.....

DELAWARE.

Months.	1777.	1778.	1779.	1780.
January	1½ for 1.	4	8	40½ for 1.
February	1½	5	10	47½
March	2	5	10½	61½
April	2½	6	17	61½
May	2½	5	24	59
June	2½	4	20	61½
July	3	4	19	64½
August	3	5	20	.....
September	3	5	24	.....
October	3	5	30	.....
November	3	6	38½	.....
December	4	6	41	.....

MARYLAND.

Months.	1777.	1778.	1779.	1780.	1781.
January	1½ for 1.	4	8	40	110 for 1.
February	1½	5	10	47	120
March	2	5	10	60	140
April	2½	6	17	60	160
May	2½	5	24	60	280 } or 7 State dollars for 1 specie.
June	2½	4	20	60	280 }
July	3	4	20	60	.....
August	3	5	20	65	.....
September	3	5	24	75	.....
October	3	5	30	85	.....
November	3	6	38½	90	.....
December	4	6	41½	100	.....

VIRGINIA.

Months.	1777.	1778.	1779.	1780.	1781.
January	1½ for 1.	4	8	42	75 for 1.
February	1½	5	10	45	80
March	2	5	10	50	90
April	2½	5	16	60	100
May	2½	5	20	60	150
June	2½	5	20	65	250
July	3	5	21	65	400
August	3	5	22	70	500
September	3	5	24	72	600
October	3	5	28	73	700
November	3	6	36	74	800
December	4	6	40	75	1000

NORTH CAROLINA.

Months.	1777.	1778.	1779.	1780.	1781.
January	.....	3½	6	32	210 p.c. for 1.
February	.....	3½	6½	35	225
March	1½	3¾	7½	40	250
April	1½	4	10	50	260
May	1½	4	10	60	300
June	1¾	4	12½	75	350
July	2	4	15	90	400
August	2½	4½	18	100	500
September	2½	4½	21	125	550
October	2½	4¾	25	150	600
November	2½	5	27	175	675
December	3	5½	30	200	725

SOUTH CAROLINA.

Months.	1777.	1778.	1779.	1780.
January	.....	221.10	761	3775 per c.
February	.....	211.10	832	4217
March	.....	267.10	893.10	4659
April	108 ten p. c.	317	966.10	5101
May	117	398.10	832	5945.10
June	125.10 1-9	347.10	1177	.....
July	139	354.10	1457.10	.....
August	152.10	361.10	1637.10	.....
September	166	380.10	1618	.....
October	186	405	2040.10	.....
November	206	520.10	2596.10	.....
December	226	629	3233	.....

20TH CONGRESS.] No. 840. [1ST SESSION.

REMISSION OF FORFEITURE FOR VIOLATION OF REVENUE LAWS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES JANUARY 30, 1828.

MR. GORHAM, from the Committee on Commerce, to whom was referred the memorial of Peters and Pond, respectfully reported:

That the petitioners, citizens of Boston and joint owners of the brig Anna, despatched her for Lisbon in the spring of 1813, under the command of Reuben Newcombe. She sailed under Swedish colors, a practice at that time frequently adopted by American ship-owners to avoid the British cruisers and ships-of-war; but the brig was, in fact, originally American, and always owned by American citizens. She arrived in Lisbon, and there the captain placed her under the Portuguese flag, took a cargo on board, cleared, and sailed for Amelia island, but by stress of weather was compelled to put into Savannah, in Georgia. The day after her arrival the captain attempted to smuggle part of the cargo on shore. The custom-house officers being apprised of the violation of the law, the vessel and cargo were seized, libelled, condemned, and sold, and the proceeds distributed according to law—one moiety to the informers, &c., the other moiety to the United States. The net amount of the whole vessel and cargo exceeded thirty thousand dollars.

Your committee, upon examination of the facts and evidence, have agreed to report a bill for the relief of the petitioners, so far as regards the moiety paid into the Treasury of the United States. By documents from the Treasury, it appears that Newcombe received part of the proceeds as informer; it also appears that he has never since returned to Boston, but has absconded; from which it may be inferred that he acted not only in violation of the laws of the United States, but with treachery to his employers. The committee have been struck, too, with the extraordinary haste and precipitancy of the admiralty proceeding. The vessel arrived at Savannah on the 18th February, 1814, attempted to smuggle on the 19th, was seized on the 20th, the vessel and cargo condemned, and on the 24th and 28th of the same February were sold, in pursuance of the decree of condemnation, and the proceeds distributed as before stated. The petitioners lived and were then residing in Boston, twelve hundred miles distant, and could not, therefore, have been seasonably apprised of the proceedings to enable them to take the usual measures in such cases for a remission of the forfeiture. The petitioners are known to be merchants of character and reputation in Boston, and no evidence appears to show that they were in any respect privy or consenting to the illegal acts of their captain. The Secretary of the Treasury has by law the power to remit penalties and forfeitures when, in his opinion, they have been incurred without wilful negligence or any intention of fraud on the part of those who shall incur them; but his authority ceases where the penalty or forfeiture has been recovered or enforced; and the party suffering can then be relieved only by Congress, who, the committee presume, will think it just to act upon the same principle, after the payment

or enforcement of a penalty, as by law is made the guide of the Secretary before such payment or enforcement. A report favorable to the petitioners was formerly made at the first session of the 19th Congress, being Rep. No. 179, in which the facts and evidence are more particularly detailed, and to which your committee beg leave to refer. A bill for the relief of the petitioners accompanies this report as a part thereof.

20TH CONGRESS.] No. 841. [1ST SESSION.

IN FAVOR OF REDUCTION OF DUTIES ON WINES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES JANUARY 30, 1828.

Mr. CAMBRELENG, from the Committee on Commerce, to whom was referred a resolution of the 27th of December, instructing them to inquire into the expediency of revising the duties on wines "so as to equalize the same in reference to the first cost of the several kinds and qualities," submitted the following report:

No part of our tariff requires more prompt attention from Congress than that now under consideration. The existing inequality of duties seems designed to encourage the violation of our revenue laws, and to destroy some branches of our wine trade which were once useful and profitable. We have now the following rates per gallon:

Madeira, Burgundy, Champagne, Rhenish, and Tokay	100	cents.
Sherry and St. Lucar	60	"
Lisbon, Oporto, other wines of Portugal, and wines of Sicily	50	"
Teneriffe, Fayal, and other wines of the Western Islands	40	"
Wines not enumerated, when in bottles or cases	30	"
All other wines, when otherwise than in bottles or cases	15	"

These rates are adjusted with very little regard to the relative value or actual cost of wines. Wines of equal quality, and sometimes of neighboring provinces, are, if they happen to be enumerated, charged with 100 cents per gallon; and if not specified they are admitted at 15 cents. Rhenish wines are all rated at 100 cents, without reference to quality, while those cultivated on the Mayn, equal to any in Germany, are charged with only 15 and 30 cents. Burgundy and Champagne pay 100 cents, while the wines of every other province in France, and particularly the celebrated wines of Bordelais, are admitted at 15 and 30 cents. Sherry actually costs more than Madeira, yet the latter is charged with 40 cents higher duty than the former. Most of the wines imported at 15 and 30 cents are equal in quality to those on which 40 and 50 cents are charged. These various and unequal rates naturally induce those engaged in this commerce to introduce wines into the United States through indirect channels, and to injure their quality, by preparing abroad imitations of Madeira, Sherry, Port, Lisbon, Sicily, &c., &c., to avoid the high duties.

The worst feature in our present tariff is that provision which admits all wines not enumerated at the lowest duty of 15 cents per gallon. It substantially proposes to the navigation and commerce of other nations premiums varying from 15 to 85 cents on every gallon of wine carried from the country or province whose wine may be charged with a high duty, to some other place from whence it may be imported into the United States as a non-enumerated wine. Thus our direct importations of Madeira, Sherry, Port, Lisbon, Sicily, and Teneriffe wines are gradually declining, while there has been an astonishing increase of wines not described, from Marseilles, Malaga, Gibraltar, and other ports. Sicily wine, direct, would pay 50 cents; but it comes through Naples as a Calabrian wine, and through Marseilles and Gibraltar as a white wine, at 15 cents, giving an encouragement to the Mediterranean trader of 35 cents a gallon. Sherry wine direct from Cadiz would pay 60 cents; from Gibraltar or Malaga, as a dry Malaga, it would be admitted at 15 cents, making a difference of 45 cents a gallon in favor of the internal and coasting trade of Spain. The Portuguese traders are, in the same manner, encouraged to carry their wines to other ports at a premium of 35 cents a gallon. Wine directly from Teneriffe would pay 40 cents, but by the way of Palma or Grand Canary (two of the same group of islands) it is admitted at 15. For a short time Madeira wine was imported through a little appendage of that island called Porto Santo at 15 instead of 100 cents duty. The Treasury soon put a stop to such importations; but no doubt it is occasionally imported as a Fayal or Pico-Madeira wine, at a saving in the duty of 60 cents a gallon. Our law also encourages the internal trade of France by forcing their wines from Burgundy and Champagne into the more southern provinces, from whence they may be imported into the United States at a difference of 70 and 85 cents per gallon in the duty. Such are some of the effects of our existing tariff.

It is not at all surprising that regulations so well calculated to employ the navigation and trade of other countries should have produced very extraordinary effects on the revenue and commerce of our own. By contrasting the present with the former condition of our wine trade, we shall better understand the importance of these changes. The two terms when no change was made in the duty, and when no extraordinary event caused any violent and irregular fluctuations of trade, were the seven years from 1801 to 1807, and from 1819 to 1825. During the former term the duties on wines ranged from 23 to 58 cents; in the latter, 15 to 100 cents, as they are at present. The following table contrasts, in a condensed form, the important changes which have occurred in the principal branches of our wine trade.

Average quantity of wine imported annually.

FROM 1801 TO 1807.		FROM 1819 TO 1825.	
	Gallons.		Gallons.
Madeira, at 50 and 58 cents, average of seven years	278,772	Same at 100 cents average	119,716
Sherry, at 40 cents	355,837	Same at 60 cents average	16,483
Lisbon and Oporto, at 30 cents	352,006	Same at 50 cents average	228,340
Teneriffe and Fayal, at 28 cents	439,679	Same at 40 cents average	254,115
	1,426,294		618,554
Non-enumerated, in casks, at 23 cents	594,144	Non-enumerated, at 15 cents	1,423,992
Average in seven years	2,017,438		2,042,546

Thus it appears that our importations of Madeira wine have declined nearly two-thirds; of Lisbon, Port, Teneriffe, and Fayal, near one-half; and that our importations of Sherry have almost disappeared. More than twenty years ago we imported annually 355,837 gallons, which quantity is now reduced to 16,483 gallons. The total quantity of wine imported remains almost without variation; but the quantity of wines not enumerated has increased from 591,144 to 1,423,992 gallons; while the quantity of enumerated wines has declined from 1,426,294 to 618,554 gallons. It is impossible to misunderstand the cause of these changes.

But the returns of late years exhibit a still more extraordinary change. The wines not enumerated, imported at a duty of 15 cents, had increased, in 1826, to 2,047,637 gallons, and, in the first three quarters only of 1827, to 1,862,854 gallons. Through what channels these non-enumerated wines came we are informed by the returns for the year ending September 30, 1826, when there were imported—

From the French European port on the Mediterranean	1,167,895
From the Spanish European ports and Gibraltar	805,275
Gallons	1,973,170

This quantity was imported almost entirely from Marseilles, Malaga, and Gibraltar. While this increase in the importation of non-enumerated wines continues, our commerce in other wines is declining. Indeed, if the present tariff should not be revised, we shall gradually exclude from our consumption the produce of the wine countries of the Atlantic, and encourage exclusively the produce of the Mediterranean. If we do not equalize our duties we shall slowly, but effectually, destroy all our commerce with the Western Islands and the Canaries—with Portugal and the Atlantic provinces of Spain. What progress we have already made we may form some opinion of by noticing our commerce with Madeira, with which island we once enjoyed a reciprocal and not an unimportant trade. Our exports were of flour, wheat, Indian corn, peas, beans, rice, bread, beef, pork, fish, lumber, and staves, which we have always been permitted to carry thither free from duty. Our exports have declined in a ratio to our imports. The average value of our exports for seven years, from 1801 to 1807, was annually $576,616; that of seven years, from 1819 to 1825, was only $216,385, and this commerce is still declining.

In 1825 our exports were $178,166; our imports, 161,396 gallons wine. In 1826 our exports were $144,607; our imports, 128,456 gallons wine. In 1827 our exports were $108,018; our imports not much over 100,000 gallons wine.

Such is the present diminished condition of a trade which, twenty years ago, amounted to six and seven hundred thousand dollars annually, and, at one time, to more than a million. The other branches of our Atlantic wine trade are in the same declining condition.

Independent of all commercial considerations, however, it is necessary to revise our tariff, as our revenue is declining, while the whole quantity of wine imported is not diminished. The average quantity imported annually, from 1801 to 1807, viz:

2,085,180 gallons, at duties varying from 23 to 58 cents, produced an average revenue of.	$688,300 89
2,085,750 gallons, the average quantity annually imported from 1819 to 1825, at duties of 15 to 100 cents, produced a revenue of	581,809 29
Average annual deficit	106,491 60

The quantity of wine now imported is greater than either of the averages mentioned; but the same quantity will not now yield an equal amount of revenue. The revenue would undoubtedly be increased, and evasions of it prevented, by a more equal and moderate tariff.

There can be little difference of opinion as to the necessity of some revision of the existing duties. In determining what rates should be recommended, the committee have been governed principally by a desire to frame our laws so that they may be faithfully executed, and to place all wine countries, in their commerce with us, on a more just and equal footing. The committee have been disposed to recommend no changes where they were not urgently required, believing, as they do, that it is not very material what the rates are, provided they are moderate, and that we have not too many of them. One ad valorem rate on all wines would, no doubt, be the most equitable tariff; but it would be impracticable from the difficulty of discriminating, not only between qualities of the same class, but even between different classes. Such a tariff would probably produce more extensive evasions of the revenue than those actually existing.

The principal objections to the present tariff are, that some duties are too high, and that non-enumerated wines are classed among those which pay the lowest rate of duty. After a mature considera-

tion of the evils growing out of our existing duties, the committee recommend the following rates in lieu of those now existing:

On the wines of France, Germany, Spain, and the Mediterranean, when imported in casks, unless specially enumerated, fifteen cents a gallon.

On wines of all countries, when imported in bottles or cases, unless specially enumerated; on wines of Sicily, on Malaga, and on all other wines not enumerated, whether in bottles, cases, or casks, thirty cents a gallon.

On Sherry and Madeira wines, whether in bottles, cases, or casks, fifty cents per gallon.

The wines included under the first rate now pay the same duty, which is full high enough, considering their actual value. The second provision would place the finer wines of Europe, which are usually imported in the bottle, at the same rate of duty. It would embrace the wines of Portugal, the Azores, and Canaries. It proposes to reduce the duty on Lisbon, Port, Teneriffe, Fayal, Pico-Madeira, and Sicily, from 50 and 40 to 30 cents, and to increase the duty on Malaga wine from 15 to 30 cents. The committee have not adopted this increase of duty from choice. It becomes necessary, in consequence of the duty proposed on Sherry. It would be impossible to collect a revenue on Sherry wine while that is charged with fifty and Malaga but fifteen cents. Should it be deemed expedient to continue the duty on the latter at fifteen cents, the committee would suggest the propriety of reducing the duty on Sherry and Madeira wines to thirty cents per gallon. Indeed, they feel persuaded that a tariff proposing but two rates, of 15 and 30 cents, would be most conducive to the public interest. In introducing a third and higher rate the committee have yielded to what they believe to be the impression of the House against so large a reduction of the duty on Sherry and Madeira wine.

The committee, believing that a revision of the tariff on wines would increase the revenue, restore this commerce to its lawful channels, and, in some measure, resuscitate our trade with the Atlantic wine countries, submit, for the consideration of the House, a bill altering the duties on wines imported into the United States.

20TH CONGRESS.] No. 842. [1ST SESSION.

IN FAVOR OF REDUCING AND REGULATING THE DUTIES ON TEAS.

COMMUNICATED TO THE SENATE JANUARY 31, 1828.

To the honorable the Senate and House of Representatives of the United States of America in Congress assembled:

Your memorialists, merchants of the city of Philadelphia, and principally engaged in the China trade, most respectfully represent to your honorable body that they were made acquainted with the report of the Secretary of the Treasury to Congress during their last session, in reference to a reduction from the present high rate of duty on tea. That report was hailed as a happy omen by many of the importers and consumers of this article; but your memorialists beg leave to state that, as the public expectations were not realized as to this point during that session of Congress, serious losses have been experienced by the importers of teas. The Secretary's report on this subject to Congress, though we believe judicious and well intended, has had a most prejudicial effect on this extensive branch of commerce, in consequence of said report being only partially acted upon.

Your memorialists are satisfied to submit the expediency of a reduction of the duty on tea to your honorable body without a remark, but beg leave, most respectfully, to suggest the propriety of an early decision on this very important question.

Your memorialists cannot suffer themselves to doubt but that Congress entertains the sentiment that whatever measure tends to promote so important a branch of commerce as that to China must prove beneficial to the Government.

It is well known to many of your honorable body that the capital and tonnage employed in this extensive trade are very great; and any sudden or unexpected check given to it must prove seriously injurious to those engaged therein.

Your memorialists would, therefore, beg leave respectfully to state, that ever since the reduction of duty on tea has been agitated at Washington the merchants importing this commodity have experienced serious losses, owing to the ruinous state of suspense in which this question has placed them; a large amount of capital is now invested, and lies dormant, in the article of tea, to the great injury of the importers thereof, as it cannot be vended to any extent without a considerable sacrifice. The dealers in tea, looking forward ultimately to a considerable reduction from the present rate of duty, prevents them from relieving the importers of their heavy burdens.

Your memorialists, therefore, most respectfully ask your honorable body to afford them the relief which the necessity of the case seems so imperiously to call for by some speedy and definite enactment on the subject. They would further beg leave to suggest, that if, in the wisdom of Congress, they shall deem it expedient to alter the present rate of duty on tea imported direct from China, the law should take effect from the passing of the same, and placing all teas in charge of the customs not bonded on the same footing as those hereafter to arrive; or if, in the opinion of your honorable body, this be not expedient, then said act should not take effect before the first day of January, 1830, affording time for the present heavy stock of teas to be lessened without the immense loss that would otherwise ensue.

PHILADELPHIA, *January* 25, 1828.

PHILADELPHIA, 1*st month* 28*th*, 1828.

RESPECTED FRIEND: Being one of the Senators from Pennsylvania, I take the liberty of enclosing a short memorial to the Senate and House of Representatives on the subject of a reduction of the duty on tea, which thee will be so obliging as to present.

It simply gives a statement of facts, and have not asked or obtained but one or two signatures, except those engaged in the China trade. In the present unsettled state of this question serious inconvenience is experienced by the merchants, and, as I believe, no possible benefit can result to the Government by a delay; all the importers request of their rulers is merely to come to a decision, which has been for some time under consideration; they do not even ask for a reduction in the duty on tea, although they are led to the opinion it would be a prudent act so to do, as many well-informed persons are of the opinion that the *smuggling of teas* has already commenced from the Canadas into the United States. That such a practice can be accomplished no one can doubt that is acquainted with the large amount of teas that a few years since found their way from the State of New York into that country.

It is well ascertained that not less than 12,000 chests of Hyson Skin tea have passed from this country into the British provinces adjacent to the United States in one year; this clandestine trade now being stopped from the United States by the foresight of the British ministry, in sending teas there direct from Canton, not only sufficient for the supply of said provinces, but greatly *beyond the consumption of the country*, little doubt remains but the balance will go as a *retaliation for the debt incurred*, unless Congress timely applies the only remedy, which we believe to be a reduction from the present high duty.

Until the year 1825 the English had never sent a vessel direct from Canton to Quebec. In that year one ship arrived; in 1826 two ships arrived; and in 1827 four ships arrived. The average of the English India ships will carry about 12,000 to 13,000 chests of tea each; and judging from the consumption of that province, am satisfied the amount is much too great for home demand; and we all know it is easier to put a stop to an evil in its beginning than to do so when it has grown into a regular system.

It is greatly to be desired that Congress will act on this interesting question promptly, as in the course of thirty or forty days from this we may expect some arrivals from Canton, and if the law could take effect before the *first arrival* all importers of tea would be placed on the same footing; but, should Congress determine to reduce the duty, and to take effect at a future day, those engaged in the Canton trade are very desirous that the reduction should not take effect before January, 1830; if short of that period, the injury now complained of will be increased rather than lessened, as the stock of teas will be greatly increased during the present year, and purchasers of this article would not operate further than actual necessity required.

At foot are the principal kinds of teas imported into the United States, with the average cost in China; and the duty at present paid, it will be seen, is more than 100 per cent. on the average of first cost, and some as high as 200 per cent. on the lower teas, which are principally used by the poorer part of the community.

I crave thy indulgence for the trouble here given.

Very respectfully,

SAMUEL ARCHER.

Hon. ISAAC D. BARNARD.

Principal teas imported from China.

	Average cost.	Duty.
Gunpowder, about	53 cents per pound	50 per pound.
Imperial, about	51 ....do	50 do.
Hyson, about	42 ....do	40 do.
Young Hyson, about	36 ....do	40 do.
Hyson Skin, about	20 ....do	28 do.
Souchong, good quality, about	20 ....do	25 do.
Souchong, common, about	14 ....do	25 do.
Souchong, inferior, about	12 ....do	25 do.

20TH CONGRESS.] **No. 843.** [1ST SESSION.

ON THE SUBJECT OF THE TARIFF, OR REGULATING DUTIES ON IMPORTS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES JANUARY 31, 1828.

Mr. MALLARY, from the Committee on Manufactures, to whom have been referred the numerous petitions and memorials on the subject of further protecting duties upon imports, reported:

[Accompanied by a bill (No. 132) in alteration of the several acts imposing duties on imports.]

That they commenced their examination of the various subjects referred to them immediately after the appointment of the committee was announced to the House; that they sought in vain, from the documents referred to them, for information sufficiently specific upon the subjects embraced in those documents, to enable them to determine the effect of the existing laws upon the various interests upon which they were intended to operate, or to measure the additional protection which the complaining interests required, or their present condition would warrant the committee in recommending. Under this absence of accu-

rate information, and constantly busied in searching the voluminous Executive Reports from the Treasury Department, and other State papers, from which is to be learned the situation of our foreign trade, and the character and amount of our foreign importations, and in obtaining from that Department the returns of that trade for the last year, the committee waited until the petitions and memorials upon which most dependence seemed to be placed by the friends of the protecting system had reached their hands, through the only authorized channel, to warrant their acting upon them, and until about the 28th of December last past, when, still finding themselves unsupplied with the precise facts upon which alone they were willing to act upon the important and highly responsible subjects committed to their charge, they came to the resolution of submitting their difficulties to the House, and of asking the power to send for persons and papers which would enable them to determine, with precision and certainty, the true condition of those interests, and more especially of those manufacturing interests which had preferred their claims for protection to the National Legislature.

This resolution was presented to the House on the first day of its session, after the committee adopted it, and on its passage no time was lost in learning the names of witnesses for whom it should, in the opinion of the committee, be desirable to send, and despatching summonses by mail to be served.

This labor being performed, the committee at once began their examinations of such witnesses, members of the House, and others, as were within their reach, and believed to be possessed of valuable and practical information upon any of the subjects before them. The examination of these witnesses was not completed, when the arrival of some attending under summonses was announced. An application was then immediately made to the House for leave to sit during the hours of session of the House; and nearly every day since that leave was granted has been entirely occupied, to the almost total neglect of other public and private duties, in the laborious examination of witnesses, pursuant to the resolution under which the committee were acting. It is but justice here to remark, that the original expectation of the committee, under the resolution offered by them to the House, was to have made an expeditious inquiry into the situation of one or two manufacturing interests, rather to enable them to determine what further protection these interests really required than with the expectation, within the limited time which they had allowed to themselves for the purpose, of being able to collect and report to the House a body of evidence upon several important branches of our domestic manufactures so digested and arranged as to be of any essential service to the House or to the public, as a source of correct information upon these complicated subjects. The amendment, however, which was made to the resolution by the House, so as to give to the committee the authority "to send for and examine persons upon oath, in relation to the present condition of our manufactures, and to report the minutes of such examination to this House," it will readily be seen, added greatly to the labor which the committee had proposed for themselves; as, by that amendment, it was made the duty of the committee, should they think proper to examine witnesses, to take their testimony in detail, and in such order as to render it at least passably intelligible to the House. This additional labor was in no other way exceptionable to the committee than as it rendered somewhat doubtful their ability to give their report to the House within the time within which they had signified that it would be received. But, even under this apprehension, so desirous were the committee of a full development of facts that the amended resolution met their approbation, and they entered upon their duties, determined, if possible, to realize the expectations of the House, so far at least as regarded a report within the time they had indicated.

They have examined little short of thirty witnesses, and the testimony of each, hastily written out by way of question and answer, and annexed to this report, will show what facts have been collected by the examination, as well as the extent of the labor which the committee have performed. The testimony of each witness, after it was taken, has been carefully read over with him, and so corrected as to meet the full assent of the witness as to its accuracy.

The leading subjects presented to the committee for additional protection are iron and several manufactures of it, wool and its fabrics, hemp and some of the manufactures from it, flax and its manufactures, domestic distilled spirits from grain, particular descriptions of glass, and fine and printed cottons. Upon all these subjects witnesses have been examined, and their testimony, herewith reported, comprises the evidence upon each subject, which the committee have taken under the resolution of the House, and embodies most of the information upon which they have acted in determining the features of the bill which they have agreed upon.

The examinations of witnesses by the committee were not closed until Saturday night last; and Monday of the present week was entirely occupied in correcting and arranging the testimony taken, and which had not been corrected, thus leaving but two days to them to digest their bill and prepare this hasty report. Under these circumstances, it cannot be expected that a minute examination of the various subjects included in the bill prepared by the committee will be gone into; much less that a discussion of the great question involved in the system of extending protection to the languishing interests of the country, by an increase of duties upon imports, will be attempted. The former would be a task requiring time and care, combined with extensive research; and the latter, even if time were allowed to the committee, is a subject much better suited to a discussion in this House than in the report of one of its committees.

The committee, therefore, do not attempt to go into the reasons which have governed them, but merely to give a concise history of their doings.

After examining all the witnesses who had attended, pursuant to summonses, up to Saturday night last, and also all the manufacturers and others who, up to that time, had, to the knowledge of the committee, arrived in this city for the purpose of giving the committee information upon any of the subjects before them, and after having spent the day, on Monday of the present week, in the correction and very hasty arrangement of the testimony taken, the committee proceeded to consider and arrange the terms and provisions of the bill they should report, and a reference to it is made for the detailed information as to what have been their conclusions.

The first subject which will be found in the bill is that of iron; and considering the importance of the article, as one of both national and individual necessity, the changes in the present rates of duty are comparatively very light. An increase upon "iron in bars, not manufactured, in whole or in part, by rolling," of from ninety cents upon 112 pounds, to one cent per pound; upon "iron in bars, manufactured, in whole or in part, by rolling," of $7 per ton of 2,240 pounds; and upon "pig iron," of 12½ cents per 112 pounds, beyond the present rates of duty, are the most material changes upon this article. Some amendments in the existing law, when evasions of the present duty have been discovered to exist, by defects in the wording of the law, and some additions of duty upon particular descriptions of iron, and upon particular manufactures from it, complete the provisions on this subject.

The next subject in order is that of wool and woolens. To these subjects the greater part of the testimony of the witnesses has been directed, and the committee have used every effort in their power to obtain precise information as to the facts as they do actually exist in relation to the interests both of the wool-grower and the manufacturer of wool. The real importance of these subjects to those sections of the country where wool is grown, and in which the manufactories are located, the feeling which has for some time agitated the public mind throughout the whole country in relation, on the one side, to the necessity of further protection to them, and, on the other side, to the injurious effects which such a measure would have upon the purchasers of woolen fabrics, have all conspired to induce this exertion on the part of the committee. They have therefore made the examinations of the witnesses upon these subjects as minute as possible, and, perhaps, in some instances, they may appear tediously so. Indeed, many of the questions put to the witnesses will afford abundant evidence that the committee had not sufficient practical knowledge upon the subjects before them to enable them to make a series of interrogations the answers to which would place the testimony taken in the clearest light. And when the members of the House shall have examined the evidence relating to the manufacturer of woolen goods, the committee cannot doubt they will be entirely convinced that none but a person intimately acquainted with the various operations could have drawn out a series of questions upon this subject suscepticle of clear and intelligible answers. The time of the committee did not authorize even an attempt to do this, and therefore the examinations, and particularly of some of the witnesses first examined, will appear as they were really taken—the one answer in many, if not in most instances, suggesting the subsequent question. It will also be found, upon an examination of the testimony, that the manufacture of woolens is hardly susceptible of being reduced within the limits of exact mathematical calculation, so as to enable the committee to arrive, with this kind of certainty, at the amount of duty which will furnish full protection, and, at the same time, will not go beyond that point. Certain positions, however, they believe to be proved by the evidence they have taken, which furnish great assistance in approaching to correct conclusions.

In relation to unmanufactured wool of domestic growth, the committee consider it to be fully proved that the present prices in our markets are unusually low, and the sales very dull; and that these effects are produced by the combined influence of the large importations of foreign wool and the excessive importations of foreign woolen goods. Contrary to the opinions of some of the witnesses, the committee are strongly convinced that the provision of the present law permitting the introduction of foreign wool, costing not exceeding ten cents per pound in the foreign market, at the almost nominal duty of 15 per cent. ad valorem, does admit wool paying this duty, and invoiced at and below this price, which, in quality and use, materially conflicts with the common native wool of this country.

This opinion is strongly corroborated by the presentation, by one of the witnesses, to the committee of five different specimens of foreign wool imported into, and during the last fall selling in, the Boston market at from 6 cents to 14 cents per pound. The foreign invoices of all these wools were at a price not exceeding 10 cents per pound, and consequently paid but a duty of 15 per cent. ad valorem. At least two of these specimens of wool, the committee believe, when properly cleansed would clearly appear to be equal in quality to the common native wool of the United States; and the very rapid increase in the importations of these low qualities of wool since the passage of the tariff bill of 1824 furnishes the strongest reason to conclude that they are supplying the demand, and answering the uses which the coarse wools of our country would, in most cases, well supply, and that the foreign article is sought because, by means of the very low duty it now pays, it can be obtained at a less price than the domestic. There are also strong reasons for believing that, by importing several qualities of foreign wools in the grease and dirt, they are invoiced at a price not exceeding 10 cents per pound, when if the same wools were cleansed, as the foreign wools usually are for the market, they would necessarily invoice at a much higher price; and that in this way the spirit of the law of 1824 is to a very considerable extent evaded. The law of 1824 imposed upon wool costing in the foreign market a price exceeding 10 cents per pound a progressive duty, commencing at 20 per cent. ad valorem and ending at 30 per cent. ad valorem. This duty reached its maximum on the 1st day of June, 1826. The question, then, as to the manner in which these low priced wools could be effectually reached, without imposing an exorbitant duty upon the higher and finer qualities, was first to be determined. And the bill herewith reported will show that the conclusion of the committee has been to impose a specific duty of 7 cents per pound upon all foreign wool, without regard to its quality, and to retain, at the same time, the ad valorem duty, with a proposition to increase it from 30 per cent., the present duty, to 40 per cent., and to make it progressive at an increase of 5 per cent. per annum to 50 per cent., and applicable to all kinds of wool; these alterations, if adopted by Congress, will operate, proportionably, more heavily upon the coarse than upon the fine wools. But the committee suffer little apprehension from this fact, because they consider it satisfactorily proved that the capacity of this country to produce wool is only to be limited by the demand for the article; that the manufacturers they have examined are using much the largest share of the finer wools; that the coarse wools of this country are little sought, because foreign wools of a coarser quality, and answering the same uses, are procured at lower prices; and that in the assortment of the wools of this country for the purposes of manufacture, a large share will fall within the low ranges, and will fairly supply the place of the coarse imported wools. And the committee will not disguise the fact that it has been their intention, in the bill they should report, to extend every protection which the nature of the case will admit to the grower of American wool. If they have not done this they have erred in judgment, and have not accomplished their own intentions. If the duties they have proposed upon unmanufactured wool are too high, and shall thus prove injurious to the manufacturer, and not beneficial to the farmer, then they have mistaken the proportions which the relative cost of the wool and the fabric will warrant, and have thus been led into unintentional error.

In relation to the additional protection required by the manufacturers of woolens, the committee have found themselves most in need of specific information. The law of 1824, imposing additional duties upon imports, was, at the time of its passage, no doubt, believed, by those who framed, and by those who supported it, sufficient, both in its provisions and in the amount of its duties, to afford a fair protection to this important national interest. But experience has shown that this belief was fallacious, and that the operation of this law has disappointed both those who passed it and those who sought its passage.

Former laws had also been passed with the same intentions, and had failed to realize the expectations of those who acted under them. The knowledge of these facts it was which induced the committee to propose a mode, heretofore untried in this Government, of obtaining precise information upon which to legislate. They have been indulged by the House in making the experiment, and, although the information collected may not be as precise and detailed as a greater allowance of time and a wider range of

examination might have made it, the committee do believe that certain positions may be assumed from the testimony, as fully proved, which will afford much aid in determining the defects in the existing laws, and in applying the proper remedies to those defects; and they cannot but hope that this information, coming from persons intimately acquainted with the subjects of which they speak, and given under the solemn sanction of an oath, will have greater weight than the ordinary information upon which former laws upon these subjects have been passed.

The following positions, as relating to the manufacture of woolen goods, the committee believe themselves warranted in deducing from the evidence they have taken, and they depend upon the evidence and opinions of the witnesses for the soundness of them:

1st. That the manufacture of woolen goods in this country is, at this time, a business laboring under severe depressions, and attended with loss more severe upon the finer qualities.

2d. That these depressions are owing, in a very great degree, to the excessive and irregular importations of foreign woolen goods into our markets, thus causing a fluctuation in, and an uncertainty of price for those goods more injurious to the American manufacturer than even the depression of price which these importations produce.

3d. That the difference between the prices of wool, of the same quality, in this country and in England is, at the present time, about fifty per cent. in favor of the latter country.

4th. That the cost of the raw wool in this country is about one-half of the cost of the fabric, when prepared for the market, as a general rule, applying to most kinds of cloths.

5th. That, if the cost of the wool and the cost of the foreign materials used for dyeing were the same in both countries, the process of manufacturing the wool into cloth, fitted for the market, can be performed as cheap in this country as it can in England.

6th. That the present duty upon woolen goods does not furnish the desired protection, and that no reasonable duty can be effectual unless it be a specific square yard, instead of an ad valorem duty.

With a general reference to these positions, so far as they could be made applicable to the subject, and with a proper regard to the whole body of the testimony taken, the committee have proceeded to detail their propositions for the alteration and increase of the duties upon woolen goods. The law of 1824, with certain exceptions enumerated in the act, imposed a duty of 25 per centum ad valorem upon all foreign woolen goods imported into this country the actual value of which, at the place whence imported, should not exceed thirty-three and one-third cents per square yard; and a duty, after the 30th day of June, 1825, of 33⅓ per centum ad valorem upon those costing more than 33⅓ cents per square yard. The exceptions from the duty of 33⅓ per cent. were blankets and worsted stuff goods, upon which a duty of 25 per centum ad valorem was imposed; and from the goods paying a duty of 25 per centum ad valorem, as costing less than 33⅓ cents per square yard, were excepted flannels and baizes, which were to pay a duty of 33⅓ per cent.

The committee have proposed to change all these ad valorem duties upon cloths to specific square yard duties, making the same exceptions which are made in the act of 1824. Some of these exceptions the committee have left unaltered, and others they have proposed a small increase of duty upon. The article of blankets now pays a duty of 25 per centum ad valorem, and they propose to increase this duty to 35 per cent.

This they have done, because they think the testimony warrants them in the belief that, if the manufacture of blankets is encouraged in this country, they can be made here as cheap, in reference to the quality of the blanket, as they are now imported, and that in this manufacture a consumption may be found for large quantities of our native wool. The committee also consider blankets an article so essentially necessary for the soldier as to become an object of national policy, and a necessary for which we ought not to be dependent upon any foreign country.

The propositions of the committee as to the alteration and increase of duties upon woolens generally are as follows:

1st. Upon all manufactures of wool, or of which wool shall be a component part, the actual value of which, at the place whence imported, shall not exceed 50 cents per square yard, a specific duty of 16 cents upon every square yard.

2d. Upon all manufactures of wool, or of which wool shall be a component part, the actual value of which, at the place whence imported, shall exceed 50 cents per square yard, and shall not exceed $1 per square yard, a specific duty of 40 cents upon every square yard.

3d. Upon all manufactures of wool, or of which wool shall be a component part, the actual value of which, at the place whence imported, shall exceed $1 per square yard, and shall not exceed $2 50 per square yard, a specific duty of $1 upon every square yard.

4th. Upon all manufactures of wool, or of which wool shall be a component part, the actual value of which, at the place whence imported, shall exceed $2 50 per square yard, and shall not exceed $4 per square yard, shall be deemed to have cost $4 per square yard, and, at such valuation, shall be charged with and pay a duty of 40 per centum ad valorem.

5th. Upon all manufactures of wool, &c., the actual value of which, at the place where imported, shall exceed $4 per square yard, shall be charged with and pay a duty of 45 per centum ad valorem.

It will thus be seen that the propositions made by the committee, if adopted, will give a considerable increase upon the present rates of duty, in any event, and may give a very large increase, if the importations should not be regulated by the rates of the duty. Should they be so regulated, the intermediate spaces would be left entirely to be supplied by the American manufacturer; and this, it is believed, would not only furnish him a market for the great body of his cloths, but would enable him to compete with the foreigner, even at the prices at which the minimum principle does not operate extensively to increase the duty. The committee have not gone to the extent proposed by many of the memorials in the regulation of these duties, but they have gone to the extent to which, from the evidence taken by them, they believe the prosperity of our woolen manufactures requires.

Hemp and flax, and some of the manufactures from them, have next claimed the consideration of the committee. The evidence which they have collected upon these subjects, though by no means voluminous, in their opinion, satisfactorily proves that large sections of the country are capable of producing either kind of the raw material above mentioned, to any extent. So far as the committee have been able to learn, the State of Kentucky seems to have paid the most attention to the culture of hemp, and, at this time, to possess the most extensive manufactories of the article of any State in the Union; while the States of Pennsylvania and New Jersey seem, as yet, to take the lead in the growing and manufacture of flax. Yet there cannot be a doubt but that the soil of either of these States, as well as of many, and perhaps

most of the other States, is well adapted to the growth of either hemp or flax, and that they only need the consumption in duck, cordage, &c., of our extensive commerce, and of our growing Navy, to give to these branches of agriculture an encouragement which would soon make the raw materials articles, not of import, but of export, and would supply the wants of our own country with as cheap and as valuable a fabric as is now obtained from foreign hands.

Indeed, if there are any articles the produce of agricultural and manufacturing labor which, more than others, would seem to claim the fostering care of the Government, not as a matter of policy merely, but as a matter both of interest and independence, hemp and flax would seem peculiarly to belong to them. These are materials the growing of which brings into profitable use, not only the fertile lands of the country, but the active labor of the husbandman, and the manufacturing of which into the fabrics of most extensive utility would seem to be so simple and easy as not to require the aid of foreign skill in its accomplishment; and to our commerce in peace, and to our Navy in war, as well as to the common uses of all classes of society, materials and fabrics of more prime necessity cannot be named.

The committee cannot here refrain from directing the attention of the House to the testimony of a very intelligent manufacturer of flax, which will be found to compose a part of the evidence herewith reported. From the facts stated by him, it would seem that the alleged inferiority of the American hemp and flax, when compared with the foreign, arises not from any inferiority of either of the materials as grown in this country, but from not pulling or harvesting the crops at the proper time, and from giving them a dew instead of a water rot. The committee solicit particular attention to this part of the evidence they have taken, and hope it may attract the particular notice of the farmers of the country generally. The principal additions which the committee have proposed upon these articles are upon the unmanufactured materials and upon sail duck. The increase proposed upon raw hemp is $10 per ton, and that upon raw flax is $9 per ton; and both are made progressive until the duty shall be $60 per ton upon each; it now being $35 upon hemp, and 15 per cent. or about equal to $36 per ton upon flax. The proposition is to change the duty upon sail duck from an ad valorem duty of 15 per cent. to a specific duty of nine cents per square yard, and to regulate the drawback upon the article.

The next subject in order, though not second in importance to the agricultural interests of the country, which has occupied the attention of the committee in the draught of the bill they now submit to the House is that of a further protection to the domestic spirits distilled from grain in the United States. And here the committee feel bound to inform the House that it is not with any view to benefit the manufacturer of this description of ardent spirits that they have at all entertained the subject. It is the interest, and solely the interest, of the farmer who grows the grain from which these spirits are distilled which renders it a subject at all worthy of the consideration of Congress, as connected with the protection of the industry and substantial interests of the country. But if the most extensive farming interests of these United States, the grain-growing interests of almost every section of the country, are subjects of importance, then surely the protection of the domestic spirits distilled from grain cannot be unimportant; for it is a fact too well and too generally known to require a repetition by the committee that this manufacture has for a number of years now last past afforded almost the only market for the coarse grains in the interior of the country. These grains are of so bulky and so heavy a nature compared with their present market values that they will not bear transportation beyond a very limited distance, even when water communication is afforded; and where this means of transportation is not enjoyed, their ability to reach a market is restricted within extremely narrow limits. But did not even this insuperable difficulty exist, it is equally certain that our large market towns do not and have not offered even a tolerable market for these grains in kind for some years last past, nor do the committee see that there is any prospect they will do so while our foreign relations remain as they now are. But convert these grains into spirits, and a partial market is afforded, not profitable, it is true, to the enterprise of the farmer, but better than an entire loss.

The committee refer the House, for evidence to support these positions, to the witnesses who have been examined upon this subject. A perfect remedy to the farmer for these evils they do not believe to be within the reach of Congress. But partial relief would seem to be very plainly presented. Our tables of imports for the last six years show a very regular annual importation of foreign spirits from grain and other materials, varying from 5,000,000 to 6,000,000 gallons, a very small share of which is re-exported, and the residue is consumed in the country, and consequently, to that extent, limits the demand for the domestic spirits. The committee are aware that the time has been when the whiskey of this country would have been a very unacceptable exchange for foreign spirits to the higher classes of consumers But they do not believe that that objection can, at this time, be alleged. Such has been the advance in skill and experience in the art of distilling spirits from grain that the whiskey of this country has become a very palatable and a very fashionable, as it no doubt is the least injurious liquor. The committee therefore cannot suppose that the comforts or even the luxuries of our citizens will be much restricted or materially affected by such an increase of duty upon foreign spirits as will reduce the quantity imported.

But as inseparably connected with the subject of foreign spirits is that of spirits distilled in our own country from foreign materials. Although the committee have no means of ascertaining the quantity of this kind of spirits at present distilled in the United States, yet, from the large importations of the material from which it is made, there is strong reason to conclude that the number of gallons must be somewhat greater than the whole number of gallons of foreign spirits imported. The importations of molasses into this country for the last six years has ranged from 11,000,000 to nearly 14,000,000 of gallons. By an examination of the import tables in the Treasury Office it is ascertained that out of the 13,000,000 imported during the last year more than 11,000,000 were carried into ports east of the port of New York, not including the latter port. It would hardly seem probable that the quantity consumed in the domestic way, in this section of the Union, could so far exceed the consumption of other sections of the country, where sugar and molasses are not manufactured, as this proportion would indicate; and therefore it is presumed that much of the molasses taken into our eastern ports is used for distillation. This conclusion is rendered still more natural when it is known that in that section of the United States are located the most extensive distilleries of rum from molasses. The spirits thus produced interferes equally with foreign spirits, with the demand for the spirits produced from domestic materials; and as the committee have proceeded upon the principle, in relation to iron, wool, hemp, and flax, that the domestic article, where it either exists or can be produced in sufficient quantities, should be preferred to the foreign, even for the use of our own manufactures, so in the case of molasses they propose to apply the same rule. The committee have no means by which they can even calculate the quantity of grain now annually distilled in the United States, or the quantity of spirits produced by such distillation; but they hazard nothing

in the assertion that the coarse grains are now grown in these States in sufficient quantities to furnish to them a full supply of ardent spirits, if the demand was in no other manner supplied; and they refer to the testimony which has been given before them to show both the present depressed prices of these grains and of the spirits produced from them, and also to show that the quantity of these grains can be increased in different sections of the country to answer any demand, if demand could be created.

With these facts before them, the committee have proposed, in the bill they report, to increase the present duty ten cents per gallon upon all foreign spirits imported into the country, and to increase the present duty upon molasses five cents per gallon.

By a reference to the table of domestic exports it will be seen that a part of the spirits distilled from molasses in this country is exported; and the law, as now existing, allows, upon these spirits so exported, a drawback of four cents per gallon. An examination of these tables will show that most of these spirits so exported go to the same markets with our domestic spirits distilled from grain; and with this drawback operating as a bounty upon their exportation, they must, according to the relative values of the two kinds of spirits before exportation, have the advantage in the foreign market to which they both go, over the spirits from grain, of just the amount of this drawback. The committee have therefore proposed a repeal of the provision allowing the drawback.

The subject of glass has also been proposed as a matter of examination before the committee, and two very intelligent witnesses, living in sections of country remote from each other, have been examined in relation to it. A reference to their testimony will show that the present protection to window glass, of smaller size than 10 by 14 inches, is abundant, and that most other descriptions of glass are in the same situation. In this these witnesses both agree, and they are both practically acquainted with the manufacture of various descriptions of the article. But one of the witnesses proves that the denominations of window glass, exceeding 10 by 15 inches, is not sufficiently protected, and the committee have proposed an alteration in the present duties upon these sizes of window glass.

The only other material alteration which the committee have proposed in the existing laws regulating our duties upon imports is an increase of the minimum upon cottons from 30 cents, at which it now stands, to 35 cents. The object of this has been to reach a finer description of cotton cloths; and for the evidence upon which they have recommended this alteration they refer the House to the testimony of the witnesses who have been examined upon the subject of cottons, herewith reported.

Should there be found errors in this report, the committee have to offer for their excuse the very short time allowed to prepare it; and they would gladly have avoided accompanying their bill with any report, but for the fact that their request to be allowed to examine witnesses has excited some feeling in the House, as well as in the country, and they have felt it a duty they owed to themselves to give this detailed history of the manner in which they have discharged the important trust.

Minutes of evidence taken before the Committee on Manufactures, 1st session 20th Congress; ordered to be printed January 31, 1828.

NAMES OF PERSONS INTERROGATED.

Hon. Richard Keese.
John Mitchell.
William Russel.
Charles A. Wickliffe.
Nathaniel Garrow.
Jeromus Johnson.
James Clark.
Mr. Simon N. Dexter.
Benjamin Bakewell.
Hon. Aaron Tufts.
Mr. James Shepherd.
William Phillips.
John Travers.
Joseph Jackson.
Mr. Abraham Marland.
Joseph Marshall.
William W. Young.
William R. Dickinson.
Abraham Schenck.
James Wolcott, jr.
Jonas B. Brown.
Joshua Clapp.
Benjamin Poor.
Theodore Chase.
Eleuterre I. Dupont.
Joshua W. Pierce.
John Siddall.
Andrew Way.—28 persons.

FRIDAY, *December* 28, 1827.

Present: The honorables Rollin C. Mallary, chairman; James S. Stevenson, Lewis Condict, Thomas P. Moore, Silas Wright, jr., William Stanberry, and William D. Martin.

On motion,

Ordered, That the chairman of the committee, at the earliest opportunity, offer to the House the following resolution:

"*Resolved*, That the Committee on Manufactures be vested with power to send for persons and papers."

The committee adjourned, to meet to-morrow, in case the House meet; otherwise, to meet on the 31st instant.

MONDAY, *December* 31, 1827.

Present: The honorables Rollin C. Mallary, chairman; James S. Stevenson, Lewis Condict, Thomas P. Moore, Silas Wright, jr., William Stanberry, and William D. Martin.

The House not having met on Saturday, and there being no opportunity to present the resolution of the 28th instant,

Ordered, That it be presented this day. And then the committee adjourned until to-morrow morning, 10 o'clock.

TUESDAY, *January* 1, 1828.

Present: The honorables Rollin C. Mallary, chairman; James S. Stevenson, Lewis Condict, Thomas P. Moore, Silas Wright, jr., William Stanberry, and William D. Martin.

On motion,

Ordered, That, for the purpose of expediting the obtaining witnesses, each member of the committee be authorized to furnish to the chairman the names of two witnesses, for whom subpœnas shall be forthwith sent.*

And then the committee adjourned, to meet again on Friday next.

FRIDAY, *January* 4, 1828.

Present: The honorables Rollin C. Mallary, chairman; James S. Stevenson, Lewis Condict, Thomas P. Moore, Silas Wright, jr., William Stanberry, and William D. Martin.

On motion of Mr. Wright,

Ordered, That a subpœna be issued for Simon N. Dexter, and be addressed to him at Summit Bridge Post Office, Delaware; to be examined in relation to the manufacture of woolen goods.

On motion of Mr. Moore,

Ordered, That a subpœna be issued for the honorable Caleb Stark, and be addressed to him at Pembroke, New Hampshire; to be examined in relation to the manufacture of woolen goods.

On motion of Mr. Stevenson,

Ordered, That a subpœna be issued for Benjamin Bakewell, and be addressed to him at Pittsburg, Pennsylvania; to be examined in relation to the manufacture of glass, and generally as to other manufactures.

On motion of Mr. Martin,

Ordered, That a subpœna be issued for Josiah Pomeroy, and be addressed to him at Pittsfield, Massachusetts; to be examined in relation to the manufacture of woolen goods.

On motion of Mr. Condict,

Ordered, That a subpœna be issued for John Travers, and be addressed to him at Paterson, Essex county, New Jersey; to be examined in relation to the manufacture of canvas.

On motion of Mr. Condict,

Ordered, That a subpœna be issued for Joseph Jackson, and be addressed to him at Rockaway, Morris county, New Jersey; to be examined in relation to the manufacture of iron.

On motion of Mr. Martin,

Ordered, That a subpœna be issued for Abraham Marland, and be addressed to him at Andover, Massachusetts; to be examined in relation to the manufacture of woolen goods.

On motion of Mr. Stanberry,

Ordered, That a subpœna be issued for Joseph Marshall, and be addressed to him at Hudson, New York; to be examined in relation to the manufacture of cotton goods.

And then the committee adjourned until Monday morning, 10 o'clock.

MONDAY, *January* 7, 1828.

Present: The honorables Rollin C. Mallary, chairman; James S. Stevenson, Lewis Condict, Thomas P. Moore, Silas Wright, jr., and William Stanberry.

The committee, after some desultory conversation relative to the matters referred for their consideration, adjourned until to-morrow morning, 10 o'clock.

TUESDAY, *January* 8, 1828.

Present: The honorables Rollin C. Mallary, chairman; James S. Stevenson, Lewis Condict, Thomas P. Moore, Silas Wright, jr., and William Stanberry.

Ordered, That Thursday next be assigned to take the examination of such witnesses as may then be in attendance.

On motion of Mr. Stevenson,

Ordered, That the chairman request by letter the attendance before the committee, on Thursday next, of the honorable Richard Keese, a member of the House of Representatives from the State of New York, and of the honorable John Mitchell, a member from the State of Pennsylvania, for the purpose of communicating such information as they may possess upon the subjects of the committee's inquiry.

Ordered, That, for the convenience of the committee, the witnesses be introduced and examined separately.

And then the committee adjourned until Thursday morning, 10 o'clock.

THURSDAY, *January* 10, 1828.

Present: The honorables Rollin C. Mallary, chairman; James S. Stevenson, Lewis Condict, Thomas P. Moore, Silas Wright, jr., William Stanberry, and William D. Martin.

Testimony in relation to iron.

Hon. Richard Keese, of Keesville, Clinton county, New York, admitted and sworn:

Mr. Keese, by permission of the committee, presented an estimate which he considers to be a fair

* Under the authority of the above resolution, James S. Stevenson requested a subpœna to be issued for Frederick Rapp, of Beaver county, Pennsylvania; to be examined by the committee in relation to wool and the manufacture of woolen goods; which was forwarded January 2, 1828.

Mr. Wright requested a subpœna to be issued for William Phillips, of the State of New York; to be examined in relation to woolens; which was issued on the 2d January.

Mr. Mallary requested subpœnas to be issued for Aaron Tufts and James Shepherd, of Massachusetts; to be examined in relation to the manufacture of woolen goods.

calculation of the operations of a forge, engaged in the manufacture of bloom iron, situated twelve miles from the one bed, and the same distance from a place of transportation by water, and requests that the same may be received and made part of his evidence in the present examination, viz:

A fair estimate of the average business of the manufacture of bar iron in the counties of Clinton and Essex, in the State of New York, in the shape of an account current. One forge and water privilege, with capacity to make seventy-five tons annually.

DR.

225 tons rock ore, raised from the bed, and lying upon its bank, worth, per ton, $6	$1,350 00
Carting the above ore, say twelve miles, to the forge, worth $2 per ton	450 00
37,500 bushels of coal, delivered at the coal-house in good order, worth 4½ cents per bushel	1,687 50
Bloomers' wages for making 75 tons of iron, and boarding themselves, worth, per ton, $18	1,350 00
The wages of one common laboring man the whole year, to measure coal, wash ore, and make small repairs about the forge, &c., &c., boarding himself, worth, per day, $1, say	300 00
Blacksmith's bill, timber, work of mechanics in making repairs for the year, over and above what the man can do, worth, per ton, $3	225 00
Insurance against fire on buildings and machinery, 1½ per cent. on $2,000, which is their estimated cost	30 00
Carting 75 tons of iron from the forge to the lake, say 12 miles, worth $2 per ton	150 00
Wharfage, storage, and freight, of 75 tons of iron to the city of New York, by water, a distance of about three hundred miles, worth, per ton, $6	460 00
Commissions on sale and all other charges at New York, worth 5 per cent	337 50
	6,330 00

CR.

By 75 tons of iron in the city of New York, worth, per ton, $90	6,750 00
Balance	420 00

In the operation above detailed, the business indispensably requires nearly the whole time of one proprietor in procuring the materials, keeping the works in operation, supplying the workmen, teams, &c., with necessaries, marketing the iron, &c., &c.; in the course of which business considerable personal expenses as well as time are incurred, and this item would be estimated much lower than its value at	$500 00
The capital invested in the water privilege and dam may be fairly estimated at $2,000; the interest upon which, at 7 per cent. per annum, is	140 00
The capital invested in the forge, machinery, coal-houses, and bloomers' houses, may be set down at $2,000; which, considering its perishable nature, ought to pay at least 14 per cent., but I will here carry it out at 7 per cent	140 00
	780 00

The bloomer's house is usually furnished by the proprietor, without rent.

By real loss upon superintendence, and simple interest upon capital	$360 00
By the above balance brought down	420 00
	780 00

This loss is and can only be made up to the proprietor by the fact that he is a farmer or a merchant, and by the sale of his produce or his goods, at an ordinary profit, to pay his hands, and for his stock and team work he may be reimbursed.

Question. How long have you been engaged in the business of making bar or bloom iron, and when did you abandon that business?

Answer. I sold out my interest in the establishment last May. I was engaged in it for about seven years before that time, and since then have ceased to be interested in the iron business.

Question. What description of iron is that of which you speak? Is it bloomery or other?

Answer. It is bloomery. I have never been engaged in the furnace business, or in making refined iron.

Question. What was the worth of bar iron, hammered from blooms, at your factory?

Answer. It was generally worth from $80 to $85 per ton, of 2,240 pounds, cash price, less 25 cents per ton for taking it to the rolling-mill, which may be considered its market. If carried twelve miles, it would cost $2 per ton.

Question. Into what was your bar iron converted at the rolling-mill?

Answer. Most of what I rolled was made into nail plates and other manufactures. Some has been rolled to order. The nails have been most usually sold at the works for country use; say about two hundred tons per year. Some, however, have been sent to New York.

Question. Into what other articles is the iron of your neighborhood generally manufactured?

Answer. Chain links and bolt iron constitute the principal manufacture, and are then sent to New York.

Question. Is the protection on nails sufficient?

Answer. It is quite an ample protection.

Question. How much iron have you usually made in the year?

Answer. I had but one forge, and usually made about seventy-five tons.

Question. Have you bought iron in your neighborhood?

Answer. I have bought for a company in New York, during the last season, about sixty tons of the bloom iron, for which I paid from $80 to $85 per ton

Question. What does it cost a purchaser in New York when he purchases in your neighborhood?

Answer. I purchased last winter the best bloom iron at $85 per ton. My commission was two per cent., and the freight from the mill to New York was $7 25 per ton.

Question. Can you form any estimate as to what quantity of iron is usually manufactured in your section of country?

Answer. About 3,000 tons are manufactured in the neighborhood of Lake Champlain, in the States of New York and Vermont. I speak of bar iron before it is converted into other articles.

Question. Have those manufactures increased or diminished within the last ten or twelve years?

Answer. During the late war there were several very important establishments erected, and they did well. In 1816, and for a few years afterwards, they declined. Within the last two or three years they have revived again very considerably, except two large establishments—one at Vergennes, the other called the Elba works—which have not been revived. Some new works have been erected.

Question. Do the location of the works, in regard to the facilities of procuring the raw material and the means of manufacturing, affect the value of the capital employed?

Answer. They do in proportion to the price of transporting the raw material, fuel, &c.

Question. Are there any furnaces or forges in operation in your section of the country propelled by steam?

Answer. None; they all go by water.

Question. Is it a fair average that three tons of the ore in your section of the country will make one ton of iron?

Answer. It is, if the ore be of the best kind. If it be inferior, it requires more; but that additional quantity does not affect the estimate, because the ore costs less.

Question. Is five hundred bushels of coal the usual quantity necessary for making a ton of iron?

Answer. It is, if the ore be such as is referred to in the first part of my last answer. All our ore is converted directly into bar iron at the forge without the intervention of a furnace.

Question. Is $2,000 a fair estimate for the water privilege, lot, and dam; and are $2,000, in addition, an equivalent for buildings, forges, &c.?

Answer. These are fair estimates. Such an establishment, with two fires and one forge-hammer, will make seventy-five tons of iron annually.

Question. What is the capacity of the country to furnish ore?

Answer. The quantity of ore within forty miles of my residence appears to be wholly inexhaustible, and would seem to be enough to last the United States for centuries. The water-power is very great and much of the country still a wilderness, furnishing materials for great quantities of coal, but that may ultimately fail.

Question. Have the expenses of manufacturing iron increased of late?

Answer. I do not think they have for the last five years. There have been variations in several of the items of expense, but I think the average about the same.

Question. From your knowledge of the manufacture of iron, do you think that hoop iron is sufficiently protected?

Answer. I think that it is sufficiently protected.

Question. Is there sufficient protection to boiler and sheet iron?

Answer. I have been inclined to think it would not be bad policy to afford further protection to thin sheet iron. The boiler iron I do not think requires it. I draw this conclusion from the fact that all, or mostly all, we use is manufactured in the United States.

Question. Do rolled and slit nail and spike rods require further protection?

Answer. I think not. There is a kind of hammered iron, resembling the spike rods, imported from Russia. They interfere with the nail and spike rods, and affect their prices. I consider it an evasion of the revenue laws, because they are entered as hammered bar iron. The duty on this article I think should be increased, or provision made to prevent the evasion of the existing revenue laws by placing them on the footing of nail and spike rods.

Question. Do you know of any establishment for bar iron which was not a losing concern to the owner from the close of the war to the revision of the tariff?

Answer. Answering the question in general terms, I would say I know of none, except it was so situated as to be protected by a home market, which the foreign article could not well reach by reason of the cost of transportation.

Question. Does your experience enable you to form an opinion as to the necessity of an increase of duty on hammered bar iron?

Answer. On this subject I am of opinion that it would be prudent to increase the duty to one cent per pound. More than that I think would be impolitic, both for the country and the manufacturer. I am friendly to manufactures, but I am opposed to any sudden high increase of duties, upon the principle that such a course would be prejudicial to those interested in manufactures and to the community.

Question. Were any manufactories of bar iron, engaged in that solely, conducted profitably between 1818 and 1824?

Answer. I know of none that succeeded well who had to compete with the foreign article.

Question. As a friend to the permanent interests of our manufactures, do you deem it advisable that the manufacturer should be reasonable in his requisitions for protection?

Answer. I do. I think the manufacturers ought to be moderate and reasonable in asking for protection.

Adjourned until to-morrow morning, 10 o'clock.

FRIDAY, *January* 11, 1828.

Hon. Mr. Keese again admitted, and further examined:

Question. When you speak of the price of bar iron at $80 to $85 per ton, do you include small bars?

Answer. I speak of that from two to four inches in breadth and half an inch to an inch in thickness, or of square iron from an inch and a quarter to three inches square.

Question. If you drew small bars, either square or flat, for any particular purpose, did you sell for a higher price?

Answer. We did. Iron bars of an inch square would be $5 per ton higher than coarser iron.

Question. Is there any hammered bar iron made in your section of the country from pigs?

Answer. I know of none.

Question. The estimate you have furnished supposes you to make 75 tons per year. How many men would it take to dig the ore, draw it, cut the wood, prepare the coal and deliver the coal, do the labor of the forge, and such other services as are incident and necessary?

Answer. From the best estimate I have been able to make, I am of opinion it would require seventeen laborers, able-bodied men.

Question. If the forge was at the ore bed, would it not follow, as a consequence, that the second item of your estimate of $450 for carting the ore would be deducted from the cost of making the seventy-five tons?

Answer. It would.

Question. What is coal worth at the coal bed?

Answer. It is worth from three and a half to four cents per bushel. Those who buy in that way generally pay about that price, depending upon its distance from the forge.

Question. In your estimate furnished to us, where you say that iron is worth at the forge from $80 to $85 per ton, are we to understand that this is independent and exclusive of the item of $1 50 for carting it to the lake, of $4 50 for freight, wharfage, &c., and $3 37 for commissions on sales?

Answer. You are so to understand it.

Question. Is the bar iron of your section of country considered as valuable in price and quality as the bar iron made on the Juniata, in Pennsylvania?

Answer. I think that which we call the Peru iron, in point of tenacity, is equal to any in the world; but from the reputation of the refined iron made on the Juniata I am inclined to think *it* more valuable for many uses.

Hon. John Mitchell, of Bellefonte, Centre county, Pennsylvania, admitted and sworn:

Question. Are you now, or have you been, engaged in the manufacture of iron?

Answer. I have been, but am not at this time. I was engaged in it nine or ten years.

Question. When did you cease to have an interest in such works?

Answer. Some time in the year 1815.

Question. Have you an intimate knowledge of the iron business in your section of country?

Answer. I think I have as good as any one can be supposed to have who is not an immediate manager of such an establishment.

Question. In what kind of iron were you engaged in the manufacture?

Answer. Both in pig metal and bar iron.

Question. What quantity of bar iron do you suppose is manufactured in your section of country?

Answer. In the counties of Mifflin, Huntingdon, and Centre, I estimate the quantity of *bar* iron at 4,000 tons (of 2,240 pounds) per annum.

Question. What quantity of other iron do you suppose is manufactured?

Answer. In the counties alluded to I estimate the quantity of pig iron and castings at 8,500 tons, from which the 4,000 tons above mentioned are manufactured. The remainder is sold as pigs and castings. 6,000 tons of pig iron will produce 4,000 tons of bar iron; and it is sometimes a part of the contract with the workmen that they shall make it yield that quantity.

An estimate of the sum total of iron annually manufactured in Pennsylvania: Bar iron, 21,800 tons; cast metal, 47,075 tons, of which 32,700 tons are used in the manufacturing of the bar iron; 14,375 tons are made into castings, a part in air and a part in blast furnaces.

Question. What is the value of the bar iron at the works?

Answer. There is but little sold for cash at the works. It is most usually bartered or exchanged, and the fixed settled price is then $100 per ton. It is sometimes sold for cash at the works, when the necessities of the holder compel him to take less; but this is so seldom done that there is no fixed cash price.

Question. What is the ordinary price of pig metal at the furnace?

Answer. It is $26 67, ordinarily; it is so when the barter price of bar iron is $100 per ton.

Question. Where is the bar iron sent for a market?

Answer. A small part is sent to Baltimore and Philadelphia; a still smaller proportion of the whole quantity is manufactured into rolled sheet iron, nails, and wood screws. The remainder is generally sent westward; and I think the quantity sent to the west constitutes two-thirds of the whole manufacture. The surplus of pig metal comes to the south, principally to Philadelphia, Baltimore, and Washington city.

Question. What is the expense of transportation to Baltimore?

Answer. It is about $10 per ton.

Question. What is the cost to Philadelphia?

Answer. I presume it will cost $12 per ton.

Question. What is the cost to Pittsburg?

Answer. From $25 to $35 per ton. If it is taken partly by water, as it may be done at some seasons of the year, it will cost $25; if carried altogether by land it will cost $35, and this latter price varies in proportion to the price of horse feed.

Question. Where is the western market?

Answer. Pittsburg is the market for all that goes westward, except when some of the iron masters go down the river and establish iron stores, where they sell out in small quantities, by the short ton, and at better prices. Some others seek for a market on the river, without making such establishments.

Question. What is the price in Pittsburg?

Answer. The price in Pittsburg varies from $100 to $115 per ton.

Question. What are the prices in Baltimore and Philadelphia?

Answer. In Baltimore and Philadelphia they vary from $85 to $95 per ton. I think it sold last spring at $95.

Question. What quantity of iron was manufactured in the counties of which you speak from the years 1815 to 1820?

Answer. There were as many forges built in 1820 as there are now, but they were not all in operation. There were 450 tons more manufactured in 1827 than there were in 1820. I speak of bar iron.

Question. From the present state of the business, do you think it likely that the business will increase?

Answer. I think not. The scarcity of timber in the neighborhood of ore beds will prevent any *considerable* increase. There may, perhaps, be an increase of 600 tons per year.

Question. What is the product annually of each finery fire?

Answer. The estimate is generally 100 tons. Some make it, many do not.

Question. What is the expense of making a ton of bar iron from the pigs?

Answer. I have made an estimate including all the expenses, except the household expenses of the proprietor; it amounts to $75, and in this is included the price or value of the pigs, worth $26 67 per ton. All the bar iron made in our section of country is made from pigs.

Question. Which is the most expensive process to make bar iron, from pigs or by bloomery?

Answer. I cannot speak with certainty from my own knowledge or experience, as there are no bloomeries in our section of country, but have always considered that the bloomery was most expensive.

Question. Do you think further protection necessary to sheet iron or boiler iron?

Answer. I know of no reason why a further protection should be afforded to boiler iron. As to sheet iron, I should say it affords a reasonable profit. But if additional protection should be afforded to bar iron, then sheet iron may require it, by reason of the increase of the price of the article from which it is now made. At present they do not require it.

Question. Do you think nails require further protection?

Answer. I think not; but they may, on the contingencies referred to in the last answer.

Question. Has there been any variation in the price of nails since 1820?

Answer. The prices have varied but little for the last six or seven years. The average price is from seven to ten cents per pound, and they are generally sold for home consumption. We consider the price as reasonably low.

Question. Where are the works of which you speak situated?

Answer. They are on the waters of the Susquehanna and Juniata. When the article goes westward, it bears the name of Juniata iron. The quality is the same.

Question. Are there any works going by steam?

Answer. None. They are all propelled by water.

Question. What quantity of iron is manufactured into nails in your section of country?

Answer. I think about 100 tons are converted into nails.

Question. Have the expenses of manufacturing iron increased since 1820?

Answer. I think not. I take it that the expense is about the same.

Question. Have you satisfied yourself whether a further protection is necessary on hammered bar iron?

Answer. I think a small protection, such as would not interfere too much with the agriculturist or farmer, is necessary.

Question. What do you think that protection should be?

Answer. If there was an addition of $5 per ton, it would enable the manufacturer to meet the fluctuations in the prices, without, I think, pressing too heavily on the agriculturist.

Question. As a friend to the permanent interests of our manufactures, do you deem it advisable that the manufacturers should be reasonable in the protection they ask?

Answer. I am friendly to manufactures, but am of opinion the protection should be reasonable; not sudden or extravagant.

Question. When you say that you think it would be well to lay an additional duty of $5 per ton on bar iron, are you to be understood as expressing the opinion that that additional duty is necessary to enable them to carry it on with a reasonable or fair profit?

Answer. I do not think that such additional duty would be giving him an unreasonable profit, considering the capital employed.

Question. Can the manufacturer carry it on at the present rate of duty with a fair or reasonable profit?

Answer. The only profit which the manufacturer receives on what he now manufactures and brings to Baltimore and Philadelphia arises from his exchanging the iron for goods, and retailing them to his workmen and others.

Question. What profit does he make on that which he sends to Pittsburg?

Answer. What he sells at $100 per ton he makes nothing on. His profit on what he sells above that price is in proportion as it exceeds $100 per ton, because it costs him that sum to get it there. This profit arises from sales of merchandise and provisions made to his hands at an advance, and which he supposes to be equal to the expenses of his family; these expenses are not, however, considered in the estimate I have made on the cost of making a ton of iron.

Question. Can you undertake to say to what extent the foreign article interferes with that of the home manufacture at Pittsburg?

Answer. I cannot. I have no knowledge whether any of the foreign article is brought to the Pittsburg market.

Question. How many tons of ore are required to make a ton of pigs?

Answer. That depends very much upon the quality of the ore; or, perhaps, more upon the manner in which it is cleaned. I am of opinion the average is from two and a half to three tons.

Question. How many bushels of coal are consumed in making a ton of pigs?

Answer. There is much difficulty in answering this question, by reason of the uncertainty in the working of a furnace. But the average, I think, may be stated at 220 bushels.

Question. How many bushels of coal are consumed in making a ton of bar iron from pigs?

Answer. One hundred and seventy-five bushels is the computed average for making and drawing a ton of bar iron from pigs. The quantity will sometimes vary by reason of the quality of the coal.

Question. What is the price of furnace coal and forge coal at these factories?

Answer. Forge coal is worth six cents per bushel, when delivered at the forge. The furnace coal is worth five cents.

Question. What is the cost of a ton of ore at the works?

Answer. The price varies very materially, depending upon the facilities of raising it at different banks and the distance from the furnace. I think the average about $5 per ton.

Question. What quantity of pig iron will make a ton of bar iron?

Answer. One and a half ton.

On motion of Mr. Moore,

Ordered, That a subpœna be issued for William W. Young, Wilmington, Delaware, to be examined on the subject of woolen goods.

Adjourned until Monday morning, 10 o'clock.

MONDAY, *January* 14, 1828.

Hon. Mr. Mitchell again admitted, and further examined:

Question. Is the present low price of nails owing to importations, or is it owing to domestic competition?

Answer. I am not aware that those imported reach that section of the country, and conclude that the low prices are occasioned by domestic competition.

Question. Are wood screws manufactured in your section of country, and to what extent?

Answer. There is one manufactory of wood screws in Centre county. At present they make a quantity merely to keep the hands together, and it is a losing concern. The machinery in that establishment is competent to furnish 150 gross in every twenty-four hours. This establishment completes the screw, taking the iron in the pig.

Question. Do you know the price?

Answer. I do not. They are sent to the seaport towns and sold at about the same the foreign article commands. I have no doubt they are there retailed, and again sent back to the same quarter of the country.

TUESDAY, *January* 22.

Joseph Jackson, of Rockaway, Morris county, New Jersey, admitted and sworn:

Question. Are you now, or have you heretofore been, engaged in the manufacture of iron? if yea, how long, and of what kind?

Answer. I am now engaged in the manufacture of bloomery iron, and have been engaged in it nearly all my life, and, since the year 1808, have been carrying on the business on my own account.

Question. What is the worth of bar iron from bloomery at your factory?

Answer. It has been, on the average, at our place, worth $75 per ton for the last year. In 1826 it was worth, on the average, about $80 per ton. In 1825 it was again worth about $75 per ton. Our ton is 2,240 pounds.

Question. Do you manufacture your bar iron into any other articles? and if you do, what are they?

Answer. I have a rolling-mill in which we roll the iron into rods from $\frac{3}{8}$ inch to 3 inches in diameter. The various squares from $\frac{3}{8}$ to 1 inch spike and nail rods, slit band iron, scroll irons, &c., &c. Scroll iron is a small kind of hoop iron of from $\frac{3}{4}$ to $1\frac{1}{4}$ inch wide, and from No. 1 to 14 wire gauge in thickness.

Question. Are there other iron works in your section of country? If there are, what articles do they manufacture, or into what do they convert their bar iron?

Answer. There is one very large establishment in my neighborhood doing the same kind of business with my works, and which is said to roll one thousand tons of iron annually, but I cannot say whether it does so much. Connected with this establishment is a factory of hoop iron for small hoops, and a furnace for smelting and drawing bars of iron from scrap iron. I know of no other rolling-mill in my county except my own. Connected also with this large rolling-mill there is a manufactory of chain cables, which they make from their own iron, and roll at their own works. This company has but one forge and two fires for their rolling-mills. Within a circle of thirty miles diameter, and embracing my works, there are 81 forge fires now in use. Each forge has usually two fires and one hammer. In the same circumference there are about thirty forge fires now abandoned and out of use; all of which went out prior to the year 1818. These works were not abandoned from bad location, nor from their want of ore, coal, or water-power, but from the very low price of iron, which at that time ranged in New York as low as from $60 to $65 per ton.

Question. Do you transport your iron by land or water; and what is the cost of carrying it to market?

Answer. Our nearest water transportation, in carrying our iron to the New York market, is 22 miles from my works. The distance then by water to New York is about 21 miles, and the average cost of land and water transportation of a ton of iron from my works to New York is $3 75.

Question. What quantity of iron will a forge fire make per year?

Answer. The average through the county has been called twenty-five tons made by each forge fire; but some fires have made as much as thirty-five tons in one year.

Question. How many tons of ore is necessary to make a ton of iron; and what is the cost of that ore per ton?

Answer. The average quantity is three tons of ore to one ton of bar iron; the ore is worth, on the average, $4 per ton at my forge.

Question. What quantity of coal does it require to make a ton of iron; and what is that coal worth at the forge?

Answer. The average is about 800 bushels of coal to make one ton of bar iron from the ore, and coal is worth five cents per bushel, delivered at the forge. Our coal is made of nearly all descriptions of timber in the country, such as oak, chestnut, &c.

Question. Have you bought iron in the neighborhood; and if you have, at what price?

Answer. I have bought at my rolling-mill, for the last three years, an average of about two hundred tons of bar iron annually, and have paid from $75 to $80 per ton. This iron, together with what I make in my own forges, I roll in my mills, and sell in the New York market.

Question. What are the prices of bar and rolled iron in New York?

Answer. When iron is worth $75 at my works it will average about $80 in the New York market. Rolled iron, from $\frac{3}{8}$ to $\frac{3}{4}$ inch diameter, would be worth about $110 per ton; $\frac{3}{4}$ inch and upwards would command about $100 per ton; scrolls and small squares, $110 per ton; band and nail rods, $100 per ton.

Question. What do you pay the bloomer for his labor in making a ton of iron?

Answer. We pay the bloomers for making a ton of bar iron $16 50, and they find themselves. The coal costs $42 50, and three tons of ore cost $12.

Question. Has the business of making iron increased or diminished within the last two or three years in your section of country, and to what extent?

Answer. It has increased, and some new works have been erected, though very few of the old which had gone down have been revived; partly because they have fallen into the hands of men who do not yet offer them for sale.

Question. Are there any furnaces in your section of country; and if any, how many?

Answer. There are within the district of country before spoken of two furnaces now in operation, and there are six in ruins, and not now in use. I cannot state the causes which stopped five of these furnaces, but the sixth, called the "Hibernia Furnace," stopped about 1818, and I think from the same causes which destroyed the forges before spoken of. The two furnaces now in use are employed in various castings, but I think make no pig. They have cast some ballast.

Question. What is the capacity of the country to produce iron?

Answer. We consider the ore in that country inexhaustible, and that not more than one-half of the water-power is now advantageously employed. The ore is of the first quality, easily accessible, and generally within from twenty chains to ten miles of all the forges. The streams have fine falls, and are but little impeded by frost or drought. The quantity of wood for coal is now abundant, and a large share of the country is so broken and rocky that much of the land, when the wood is taken off, will be left to grow another crop of timber.

Question. Have the expenses of manufacturing iron increased within three or four years last past?

Answer. No, I cannot say they have; there has been very little alteration.

Question. Is hoop iron sufficiently protected?

Answer. At the present rates of duty hoop iron is sufficiently protected.

Question. Is sheet iron sufficiently protected?

Answer. It is.

Question. Do nail and spike rods require further protection?

Answer. It is requisite to amend the law, by inserting the word "rolled" in describing nail and spike rods in the law, and the protection should be extended to rods of $\frac{3}{4}$ inch diameter, inasmuch as a description of rolled rods are imported which the law does not reach.

Question. Does your experience enable you to form an opinion as to the necessity of increasing the duties on hammered bar iron?

Answer. I am fully persuaded that the duty of 1824 aided in helping us to meet the Russia and Swedes iron in the market, but it is not sufficient. A small addition would enable us to come into the market on equal terms, but we cannot now do it. I think the manufacture of bar iron must decline unless it is further protected. I think it may be wiser not to increase the duty higher than to one cent per pound at this time.

Question. If the business of manufacturing bar iron is as bad as you represent it, and if others in your neighborhood have failed in it, how have you been able to sustain yourself; and why have you continued the business?

Answer. I have been able to sustain myself because I carry on a farm, and the manufacturing establishments furnish a good market for my farming produce. I also keep a store, and pay for a share of the labor of my workmen out of the store and get a profit on my goods. I have also a grist-mill and a saw-mill, which have aided me in my buildings, &c.; but establishments unconnected with these or like advantages have failed. My rolling-mill also enables me to do more business, and upon which I get a little profit, and I have continued to hope for better times. I have also some Government contracts which have assisted me, not so much by an advance of price as by a sure market for a large quantity; which enabled me to proceed with certainty, and without being subjected to the fluctuations of the market for the manufacture.

Question. Do you know that there are other establishments in the State of New Jersey for manufacturing iron in bars, castings, and pigs? If so, where?

Answer. There are other extensive iron establishments in what is called West Jersey, which have not been referred to in my former examination. I think the establishments for castings and cast iron are more extensive in that section of my State than in the section to which I have referred; but the present extent of the bar iron establishments in that section I cannot state. In 1824 their extent in that section of New Jersey, and in the section to which I have referred, differed very little. Since that time I have no means of determining the state of the bar iron establishments in West Jersey.

Question. Are there in that section of New Jersey extensive beds of iron ore? If so, of what quality and extent?

Answer. I have no personal knowledge as to this question; but my information is, that the quantities of ore in West Jersey are very abundant, and that the qualities are good for castings, but not so good for bar iron by bloomery process.

Question. What is the average value or cost of a water privilege, lot, dam, and forge, with two fires, together with the necessary coal-houses and other out-buildings, in your section of country?

Answer. By a list furnished by me in 1817 to the honorable Lewis Condict, and which has not materially varied since, there were then in Morris county fifty-one forges in operation. The capital employed was $470,000. There were manufactured during the year 1816, in bar iron, 1,240 tons, which was supposed could have been extended, with the works then in operation, to 1,847 tons. The average cost of each fire would be $9,215, which includes the lands then attached to the different establishments, used for the purposes of making coal only. The farm lands, meadows, &c., are not estimated in the above.

A water privilege, lot, dam, and forge, with two fires, will vary very much, owing to its location and convenience for building, and distance from the iron mines and New York; my estimate would be $4,000. In 1816 the number of men was 1,855, employed as laborers in the manufacturing of bar iron in Morris county only.

Question. What is the expense of rolling a ton of bar iron into iron of an inch square; and what weight will the ton of iron lose in being converted into such square iron?

Answer. It will cost to roll one ton	$14 87
The loss is, as near as I can estimate it, 3 per cent. on $80	2 40
	17 27

Two tons a day constitute the average work, which yields a profit on rolling of $2 73 per ton, equal to $5 46 per day, on an establishment worth $20,000.

Question. Have you examined the estimates and calculations attached to a petition and memorial of the inhabitants of the counties of Morris, Bergen, and Sussex, in your State, dated 18th January, 1828? If yea, are those estimates and calculations substantially correct?

Answer. I have examined these estimates, and find them in every material particular correct, and I refer to them as a part of this answer.

A STATEMENT OF FACTS AND ESTIMATES SHOWING THE NATURE, EXTENT, AND RESULTS OF THE IRON-MAKING BUSINESS AS CONDUCTED IN THAT SECTION OF THE STATE OF NEW JERSEY REFERRED TO IN THE PRECEDING MEMORIAL.

1*st. The nature of the business.*

The iron-making business in this section of country is principally conducted by persons who have severally commenced their operations by the purchase of a tract of land, embracing the necessary water-power for propelling the works, and affording a sufficient quantity of timber to supply them with coal for a number of years. In the improvement of such tracts, the first step is the erection of a dam, a forge, or iron mill, which usually contains two fires; two pair of bellows; one hammer, anvil, and the harness connected therewith; two water wheels to move the bellows and ore-stampers, and one for the hammer; a coal-house; a smith's shop; and dwellings for the owner and workmen.

The business then proceeds in the employment of the necessary workmen, such as wood-choppers, colliers, teamsters, and forgemen, and the preparation of teams for carting the coal, ore, and iron. It is the practice of the owners, in the prosecution of their business, to furnish to the workmen at the works such supplies of provisions and other necessaries as they may require.

2*d. The extent of the business and facilities for enlarging it.*

1st. The amount of iron actually made per annum, so far as the same can be ascertained by the returns from the different forge owners, is 2,750 tons.

2. The amount of capital invested embraces the following items, viz: Cost of erecting 110 forge fires now in operation, at an average expense, including machinery, dams, and coal-houses, of $1,500 each	$165,000 00
Amount invested in wood land, allowing each fire to require 750 acres for its support in producing its proportion of the 2,750 tons made in all, equal to 82,500 acres, at an average price (the water privileges included) at $10 per acre	825,000 00
The expense of teams, tools, &c., for each fire, is $500	55,000 00
Cost of houses for the accommodation of workmen, allowing to each fire five houses, at $200 each, $1,000	110,000 00
Amount of floating capital necessary to conduct the business, $500 for each fire	55,000 00
	1,210,000 00

3. The number of workmen employed in the business, allowing each fire to require two forgemen, two colliers, two cartmen, one coal-stocker, five wood-choppers, and a carpenter and blacksmith, equal to one hand, are thirteen to each fire, numbering in all 1,430 workmen, who, with their families of four persons each, make the number of souls dependent upon the business 5,720.

4. The facilities for extending the business are ample. There are now in operation, as appears by this statement, 110 forge fires, producing, on an average, about 25 tons each per annum. Were sufficient encouragement afforded, it is presumed that these fires would be made to produce 35 tons each per annum, instead of the present quantity, and that a number more of equal ability would soon be put in operation, all of which could be fully supported with charcoal and ore, the materials now used in the manufacture.

3*d. The results of the business and details of the manufacture.*

To make one ton of bar iron it requires—	
Three tons of ore, at an average cost of $5 per ton	$15 00
Ten loads of coal, at $4 per load	40 00
The additional expenses are—	
Stocking ten loads of coal, at 1*s*	1 25
Small repairs of forge, per ton	1 50
Wages of workmen for making, per ton	16 50
Average expense of cartage and freight to New York, per ton	5 00
	79 25

The average price of American bar iron in New York for most of the time during the last eleven years has not been greater than it now is, viz: $70 to $80 per ton.

In the above estimate of cost in making one ton of iron, it is assumed that the coal and ore are purchased by the manufacturer at the current prices. If, however, the coal is made upon his own premises, and the ore raised from his own mine, the following estimate will show the result:

Cost of cutting 20 cords of wood for one ton of iron, at 3*s*. per cord	$7 50
Cooling 10 loads of coal, at 12*s*. per load	15 00
Carting 10 loads of coal, at 8*s*. per load	10 00
Stocking 10 loads of coal, at 1*s*. per load	1 25
Raising 3 tons of ore, at 12*s*. per ton	4 50
Carting 3 tons of ore, at 8*s*. per ton	3 00
Wages for making 1 ton of iron	16 50
Small repairs of forge per ton	1 50
Cartage and freight to New York, per ton	5 00
	64 25

Should an allowance be made in the last estimate for the value of the standing wood used in making the coal, and of the ore in the bed, the following sum should be added to the amount of this estimate, viz:

Twenty cords of standing wood, at 4*s.* per cord	$10 00
Three tons of ore in the bed, at 12*s.* per ton	4 50
	14 50
Amount of last estimate added	64 25
	78 75

It is perceived that the foregoing estimates include no account of interest of capital invested, decay of works, expense of management, taxes, &c.; nor is any provision made for risks or losses, although the business is greatly exposed to the hazards of both. Were these items estimated, there should be an addition of $10 to $15 per ton to each of the foregoing estimates. It will also be perceived that in this statement no estimate has been submitted of the amount of capital invested in mines, or the cost of opening them, from the impossibility of arriving at anything satisfactory respecting them. It can only be stated that there are 50 mines in this district already opened, 15 of which are at present worked, and that the quantity of good ore is presumed to be inexhaustible.

This statement is, moreover, strictly confined to facts and estimates, in relation to manufacturing of bar iron, without any allusion to furnaces, of which there are several, or to rolling-mills, of which there are four in the district—three situated at Dover, and owned by Messrs. Blackwell & McFarlan, of the city of New York, which annually convert into rolled iron 1,000 tons of the manufactures of the district; and the other at Rockaway, owned by Colonel Joseph Jackson, is capable of rolling about 400 tons more.

These estimates state that there are three rolling-mills situated at Dover. In reference to them, in my examination, I have considered these three mills only as one, as they all belong to the same owners and are connected with our establishment.

Question. Will you give the committee the alterations which you think judicious in the present rates of duty upon the different descriptions of iron upon which, in your opinion, an alteration of duty is required?

Answer. The following, in my opinion, are the alterations which should be made in the present rates of duty:

On iron, in bars or bolts, not manufactured, in whole or in part, by rolling, one cent per pound.

On round iron or braziers' rods of three-sixteenths to twelve-sixteenths of an inch diameter, inclusive, and on square iron, rolled or slit, of one-fourth to three-fourths of an inch diameter, inclusive; on iron in sheets, and hoop iron, and on iron rolled or slit for band iron, scroll iron, or casement rods, three cents per pound.

On all other kinds of iron, in bars, flat, square, or round, manufactured, in whole or in part, by rolling, two cents per pound.

Testimony in relation to steel.

THURSDAY, *January* 10.

By the Hon. Richard Keese:

Question. Have you any knowledge of the manufacture of steel?

Answer. The duty on steel should be increased, but I do not personally know anything about the manufacture of the article. I think it the policy of the Government to protect the article, although I think it would raise the price at first.

FRIDAY, *January* 11.

By the Hon. John Mitchell:

Question. Would it be beneficial or injurious to the manufacturing interests of the country to increase the duty on steel?

Answer. I should say that it would be injudicious to increase the duty until it is better ascertained whether the quality necessary for use can be made here, and I doubt whether the quality of iron be such as will make it so good as that imported; if it be, we have not yet acquired proficiency in making it.

TUESDAY, *January* 22.

By Mr. Joseph Jackson:

Question. Have you any knowledge of the manufacture of steel?

Answer. No; I have no practical knowledge upon the subject.

Question. Would it be good policy to increase the duty on steel?

Answer. My opinion is that the duty on steel is at present sufficient. I speak with reference to my section of country, and I do not think it would benefit that section to increase the duty. I cannot judge of the policy of doing it.

Testimony in relation to wool.

TUESDAY, *January* 15, 1828.

Present: The honorables Rollin C. Mallary, chairman; James S. Stevenson, Lewis Condict, Thomas P. Moore, Silas Wright, jr., William Stanberry, and William D. Martin.

Hon. Nathaniel Garrow admitted and sworn:

Question. Is the growing of wool a considerable business with the farmers in your section of the country?

Answer. It is.

Question. Where is the surplus of their wool marketed?

Answer. It is sold partly at Oriskany factory, and some is sent to Rhode Island; but there is no good market for it. Many farmers now have on hand the fleeces of the last year.

Question. Is the number of sheep increasing or diminishing in your section of the country?

Answer. I should think the stock is rather on the decline.

WEDNESDAY, *January* 16, 1828.

Simon N. Dexter admitted and sworn:

Question. What has been the average number of pounds of wool manufactured annually in the factory referred to for the last three years?

Answer. About sixty thousand pounds annually for the last three years. I know this from my knowledge of the purchases, all of which have been manufactured, except a deduction for some sent to the Clinton factory.

Question. What proportion of this wool was imported, and what of domestic growth; and is it usually purchased in the fleece?

Answer. We have worked no foreign wool in that time, except one lot of Saxony, which was probably from three to six thousand pounds. Our purchases have been made exclusively from the farmers and in the fleece. The Saxony wool cost more than a dollar per pound.

Question. What has been the quality of the wool mostly purchased for the use of your factory, and what have been the average prices per pound paid at the factory for the last three years?

Answer. The wool has been generally from three-quarters to full-blooded merino; some little of the half-blood may have been purchased three years ago; it was, however, but little. In 1825 the wool averaged sixty-five cents, but it was not so good as some bought since, for wool has been constantly improving. In 1826 the average may be set down at fifty cents per pound. During 1827 I would say the average has been thirty-five cents for a better quality than that which cost sixty-five cents in 1825.

Question. Into how many parcels or qualities is each fleece of wool assorted at the factory for the purpose of manufacture, and what will be the difference in value between the best and poorest quality from the same fleece?

Answer. I am not an operator in wool and cannot speak positively, but I think there are six distinct qualities or classes into which the wool is assorted after it is purchased. To suppose a lot of one hundred pounds of prime wool, at thirty-five cents, there is probably five pounds of the best quality, called pick-lock, and this is worth $1 40 per pound. The second quality is called superfine, and of this there will be something like twelve pounds, and this I presume to be worth sixty-five cents per pound. Of the third quality, called fine wool, there will probably be forty pounds, and this is worth about forty cents per pound. The fourth class or quality is, I think, called downright; of this there will be about forty pounds, and worth about twenty cents per pound. The small remainder is very inferior, worth from six to eight cents per pound, and is exclusively used for listing, &c. I now speak in reference to the prices and value in 1827.

Question. Are you in possession of the fact that there are large quantities of wool annually imported?

Answer. I am aware that there are large quantities of wool imported.

Question. Does not the importation of foreign wool give an advantage to the woolen manufacturers situated near the seaports over those situated more in the interior, like yours, by enabling them to procure foreign wool at lower rates than you can?

Answer. I think those situated on the seacoast have advantages in that particular, but they are not very important.

Question. If wool can be imported so low as materially to diminish the wool-growing business in your region of country, will not this operate injuriously to the interest of your factory?

Answer. It is certainly to the interest of the factories generally in the interior to encourage the growing of domestic wool.

Question. Do you find any difficulty in procuring as much domestic wool as is wanted at your factory, or have you a surplus?

Answer. There is a surplus of domestic growth.

Question. What is the average price of the common domestic wool of your section of country?

Answer. Very little is raised which is not crossed, in a degree; but the lowest prices of that brought to the factory for the last year has been from eighteen to twenty cents per pound. There is some grown among the farmers even coarser than this, but I do not know that its price would vary materially from this. This wool forms only a small share of the wool raised in the country, and most of it is raised in the back settlements, and for domestic use. About one-eighth of the wool purchased at the Oriskany factory is of this quality.

THURSDAY, *January* 17.

Simon N. Dexter, in continuation:

Question. Of the wool imported is the largest quantity of the coarse or fine qualities?

Answer. Of the coarser qualities, I believe.

FRIDAY, *January* 18, 1828.

Hon. Aaron Tufts admitted and sworn:

Question. What has been the average number of pounds of wool manufactured annually in the factory referred to for the last three years?

Answer. The quantity has been about 40,000 pounds annually since we commenced operations. I find that we purchased from 1st June, 1826, to 1st July, 1827, 45,532 pounds of wool.

Question. What proportion of this wool has been imported, and what proportion of domestic growth, and is it usually purchased in the fleece?

Answer. Of the last purchase there were of domestic wool 34,938 pounds, of foreign wool there were 10,594 pounds. The domestic wool is all purchased in the fleece. The foreign wool is partially assorted, but not sufficiently so to work up.

Question. What has been the quality of wool mostly purchased for the use of your factory, and what has been the average prices per pound paid at the factory for the last three years?

Answer. Between June, 1826, and July, 1827, the average price of American wool purchased by us was thirty-seven and three-quarters cents. It was the intention to purchase none inferior to three-quarters merino, though it is likely all was not so good as that. We intended to purchase from three-quarters to full-blood, or the best quality. During the same period the average cost of foreign wool was thirty-eight and a half cents. I do not think the foreign purchase so fair as the domestic growth, but there was less waste in cleansing it.

Question. Into how many parcels or qualities is each fleece of wool usually assorted at the factory for the purpose of manufacture, and what will be the difference in value between the best and the poorest quality from the same fleece?

Answer. Some fleeces make more parcels than others. We never make more than nine parcels at our factory. Some fleeces make not more than two. The finest parcel, which is called picklock, is worth a dollar and twenty cents per pound; of this there is but little. The ninth or lowest quality would not be worth more than ten cents. I am not sufficiently acquainted with the character or quantity of the intermediate qualities to fix their respective prices, for I am not a practical operator.

SATURDAY, *January* 19.

Hon. Aaron Tufts, in continuation:

Question. Is the growing of wool a considerable business with the farmers in the neighborhood of your factory; and is there a surplus of domestic wool in your neighborhood over and above what is demanded by the manufacturers in the same section of country?

Answer. The growing of wool is a considerable business with the farmers of my neighborhood, but they do not furnish a twentieth part of what is demanded by the manufactories in the vicinity. The factories in that section of country are generally supplied with wool from Connecticut, the western part of Massachusetts, New Hampshire, Vermont, New York, and a small quantity from Pennsylvania. I have seen large quantities of wool from Ohio in the Boston market, but I never bought any of it.

Question. Are you a wool-grower; and if you are, what number of sheep do you own, and what number of pounds do your flocks yield?

Answer. I am a wool-grower, and own about 509 sheep. My flock consists of fine-wooled sheep, but do not yield quite 2½ pounds wool per head, on the back, well washed.

Question. Has wool depreciated materially in price within the last three years; if so, to what is the depreciation to be attributed?

Answer. It has depreciated very considerably. I attribute the depreciation to the low price of woolen goods.

Question. Are you apprised of the fact that large quantities of wool are annually imported; and does not this tend to depreciate the price of the domestic wool?

Answer. I am. I do not think this tends, in the least, to depreciate the price of domestic wool. The reason I assign for this opinion is, that the manufacturer now pays so high a price for wool as to render his business unprofitable and bad, and, of consequence, if none was imported, we could pay no higher price.

Question. What are the usual qualities of wool imported?

Answer. Various qualities are imported. Some has been sold in Boston as low as 6 cents per pound, and from that to the finest Saxony wool, which has sold as high as $1 60. Considerable quantities of the intermediate grades are also imported. The largest quantity imported sells from 10 to 16 cents per pound in Boston.

Question. Is the number of sheep increasing or diminishing in your section of country?

Answer. They increased very rapidly until the year 1826; since which time many of the farmers have disposed of their flocks, and others seem disposed to do so, in consequence of the low price of wool. On the whole, I think the stock is diminishing.

Question. Is there as much wool grown in Massachusetts as is consumed in the woolen manufactories of that State; if not, what proportion of the whole quantity do you think is imported, and what proportion is grown in the State?

Answer. All the wool grown in Massachusetts furnishes but a small proportion of what is manufactured in that State. I think fully one-fourth of what is there manufactured is imported. The State may furnish one-twelfth, but this is mere conjecture. As I have already stated, the principal supply is from the neighboring States.

Question. Is it, in your opinion, important to the farming interest of your State to discourage the importation of foreign wool?

Answer. It is, in my opinion, of no consequence, unless you can enable the manufacturer to furnish the farmer a market.

Question. What quantity of the domestic wool, stated by you to have been purchased in 1827 by the factory in which you are concerned, was supplied from sheep owned by you?

Answer. My own shearing of 1827 formed no part of what was furnished to the factory in which I am concerned. I have it still in hand. I supplied the factory in 1826 with 800 or 1,000 pounds.

Question. Where manufacturers of woolens are wool-growers also, but grow less wool than they manufacture, are they not interested in keeping down the price of wool, as they are buyers, not sellers of wool?

Answer. To a sole proprietor of a manufactory it would be; but to a joint proprietor it would depend upon the preponderance of interest in the one branch of business or in the other.

Question. What proportion in cash does raw wool bear to the present price of the fabric, estimating that cost at 35 cents per pound?

Answer. My opinion is, about one-half.

Question. What is the present difference between the price of wool in Europe and the United States, of the same quality?

Answer. I am not an importer, and therefore derive my information from those who are, and I have often understood from them that the prices are from 60 to 70 per cent. higher in this country than in Europe, of wool costing over 10 cents per pound in Europe. This would not apply to the wool under 10 cents.

Question. What is the price, in the American market, of the common domestic wool, in the fleece?

Answer. The common domestic, native wool, in the fleece, is worth, in our markets, or delivered at our factories, from 20 to 25 cents per pound. We do not purchase that kind of wool.

Question. From your knowledge of the different qualities of wool used by the American manufacturers, will foreign wool, costing abroad 8 cents and under, come in competition with domestic wool?

Answer. I should think not. [The witness presented to the committee several samples of wool, with the following explanation:

Barbary wool, present price in Boston, 6 cents per pound.
1. Smyrna wool.....do.....12.....do.
2. Smyrna wool.....do.....9½.....do.
Russia wool .....do.....13½.....do.
Adrianople wool .....do.....14.....do.

The Russian sample and No. 1 parcel of the Smyrna he thinks have been washed, the others not.]

Question. Of what kind of wool are the fabrics made commonly called negro cloths, and where is it produced?

Answer. They are usually made of the Smyrna, Buenos Ayres, and Adrianople wool, I think, though I have never made any of these cloths.

Question. Did the deputation of which you were a member advocate an increase of duty on imported wool, or did they discourage such increase?

Answer. I believe that a majority of the deputation, and I do not know but that all of them were in favor of an increased duty, provided such an increase of duty could be imposed upon the manufacturers of wool as to afford a market for the wool; and also provided the duty on wool should not take place immediately. This was my wish, and I think it was that of Mr. Bates, and upon these conditions we did advocate an increased duty on imported wool.

Question. Have you not understood that at the time Great Britain repealed her duty on imported wool she also repealed her duty on the exportation of wool; and are not our manufacturers now able to obtain wool from Great Britain cheaper than they could whilst her import and export duties stood as they did prior to the repeal in 1824, independent of the change in our duty?

Answer. I am aware that England, when she repealed her duty on imported wool, also repealed, in whole or in part, the duty on wool exported. I think the repeal of the British duty on exported wool cannot affect the price of wool imported here, because we can obtain it from other European countries, and because the United States have increased their duties on imported wool. Other things being equal, we could have imported wool cheaper from England after the export duty was repealed. I believe that not a pound of wool of British growth is ever brought into the United States. I never saw any. Great Britain sends here wool of Saxony, Spain, and other countries.

Question. Why is German and Spanish wool imported from England, in preference to importing it from the countries where produced?

Answer. It is likely that the repeal of their duty caused larger shipments to England than were necessary for their consumption, and it was, of consequence, exported to this country.

MONDAY, *January* 21, 1828.

James Shepherd admitted and sworn:

Question. What has been the average of pounds of wool manufactured annually in the factory referred to for the last three years?

Answer. I cannot state as to any time previous to January 1, 1826. From January 1, 1826, to July 1, 1827, the quantity manufactured was 102,159 pounds of wool of all descriptions.

Question. What proportion of this wool has been imported, and what proportion of domestic growth; and is it usually purchased in the fleece?

Answer. Our purchases for the period of time mentioned in the last answer were as follows:

Of American wool.....	13,500 at 65 cents.	Saxony wool.....	8,104 at 114 cents.
Of American wool.....	53,714 at 53 cents.	Saxony wool.....	11,386 at 95 cents.
Of American wool.....	3,205 at 45 cents.	Spanish wool.....	12,250 at 85 cents.
Making a total of.....	70,419 pounds.	Total of foreign wool...	31,740 pounds.

The prices as above stated are the average prices of the purchases, both as to quantity and price, and in the order of time during the several half years embraced within the period of eighteen months, except the Spanish wool which was purchased at one time and cost the price set down. My purchases of American wool have always been in the fleece.

Question. What has been the quality of the wool mostly purchased for the use of your factory, and what have been the average prices per pound paid at the factory for the last three years?

Answer. It has always been my object to purchase the finest wool, foreign and domestic, which the market would afford. I have purchased very little native wool of the low or inferior quality. The quality and average prices have been stated in my answer to the last interrogatory.

Question. Into how many parcels or qualities is the wool usually assorted at the factory for the purpose of manufacture, and what will be the difference in value between the best and poorest qualities?

Answer. I have divided the American wool into the following parcels, viz: picklock, prime, and Nos. 1, 2, 3, 4, 5, 6; then livery, listing, head, neck, fribs, and skirting. Some foreign wool we purchase assorted and some in the fleece, Saxony particularly. Of this, such as is bought in the fleece is assorted into four parcels, denominated 1, 2, 3, 4 qualities. Spanish wool is purchased assorted into qualities, marked R, F, T, and S. Since the 1st of July last I have been in the habit of buying American wool, assorting, and selling it assorted, picklocks, at $1 per pound; prime, at 90 cents; No. 1, at 80 cents; No. 2, at 70 cents; No. 3, at 55 cents; No. 4, at 40 cents; No. 5, at 35 cents; No. 6, at 25 cents, and listing, at 20 cents. The profits upon this business have netted me about five per cent. for the last six months. The relative quantity of the several parcels, when assorted, depends on the quality of the wools.

Question. Is the growing of wool a considerable business with the farmers in the neighborhood of your factory, and is there a surplus of domestic wool in your neighborhood over and above what is demanded by the manufacturers in the same section of country?

Answer. It is a very extensive business, but there is a large deficiency in the section of country in

which I reside in the quantity grown and what is wanted for manufacturing. That part of the country is supplied partly by imported wool from other parts of Massachusetts, from others of the New England States, and from New York.

Question. Are you a wool-grower; and if you are, what number of sheep do you own, and what number of pounds of wool do your flocks yield?

Answer. I am a wool-grower, and have now from 1,200 to 1,400 sheep, yielding about three pounds of wool each, on the average.

Question. Has wool depreciated materially in price within the last three years; if so, to what is the depreciation to be attributed?

Answer. It has depreciated in price during that time. In 1825 I sold my wool to our factory at 75 cents per pound. In 1826 I sold to the same at 62½ cents per pound; and in 1827 I sold in the Boston market at 55 cents per pound. The wool was well washed and in good order, and shorn from a mixture of some Saxony, some full-blooded merino, and some crossed breed, constituting, on the whole, as good a flock as any other in the country. This depreciation in the price of wool has been occasioned, I believe, by a diminution in the price of cloths.

Question. Are you apprised of the fact that large quantities of wool are annually imported; and does not this tend to depreciate the price of the domestic wool?

Answer. I am aware that large quantities of foreign wool are imported. I considered the duty laid on foreign wool by the act of 1824 as striking at the foundation of the manufacturing system. I am of opinion that, if the duty laid on foreign wool had not been more than one-fourth what it was, wool-growers and manufacturers would have both done better. I am of opinion, also, that the imported wool has no effect on the price of domestic wool. I prefer the latter, whenever I can procure it, to any that is imported.

Question. What are the usual qualities of wool imported?

Answer. Of late the importations have been more of the coarsest quality than of any other. The coarse wools are for carpet work, negro cloths, &c. Fine wools are also imported from Germany and Spain. Middlings are from Portugal, the Netherlands, Russia, and South America. I bought at the auction sales this fall a quantity of coarse Russia wool at 13 cents per pound, and would sell it at the same price.

Question. Is the number of sheep increasing or diminishing in your section of country?

Answer. The number is diminishing fast.

Question. Is there as much wool grown in Massachusetts as is consumed in the woolen manufactories of that State? If not, what proportion of the whole quantity do you think is imported, and what proportion is grown in the State?

Answer. There is not, nor can I form an idea what proportion is brought from other places, compared with what is grown there. I doubt whether Massachusetts furnishes more than one-third of the domestic wool which she manufactures.

Question Is it, in your opinion, important to the farming interests of your State to discourage the importations of foreign wool?

Answer. I do not think it is.

Question. What quantity of the domestic wool, stated by you to have been purchased in 1827 by the factory in which you are concerned, was supplied from sheep owned by you?

Answer. I furnished none in 1827. I supplied the factory with my whole crop in 1826, which was about 3,200 pounds.

Question. Where manufacturers of woolens are wool-growers also, but grow less wool than they manufacture, are they not interested in keeping down the price of wool, as they are buyers not sellers of wool?

Answer. No; I consider not.

Question. What proportion in cash does raw wool bear to the present price of the fabric, estimating that fabric at $1 per yard?

Answer. Wool costing from 20 to 75 cents is half the price of the fabric. When it costs more than 75 cents, the price of labor does not increase, and the value of the fabric is increased in proportion to the price of the wool.

Question. What do you understand to be the present difference between the price of wool in England and the United States of the same quality?

Answer. If wool be sold here, it commands 50 per cent. in addition to its price in England, and this is the lowest price at which it can be sold to cover all expenses. Some sales have been made here at a higher price. I cannot say what is the comparative price of American wool to an American manufacturer, compared with the price which an English manufacturer would have to pay for it there, because the wool manufactured by them severally is never the same.

Question. Do you know the relative prices at which wool can be furnished from the port of Cadiz, in Spain, to the manufacturer in Manchester, in England, compared with the prices at which it can be furnished to the manufacturer of Boston, in Massachusetts?

Answer. I do not know.

Question. What is the price in the American market of the common domestic wool of native growth?

Answer. The price is about 25 cents per pound.

Question. From your knowledge of the different qualities of wool used by the American manufacturers, will foreign wool, costing abroad eight cents and under, come into competition with domestic wool?

Answer. No; it cannot.

Question. Of what kind of wool are the fabrics made commonly called negro cloths; and where is it produced?

Answer. A great proportion of that kind of cloth is made of wool from the Netherlands; some from South American wool, but this is not found as good.

Question. What was the average annual expense of keeping your sheep during the years 1825, 1826, and 1827?

Answer. One dollar and fifty cents per head. This would be the fair average for the last three years.

Question. Having stated that the average price paid by you for American wool was forty-five cents, what was the highest and what the lowest prices you gave in 1827 for domestic wool?

Answer. The highest price was fifty-five cents and the lowest thirty cents. This was all clean washed wool. We bought none of the native wool.

Question. Do you believe that laying a considerable duty on imported wool would be injurious to the interests of the woolen manufactures of your section of country; would it tend to force the woolen manufactures into those sections of the United States where wool can be grown to more advantage than in Massachusetts?

Answer. I do believe a considerable duty on imported wool would be injurious to the manufacturers of woolens in my section of country; but I do not think it would tend to force the American manufacturing establishments from us to other sections of the country.

TUESDAY, *January* 28, 1828.

William Phillips admitted and sworn:

Question. What has been the average number of pounds of wool manufactured annually, in the factory referred to, for the last three years?

Answer. I cannot state the precise amount during that period. Previous to 1827 we usually manufactured from 8,000 to 12,000 pounds. The operations of the present year, commencing in July last, will consume about 25,000 pounds.

Question. What proportion of this wool has been imported and what proportion of domestic growth; and is it usually purchased in the fleece?

Answer. We have worked no imported wool within the last three years. Our consumption has been exclusively of domestic growth, purchased in the fleece most usually.

Question. What has been the quality of the wool mostly purchased for the use of your factory; and what have been the average prices, per pound, paid at the factory for the last three years?

Answer. We have worked full-blooded merino, and from that down to half-blood. A small quantity of native wool only has been used. In 1825 the average price was fifty-three cents, or nearly that. In 1826 it cost about thirty-eight cents. In 1827 we procured it for thirty-seven cents. These prices were paid for wool washed on the sheep and delivered at the factory.

Question. Into how many parcels or qualities is the wool usually assorted at the factory for the purpose of manufacture; and what will be the difference in value between the best and poorest qualities?

Answer. We generally divide it into five parcels. I will not undertake to fix the prices or value of the several parcels when assorted.

Question. Is the growing of wool a considerable business with the farmers in the neighborhood of your factory; and is there a surplus of domestic wool in your neighborhood over and above what is demanded by the manufacturers in the same section of country?

Answer. It is an extensive business in Orange county.

Question. Are you a wool-grower; and if you are, what number of sheep do you own; and what number of pounds do your flocks yield?

Answer. I am a wool-grower, and have between six and seven hundred sheep. It is generally estimated that they will yield three pounds each; but I think two and three-quarters pounds is a more correct one. My brother, who has some connexion with me in business, has from a thousand to twelve hundred head of sheep. They yield in wool, I presume, about the same proportion, and the wool of both flocks is worked up in our factories.

Question. Has wool depreciated materially in price within the last three years; and if so, to what is the depreciation to be attributed?

Answer. It has depreciated, and I attribute it to the low price of cloths.

Question. Are you apprised of the fact that large quantities of wool are annually imported; and does not this tend to depreciate the price of the domestic wool?

Answer. I am aware that large quantities of wool are imported, and it must have a decided effect on the price of the wool grown in this country. But until cloths sell better we could give no more for domestic wool than we now give; yet the manufacturers generally would consume a much greater quantity of domestic wool if there was a sufficient supply, and if there were no importations of foreign wool.

Question. Is the number of sheep increasing or diminishing in your section of country?

Answer. I am of opinion that they are decreasing. Those who have small flocks will not keep them.

Question. Is it, in your opinion, important to the farming interest of your State to discourage the importations of foreign wool?

Answer. I think it important to the farming interests of New York to discourage the importations of foreign wool.

Question. Where manufacturers of woolens are wool-growers also, but grow less wool than they manufacture, are they not interested in keeping down the price of wool, as they are buyers not sellers of wool?

Answer. I think not; for the manufacturer is interested in keeping wool at a fair price, or he cannot procure it.

Question. What proportion in cash does raw wool bear to the present price of the fabric?

Answer. It costs something less than the price of manufacturing it.

Question. What is the price in the American market of the common domestic wool of native growth?

Answer. I think the price is from 18 to 25 cents. It is used principally in families.

Question. Could you afford to pay the farmer a higher price for wool should the foreign fabric be admitted into our markets, as it has been for two years past?

Answer. I could not.

Question. What was the average annual expense of keeping your sheep during the years 1825, 1826, and 1827?

Answer. It is worth $1 50 per head for the grown sheep, and 75 cents for the lambs.

Question. Having stated that the average price paid by you for American wool was 37 cents, what was the highest and what the lowest prices you gave in 1827 for domestic wool?

Answer. The highest was 41 cents; the lowest 28 cents.

WEDNESDAY, *January* 23.

Abraham Marland admitted and sworn:

Question. What has been the average number of pounds of wool manufactured annually in the factory referred to, for the last three years?

Answer. In 1825 I manufactured about 34,000 pounds of wool; in 1826 I manufactured about 34,000 pounds of wool; and in 1827 I manufactured about 51,000 pounds of wool.

Question. What proportion of this wool has been imported, and what proportion of domestic growth; and is it usually purchased in the fleece?

Answer. In 1825 one-half was imported; in 1826 a very small share, say one-fourth; and in 1827 none was imported. About one-fourth of the domestic wool I use is purchased in the fleece, the residue is pulled wool assorted; but none of the pulled wool I use is suitable for making broadcloths or kerseymeres, and not so good for satinets as fleece wool; but the relative prices of it in the market are usually higher than fleece wool.

Question. What has been the quality of the wool mostly purchased for the use of your factory; and what have been the average prices per pound paid at the factory for the last three years?

Answer. My intention has been to purchase various qualities of wool; about one-half of the whole has been first quality lambs' wool, and the price of this in 1825 was, on the average, about 52 to 55 cents per pound. In 1826 the same quality was about 40 cents; and in 1827 the same quality was about 35 to 37½ cents per pound. The next kind is what we call first quality spinning wool; then second quality lambs' wool; and then fleece wool sheared. These last three qualities are used in about equal quantities. The price of the spinning wool was, in 1825, from 40 to 42 cents per pound; that of the second quality lambs' wool was from 30 to 33 cents per pound, and the fleece wool was about 40 cents per pound. In 1826 the first quality of spinning wool was about 35 to 37½ cents per pound; second quality of lambs' wool, 28 to 30 cents per pound; and the fleece wool about 37 cents. In 1827 the first quality of spinning wool was about 30 cents per pound; lambs' wool 25 cents per pound; and fleece wool from 25 to 27 cents, native fleeces.

Question. Can you state the species of wool of which worsted stuff goods are made?

Answer. In England they use a long staple wool called "combing wool," some of it 14 inches long, and mostly grown in Lincolnshire. The long part of this wool is almost exclusively used in the manufacture of worsted stuff goods. The short part of it is combed out and called "niles," and, being mixed with other wool, is used for blankets and other coarse goods. I have always understood that the English are much averse to sending any of this breed of sheep to other countries, and strive to keep them exclusively at home. I have never heard of this breed of sheep being in this country; nor are worsted stuff goods manufactured in this country, to my knowledge.

Question. Can you give correct information as to the species of wool most suitable for the manufacture of good blankets; and have we in the United States a suitable wool for making them?

Answer. There is no wool more suitable for the making of blankets than the native wool of this country; but it has always borne too high a price to warrant the manufacture from it. During the late war I manufactured blankets for the United States Army, together with coarse kerseys, and other coarse fabrics, from the native wool of this country, because the blankets and other fabrics bore a good price, and would warrant the business. I do not think the manufacture of blankets is carried on to any extent in this country at present. The process of making blankets is very simple, easy, and cheap, the cost of the wool being a considerable share of the cost of the fabric.

Question. If you could get native wool at ten cents a pound, could you afford to make and sell blankets equal in quality to the imported, at their present selling price?

Answer. If I could get native wool now at ten cents per pound, I could make blankets at this time, and compete with the foreign article at the present selling prices, and make a fortune by it. But, at the present prices of the native wool, which I think may be stated at from 25 to 28 cents per pound, I cannot compete with foreign blankets.

Question. Is the growing of wool a considerable business with the farmers in the neighborhood of your factory; and is there a surplus of domestic wool in your neighborhood over and above what is demanded by the manufacturers in the same section of country?

Answer. It is not in the neighborhood where I live, and there is no surplus of wood beyond what is demanded by the manufacturer; on the contrary, there is a very large deficiency.

Question. Are you a wool-grower; and if you are, what number of sheep do you own, and what number of pounds do your flocks yield?

Answer. I am not a wool-grower.

Question. Has wool depreciated materially in price within the last three years; and if so, to what is the depeciation to be attributed?

Answer. It has depreciated in price; and the reason I would assign is, that the large importations of foreign woolen goods have reduced the prices of cloths, and disabled our manufacturers to pay higher prices for the article. We have always paid as high prices for our wool as we could afford.

Question. Are you apprised of the fact that large quantities of wool are annually imported; and does not this tend to depreciate the price of the domestic wool?

Answer. I do not think that any imported wool comes into competition with the wool I use at this time. I formerly bought for the same use wool imported from Jutland, until the same kind of American wool fell in price. There is now Jutland wool of the same kind in the Boston market, which does not sell readily; but I think that the importation of this Jutland wool assisted to reduce the price of the American, and that this would again be purchased if American wool of this kind should rise in price. If it does not, I think this Jutland wool will remain on hand. I should also think that there are other kinds of wool imported which come into competition with some kinds of domestic wool.

Question. What are the usual qualities of wool imported?

Answer. I am not much acquainted with the qualities of imported wools at this time.

Question. Is the number of sheep increasing or diminishing in your section of country?

Answer. I should think they are diminishing; and I would assign, as one reason of the fall in the price of pulled wool, that so many sheep and lambs are killed; and this is the wool pulled from the skin after the sheep are killed.

Question. Is there as much wool grown in Massachusetts as is consumed in the woolen manufactories

of that State? If not, what proportion of the whole quantity do you think is imported; and what proportion is grown in the State?

Answer. There is not anything like it. I cannot tell the proportions of foreign and domestic wool worked in the State. The larger share of the wool I use is grown in the States of New York and Vermont, and a smaller share in Massachusetts and New Hampshire.

Question. Is it, in your opinion, important to the farming interest of your State to discourage the importations of foreign wool?

Answer. I should think it was a matter of interest to the farmers of my State. But, at the same time, I should think it important to the country that a corresponding duty should be imposed upon imported woolen goods.

Question. Where manufacturers of woolens are wool-growers also, but grow less wool than they manufacture, are they not interested in keeping down the prices of wool, as they are buyers and not sellers of wool?

Answer. I should think they were.

Question. What proportion in cash does raw wool bear to the present price of your fabric?

Answer. In the coarse goods I make, the cost of the wool is about one-half the cost of the fabric; in the finer fabrics, it is not quite so much.

Question. What do you understand to be the difference between the price of wool in England and the United States of the same quality?

Answer. I am unable to say. I understand it is much lower in England.

Question. Could you afford to pay the farmer a higher price for wool, should the foreign fabric be admitted into our markets as it has been for two years past?

Answer. We could not under the present duties.

Question. What were the highest and lowest prices which you paid for wool in 1827?

Answer. The highest price I paid last year was about 37½ cents per pound, and the lowest price 20 cents per pound.

Question. Do you think that laying a considerable duty on imported wool would be injurious to the interest of the woolen manufacturers in your section of country? Would it tend to force the manufactories into those sections of the United States where wool can be grown to more advantage than in Massachusetts?

Answer. It would, unless there was a corresponding increased duty on imported cloths; if this should be the case, I think an increased duty on wool would not injure the manufacturer; and if at all, it would injure him but a very short time, as there would very soon be a domestic supply. I think an increased duty on wool would not have a tendency to remove the manufacturers from Massachusetts, because the transportation of wool from the different parts of the country is so cheap.

FRIDAY, *January* 25, 1828.

William W. Young admitted and sworn:

Question. What has been the average quantity of wool consumed for the last three years in your factory?

Answer. The greatest quantity of clean wool used by us in any one year has been about 30,000 pounds, and this was previous to 1825. In 1825 I do not think we worked more than 15,000 pounds. In 1826 and 1827 not more than 12,000 pounds in each year, but with the capacity to consume double that amount. At the close of the year 1825 we began to feel a depression in the business, and to curtail it, as we anticipated a further depression. We should have closed our business entirely, but we did not like to discharge our hands and turn them out of doors without employment. During the time subsequent to the close of the year 1825 we made it part of our business to put our mill gearing into complete repair. The machinery we did not repair. We then contemplated turning our mills to some more profitable use, in case the woolen business should not improve.

Question. What proportion of this raw material was imported; and what proportion was of domestic production?

Answer. We have never kept an exact register of purchases, so as to distinguish between foreign and domestic wool, but I believe the wool worked at the factory during the whole time, since 1813, has been about half foreign and half domestic wool.

Question. What were the relative qualities and prices of the raw material consumed in your factory?

Answer. It has always been our intention to purchase the finer qualities of wool, and we have adhered to that intention as far as practicable. In 1825 we paid for what is called full-blooded American merino in the fleece, entirely unwashed, or in the yolk, an average of 40 cents per pound; for coarse German wools, cleaned upon the sheep, in the fleece, from 16 to 20 cents per pound. These last were very coarse wool. The 40 cents for the merino in this state is equal to 80 cents per pound for the same wool cleaned. In the same year we purchased a lot of merino wool from one particular flock, which was considered better than the average lots, and for which we paid in the same state 50 cents per pound. The merino wool generally wastes about one-half in weight by cleaning. In 1826 we purchased a very small proportion of merino wool, and for that we paid an average price of about 33⅓ cents per pound. In the same year we purchased some Saxony wool, for which we paid on the average, for the whole year, about $1 05, making the purchases at auction and at private sale. These wools would loose about 25 per cent. in cleaning. In the same year we purchased some Spanish R wool, and paid an average of about 66½ cents, taking the whole year. These purchases were also made at auction and at private sale. These wools would loose about 12½ per cent. in cleaning. In 1827 we purchased no unwashed merino wool of any extent, but we purchased a considerable proportion of merino wool, washed upon the sheep, for which we paid 35 cents per pound. The wool would lose in cleaning about 33 per cent. We purchased also Spanish R wool, for which we paid, on the average, 57½ cents per pound. This would lose about 12½ per cent. in cleaning. We also purchased Portugal R wool, for which we paid 31½ cents per pound. This would lose in cleaning, according to our estimate, 40 per cent. We purchased also from Pennsylvania a lot of merino wool of two qualities—1st and 4th, called clean and assorted, for which we paid, 1st quality, $1 25 per pound, and for 4th quality, 37 cents per pound.

Question. Are you a wool-grower; and if so, what does it cost you per head, per annum, for keeping your sheep?

Answer. We do grow wool, and keep one hundred and fifty head of merino sheep. We give the use

of one hundred acres of land to an individual for keeping, taking care of, and shearing our sheep, but cannot say what the use of the land is worth. This person pays the taxes upon the land, and is bound to keep the flock equal to its present number; and is entitled, as compensation, to one-third of the increase. To us the keeping of sheep is a losing business.

Question. Is the growing of wool a considerable business with the farmers in your section of country?

Answer. It is not a principal business with our farmers.

Question. Is there, in your section of country, a surplus of domestic wool over and above what is required by the manufactories in the same district?

Answer. There is not a sufficiency grow for consumption.

Question. What proportion of the wool manufactured in your district of country is foreign, and what proportion is wool of the growth of the United States?

Answer. I think they are manufactured in the proportions of three pounds of American to one of foreign.

Question. From what States in the Union is the deficiency of domestic wool manufactured in your section of country obtained?

Answer. That which is not supplied from our own neighborhood is obtained mostly from Pennsylvania and Maryland; some is also obtained from New Jersey.

Question. Has domestic wool materially depreciated in price within the last three years; if yea, to what causes do you attribute the depreciation?

Answer. American wool has certainly depreciated in price, and the cause I take to be the want of demand, because the manufacturer cannot buy.

Question. Is the number of sheep increasing or diminishing in your neighborhood?

Answer. I think there has not been much alteration, but I think rather decreasing for the last three years.

Question. What proportion in cash does the present cost of wool bear to the present cost of the fabric as manufactured at your factory?

Answer. The calculation is, that cassimeres of all colors, except blue, must bring double the price of the raw material to secure the manufacturer against loss; blues must bring from twenty-five to thirty-five cents, according to the price of indigo, the yard, more than double the raw material, to prevent loss.

Question. What is the present price in the American markets of common domestic wool of native growth?

Answer. I am not able to state the price.

Question. Do you know the present difference in price of wool of the same quality in the British and in the American markets?

Answer. Relying upon the best information I have received from England, the price of wool in 1826 was, for English merino, from one shilling to one shilling and nine pence; the same in grease, one shilling; South Downs, one shilling; best Spanish, two shillings and nine pence to four shillings; Spanish Segovia, one shilling and nine pence to three shillings; Spanish Seville, from one shilling and two pence to one shilling and six pence; best Saxony, from three shillings to seven shillings; second and third Saxony, one shilling and six pence to three shillings; Austrian, fine, two shillings and nine pence to six shillings. These were the prices in July, 1826. If large purchases were made, there would be a deduction of something like twenty per cent. Scotch lay wool, from three and a half pence to four pence; Cheviot wool, mixed, six pence to seven pence; white, eight pence to ten pence; York wool, grown in England, nine pence to ten pence; next quality, eight pence to nine pence; wet, seven pence to eight pence. These prices are taken from the letter of an English manufacturer of late date. The difference in price is from sixty to seventy per cent.

Question. Is it important to the farming interest of your State to discourage the importation of foreign wool?

Answer. I do not think it important to the farming interests of the State of Delaware to discourage, at present, the importation of foreign wool, although it may be so in future.

Question. Can the American manufacturer afford to pay a higher price for domestic wool than that article now commands, while the present price of cloth continues?

Answer. They cannot.

Question. Does the importation of foreign wool contribute to depress the price of domestic wool in our markets?

Answer. I do not feel competent to give a definitive answer; but if cloth brought a good price, wool would be in demand.

Question. Are you in possession of the fact that considerable quantities of wool are imported?

Answer. There are large quantities of coarse and other wools imported, but the quantity I cannot tell.

Question. Does not the importation of wool give an advantage to the woolen manufacturers having establishments near the seaports over those situated in the interior districts where wool is grown?

Answer. I should think not.

Question. What are the usual qualities of wool imported into Philadelphia?

Answer. German, Saxony, Spanish, Portuguese, Smyrna, South American, of high and low prices. I do not recollect any other kinds.

Question. Do you believe that laying a considerable duty on imported wool would be injurious to the woolen manufacturers near the seaports?

Answer. It would be injurious unless they are protected; but if they are perfectly protected so as to give them the whole market, it would be of no consequence what duty was imposed on wool.

Question. Where woolen manufacturers are wool-growers also, but manufacture considerably more than they procure from their own flocks, is it not advantageous to them that the price of wool should be low, as they are buyers and not sellers of wool?

Answer. It is advantageous to every manufacturer to obtain his raw material as low, and to sell his fabric as high as he can; but I believe the growing of the wool and the manufacture of it are incompatible in the same person.

William R. Dickinson admitted and sworn:

Question. What has been the average quantity of wool consumed for the last three years in your factory?

Answer. We have used about 35,000 pounds of wool each year for the last three years, washed upon

the sheep's back, as an average of the whole time, though the amount consumed by us has been somewhat increased in each year.

Question. What proportion of this raw material was imported, and what proportion was of domestic production?

Answer. All domestic.

Question. What were the relative qualities and prices of the raw material consumed in your factory?

Answer. In the quantity before supposed to be the average consumed, the qualities would be about the following, viz:

3,000 pounds of common native wool;
8,000 pounds of common and half merino;
12,000 pounds of three-fourths and seven-eighths merino;
15,000 pounds of full-blooded merino.

These aggregate amounts are greater than the proposed average, but the proportions I believe to be about correct.

In 1825 the price we paid at our factory for native common wool in the fleece, washed upon the sheep's back, was 30 cents per pound; for one-fourth blood merino, 30 cents per pound; for one-half blood, 35 cents per pound; for three-fourths blood, 45 cents per pound; for seven-eighths blood, 60 cents per pound; for second rate full blood, 95 cents per pound; and for first rate full blood, $1 25 per pound. In 1826 we paid, for common wool, 30 cents per pound; for one-fourth blood, 30 cents per pound; for one-half blood, 35 cents per pound; for three-fourths blood, 40 cents per pound; for seven-eighths blood, 50 cents per pound; for second rate full blood, 95 cents per pound; and for first rate full blood, $1 25 per pound. In 1827 we paid, for common wool, 20 cents per pound; for one-fourth blood, 25 cents per pound; for one-half blood, 30 cents per pound; for three-fourths blood, 35 cents per pound; for seven-eighths blood, 45 cents per pound; for second rate full blood, 60 cents per pound; and for first rate full blood, 85 cents per pound. During these years we have been in the habit of manufacturing the finer qualities of the wool, and of marketing the coarser qualities in the eastern markets.

Question. Are you a wool-grower; and if so, what does it cost you a head per annum for keeping your sheep?

Answer. I am a wool-grower, and so is my partner in the woolen manufactory. I own between three thousand and four thousand sheep. My partner owns about the same number that I do, but his flocks are not connected with mine. I estimate the cost, per head, of keeping sheep in the part of the country where I live, at one dollar. I feel sure that it does not exceed that sum. The farmers of the country can keep sheep cheaper than I can.

Question. Is the growing of wool a considerable business with the farmers in your section of country?

Answer. It is with a great number of the farmers in my neighborhood, and especially since the passage of the tariff bill of 1824.

Question. Is there in your section of country a surplus of domestic wool over and above what is required by the manufactories in the same section?

Answer. There is an excess, which has been constantly increasing until the last year. My partner and myself have, for the last three years, sent to the eastern markets from 30,000 to 50,000 pounds annually. I speak from recollection, not having any data to refer to for this statement. Most of this wool has been sent to Boston, and has been of the coarser qualities, upon which we have invariably lost money until the last year, when I think we shall have saved ourselves. This wool is grown in Western Virginia, Western Pennsylvania, Ohio, and a small share in Kentucky.

Question. Has domestic wool materially depreciated in price within the last three years; if yea, to what cause do you attribute the depreciation?

Answer. It has depreciated materially, and particularly the finer qualities. I ascribe the depreciation to the large importations of foreign woolen goods and foreign wool; also to the depression of the woolen business in England, and to the increase of woolen manufactures in countries other than England, including our own. I speak more particularly with reference to what I think has affected the price of wool in my section of country.

Question. Is the number of sheep increasing or diminishing in your neighborhood?

Answer. The number of sheep was rapidly increasing in my section of the country for the last three years until the last year; but some of the owners of sheep seem now to be disposed to diminish their flocks. The whole number of sheep, at the present time, is greater than it was one year ago.

Question. What proportion in cash does the present cost of wool bear to the present cost of the fabric as manufactured at your factory?

Answer. I am not myself a practical manufacturer, but am familiarly conversant with the details of the business; from that acquaintance, and from the best of my judgment, I would estimate the cost of the wool to be one-half of the cost of the common and middling qualities of cloths when prepared for the market, and as you go to the finer cloths the proportionate cost of the wool increases.

Question. What is the present price, in the American markets, of common domestic wool of native growth?

Answer. It is worth twenty cents per pound when washed upon the sheep's back.

Question. Do you know the present difference in price of wool, of the same quality, in the British and in the American markets?

Answer. I do not.

Question. Is it important to the farming interests of your State to discourage the importation of foreign wool?

Answer. In my opinion it is important, by laying an effective duty upon foreign woolen cloths and foreign wool; and, without such a duty upon woolen fabrics, an increased duty upon wool would be of no benefit to the wool-growers of our State.

Question. Can the American manufacturer afford to pay a higher price for domestic wool than that article now commands, while the present price of cloth continues?

Answer. I think not.

Question. Does the importation of foreign wool contribute to depress the price of domestic wool in our markets?

Answer. It certainly does, in a great measure, inasmuch as the quantity of any article in the market and the demand regulate the price.

Question. Are you in possession of the fact that considerable quantities of wool are imported?

Answer. I believe the fact to be so.

Question. Does not the importation of wool give an advantage to the woolen manufacturers having establishments near the seaports over those situated in the interior districts where wool is grown?

Answer. I cannot make up a correct opinion upon the question.

Question. Do you believe that laying a considerable duty on imported wool would be injurious to the woolen manufacturers near the seaports?

Answer. I think it would be a serious disadvantage, unless a corresponding protection was given to the manufacturer; but, if that should be done, the injury would be temporary. In the west these alterations would not, in my opinion, be so much felt.

Question. Where woolen manufacturers are wool-growers also, but manufacture considerably more than they procure from their own flocks, is it not advantageous to them that the price of wool should be low, as they are buyers, not sellers of wool?

Answer. It certainly is not the interest of any American manufacturer to so depress the price of domestic wool as to drive the farmer from due attention to his sheep. His flocks should increase (to say the least) with the manufactories—the same principles of national independence being involved in both cases. We ought, at all times, to have a full supply of the raw material at home, to guard against the contingency of war.

Question. Can you speak with confidence as to what section of the United States is best adapted to the growing of wool to the greatest advantage?

Answer. My opinion is, that the finer wools can be most plentifully and cheaply grown in Western Virginia, Western Pennsylvania, in parts of New York, and in the northern part of Ohio.

Question. Have you any wool grown in your section of country equal to the best imported Saxony or merino wool?

Answer. For my own part, I have no hesitation in saying that we have merino wool in the west as fine as the best Saxony wool which I have ever seen, and I have examined many fine parcels. I have the testimony, too, of Mr. Woods, our wool stapler, who served a regular apprenticeship in England of seven years, and who has continued in the business of wool stapling in England (where he handled the finest Saxony samples) and in the United States for the last twenty years. The quantity, however, is small, not amounting to more than three or four thousand pounds, out of a parcel of eighty or a hundred thousand pounds. It is increasing annually, and will increase if the business is properly encouraged. The Saxony sheep is but an improvement on Spanish merino by climate and attention; and the climate of my section of country is equally favorable to the improvement of our merino breed. Within the last thirteen years I have discovered a decided improvement in the staple of our wool from our full-blooded merinos.

Abraham Schenck admitted and sworn:

Question. What has been the average quantity of wool consumed for the last three years in your factory?

Answer. I cannot tell the quantity of wool we have used for the last three years; but, from the 3d June 1826, to 3d June, 1827, by the account from our books, it appears that we consumed 70,400 pounds of merino fleece wool, as washed upon the sheep. In the same time we consumed about 5,000 pounds of coarse Buenos Ayres wool for listings, headings, and the like.

Question. What proportion of this raw material was imported, and what proportion was of domestic production?

Answer. It was all domestic wool, except the 5,000 pounds of coarse wool mentioned in the last answer.

Question. What were the relative qualities and prices of the raw material consumed in this factory?

Answer. The quality of the wool we use is purchased as full-blooded merino, and for which we pay an average price of 40 cents per pound. This wool is assorted at our factory into the following qualities, and valued at the following relative prices, viz:

Taking 80,000 pounds, which we have actually purchased at this average price, it will stand as follows:

400 pounds	picklock, valued at $1 20, amounts to	$480 00
11,600 pounds	No. 1, valued at 60 cents, amounts to	6,960 00
36,000 pounds	No. 2, valued at 40 cents, amounts to	14,400 00
24,000 pounds	No. 3, valued at 34 cents, amounts to	8,160 00
8,000 pounds	No. 4, or livery, valued at 25 cents, amounts to	2,000 00
		32,000 00

The 70,000 pounds used between the 3d June, 1826, and the 3d June, 1827, was purchased at higher prices, and cost us an average price of 42½ cents per pound. The average cost of the Buenos Ayres wool was from 8 to 12 cents per pound, according to my best recollection. I have no data from which to speak on this point, but upon the others I speak from certain information.

Question. Are you a wool-grower; and if so, what does it cost you per head, per annum, for keeping your sheep?

Answer. I am not.

Question. Is the growing of wool a considerable business with the farmers in your section of country?

Answer. It is. I think the county in which I reside has 300,000 sheep, from the best information I have been able to obtain.

Question. Is there, in your section of country, a surplus of domestic wool over and above what is required by the manufactories in the same section?

Answer. There is in my county a very large one. I have been informed, and believe it to be true, that some of the farmers have now four crops on hand unsold.

Question. What proportion of the wool manufactured in your district of country is foreign, and what proportion is wool of the growth of the United States?

Answer. I can only answer in relation to our own factory. All the wool we consumed between the 3d June, 1826, and 3d June, 1827, was domestic, except about 5,000 pounds of very coarse wool. We have lately purchased a quantity of Spanish wool in the New York market to be worked in our factory.

Question. Has domestic wool materially depreciated in price within the last three years; if yea, to what causes do you attribute the depreciation?

Answer. It has depreciated in price materially; and the reason I assign is, that the low price of wool in foreign markets enables the foreign manufacturer to send his manufactured articles into our markets at a lower price than formerly; and also to send foreign wool at a lower price than domestic wool of the same quality has been selling at.

Question. Is the number of sheep increasing or diminishing in your neighborhood?

Answer. I should think they were rather diminishing than otherwise; but they may be about stationary.

Question. What proportion in cash does the present cost of wool bear to the present cost of the fabric as manufactured at your factory?

Answer. I have not the data with me to furnish a satisfactory answer to this question.

Question. What is the present price in the American markets of common domestic wool of native growth?

Answer. I do not know; but, from the best information I have, it is from 20 to 25 cents per pound.

Question. Do you know the present difference in price of wool of the same quality in the British and in the American markets?

Answer. The only information I have is the fact that, in October last, we purchased in the New York market 30 bales of Spanish wool at 72 cents per pound, which cost in London, in the preceding August, two shillings and a penny sterling, or 46 cents, per pound; making a difference of 26 cents per pound upon the very same wool.

Question. Are you in possession of the fact that considerable quantities of wool are imported?

Answer. I know there were large quantities imported the last year.

Question. Is it important to the farming interests of your State to discourage the importation of foreign wool?

Answer. I think it would be.

Question. Can the American manufacturer afford to pay a higher price for domestic wool than that article now commands, while the present price of cloth continues?

Answer. No; he cannot afford to pay the price now asked for it.

SATURDAY, *January* 26, 1828.

James Wolcott, jr., admitted and sworn:

Question. What has been the average quantity of wool consumed for the last three years in your factory?

Answer. In 1825 we consumed about 70,000 pounds of wool; in 1826 about 72,569 pounds; and in 1827 about 60,000 pounds.

Question. What proportion of this raw material was imported, and what proportion was of domestic production?

Answer. In 1825 I think about one-fourth of the wool consumed was imported. In 1826 we used 54,767 pounds of American wool, which averaged us about 45 cents per pound; 9,688 pounds of Saxony, the average cost of which was 80½ cents; 7,211 pounds of Spanish, the average cost of which was 35 cents; and 903 pounds of Italian, the average cost of which was 32¼ cents per pound; the whole averaging 48½ cents.

Question. What were the relative qualities and prices of the raw material consumed in your factory?

Answer. In 1825 wool cost us higher than stated in my answer to the last question; but I cannot give the rate with accuracy. In 1827, commencing in July, better wool than we gave 45 cents for in 1826 was purchased by us at 40 cents. The same quality of wool is now worth, in the Boston market, at least 50 cents per pound.

Question. Is the growing of wool a considerable business in your State with the farmers?

Answer. In some of the western counties of the State it is, but not generally so.

Question. Has wool materially depreciated in price during the last three years? To what is the depreciation to be attributed? And is it owing, in any material degree, to importations?

Answer. It has depreciated since 1825. I attribute this to the depreciation in the price of woolens. The importations of wool effect the reduction in part.

Question. Are you apprised of the fact that large quantities of wool are imported? And does not this tend to depreciate the price of the domestic wool?

Answer. I am apprised of the fact. The importation of wool does tend to reduce the price of domestic wool.

Question. Is there as much wool grown in Massachusetts as is consumed in the woolen manufactories of that State; if not, what proportion of the whole quantity do you think is imported, and what proportion is grown in the State?

Answer. There is but a small part of the wool grown in the State of Massachusetts manufactured there. I cannot answer the other part of the question satisfactorily.

Question. Is it important, in your opinion, to the farming interests of your State to discourage, by further duties, the importation of foreign wool?

Answer. It is important to them, and to our farmers generally. The nation ought to encourage the growth of wool which can only be done by efficient duties on wool and woolens.

Question. What is the price in the eastern markets of the common domestic wool of native growth?

Answer. At this time from 20 to 25 cents.

Question. Do you believe that laying a considerable duty on imported wool would be injurious to the interest of the woolen manufacturers in your section of country; and would it tend to force the woolen manufacture into those sections of the United States where wool can be grown to more advantage than in Massachusetts?

Answer. It would be if the manufactured articles were not further protected. The latter part of the question I cannot satisfactorily answer.

Jonas B. Brown admitted and sworn:

Question. What has been the average quantity of wool consumed for the last three years in your factory?

Answer. In 1825 we used about 70,000 pounds of wool; in 1826 about 90,000 pounds; in 1827 we used about 124,000 pounds of wool. In 1826 we finished a new factory, which was commenced in 1824.

Question. What proportion of this raw material was imported, and what proportion was of domestic production?

Answer. In 1825 about one-fourth of the quantity used was foreign wool; in 1826 and 1827 about the same proportion; the remainder was of domestic growth.

Question. What were the relative qualities and prices of the raw material consumed in your factory?

Answer. We consumed wool varying in price from 37½ cents to $1 65; about three-fourths of the whole we used was of American growth, and varied from 37½ to 60 cents. The foreign wool cost us from 60 cents to $1 65.

Question. Are you a wool-grower?

Answer. I am not.

Question. Is the growing of wool a considerable business with the farmers of your State?

Answer. Among the western portion of them it is.

Question. Has wool materially depreciated in price during the last three years; if yea, to what is the depreciation to be attributed, and is it owing, in any material degree, to importations?

Answer. It is considerably lower than in 1825. There are two causes: one is the depreciation of the price abroad, and the other the unprofitable condition of the woolen manufacture at home. It is in part owing to importations, because if there were none imported it would be something higher, unless the manufacturer could not buy at all.

Question. Are you apprised of the fact that large quantities of wool are imported, and does not this tend to depreciate the price of the domestic wool?

Answer. I am apprized of the fact that large quantities are imported, and I have previously said it does.

Question. What are the usual qualities of the wool imported?

Answer. Coarse and fine wools are imported principally. The coarse wools are worth from 10 to 15 cents. In the Boston market the usual prices of the fine wool are from 60 cents to $1 65.

Question. Is the number of sheep increasing or diminishing in your section of the country?

Answer. I am not able to determine.

Question. Is there as much wool grown in Massachusetts as is consumed in the woolen manufactures of that State? If not, what proportion of the whole quantity do you think is imported, and what proportion is grown in the State?

Answer. There is not as much grown in the State as is consumed. I do not know the proportion, but think it inconsiderable compared with the whole quantity consumed in Massachusetts. Of the quantity manufactured in the State, I should think not quite one-fourth part is imported. I cannot state what proportion is grown in the State.

Question. Is it important, in your opinion, to the farming interests of your State to discourage, by further duties, the importation of foreign wool?

Answer. I think it is.

Question. Where manufacturers of woolens are growers of wool also, but grow less wool than they manufacture, are they not interested, on a financial calculation, in keeping down the price of wool, as they are buyers, not sellers of wool?

Answer. They are not so much interested to keep down the price of wool as those who grow no wool; and those who grow no wool think their interest lies in protection to the wool-growers as well as to themselves.

Question. What do you understand to be the present difference between the price of wool in England and the United States of the same quality?

Answer. I have not been concerned in any importations myself, but I believe the general difference is about 60 per cent. between the cost in England and the sale price in the Boston market.

Question. Do you know the relative prices at which wool can be furnished from the port of Cadiz, in Spain, to the manufacturer in Manchester, in England, compared with the prices at which it can be furnished to the manufacturer at Boston, in Massachusetts?

Answer. I cannot tell.

Question. What is the price in the eastern market of the common domestic wool of native growth?

Answer. From 20 to 24 cents; quarter blood about 30 cents; half blood, 37½; three-quarters blood, 42⅞; and full blood, 50 cents per pound.

Question. From your knowledge of the different qualities of wool used by the American manufacturers, will foreign wool, costing abroad 10 cents and under, come into competition with the domestic wool?

Answer. I think not.

Question. Do you believe that laying a considereble duty on imported wool would be injurious to the interest of the woolen manufacturers of your section of country? Would it tend to force the woolen manufacture into those sections of the United States where wool can be grown to more advantage than in Massachusetts?

Answer. I think it would be injurious, unless there should be a considerable duty also laid on manufacture of woolens. The circumstance alone of wool being cheaper in one section of country than in another would not, I think, force the manufacturer from one section to another of the country.

Joshua Clapp admitted and sworn:

Question. What is the average quantity of wool consumed for each of the last three years?

Answer. I cannot speak for a longer term than two years. From November 12, 1825, to November 12, 1826, we used 41,602 pounds of wool. During the same time the succeeding year we consumed 43,729 pounds.

Question. What proportion of the wool used was imported, and what part of domestic growth?

Answer. In the first of the years spoken of in the last answer we used 10,176 pounds of American wool, and of Saxony, 31,426 pounds. In the second year we used 39,863 pounds of American wool, and of Saxony and Spanish, 3,886 pounds.

Question. What were the relative qualities and prices of the raw material consumed in your factory?

Answer. In the first year we paid, on an average, about 62 cents for the foreign wool, and about 50 cents for the American. In the second year the foreign wool averaged 50 cents, and the domestic 34 cents.

Question. Is there a sufficient quantity of domestic wool grown in the United States to supply the wants of the domestic manufacturer?

Answer. So far as I am able to form an opinion, I do not think the quantity grown is sufficient.

Question. In what sections of country is the domestic wool grown that is sold in the Boston market?

Answer. It is grown in Vermont, Massachusetts, Connecticut, New York, Pennsylvania, and Ohio; considerable quantities have been received from the latter State of late years.

Question. Has domestic wool materially depreciated in price within the last three years; if so, to what causes do you attribute that depreciation?

Answer. The price has fallen; and I attribute the fact to the embarrassed state of the manufactures, and to the importation of foreign wool. I think the diminution in price has been about 33⅓ per cent.

Question. Is the number of sheep increasing or diminishing in your neighborhood?

Answer. I think they have remained for some time at about the same number.

Question. What proportion, in cash, does the present cost of wool bear to the present cost of fabrics made at your factory?

Answer. I think the cost of the wool constitutes about one-half the cost of the cloth.

Question. What is the present price in the United States markets of common domestic wool of native growth?

Answer. I take it to be from twenty to twenty-five cents.

Question. Do you know the present difference in price of wool of the same quality in the British and American markets?

Answer. I think wool of the same quality is from 60 to 75 per cent. higher in America than in England.

Question. Is it important to the farming interest in your State to discourage the importation of foreign wool?

Answer. I think it is important to that interest that importation of foreign wool be discouraged.

Question. If foreign wool should be excluded, would domestic wool bring a better price, if foreign fabrics are admitted under the present duties?

Answer. I should think not.

Question. Do you know that considerable quantities of foreign wool are imported?

Answer. I am aware that large quantities are imported. I am myself a large importer of that article.

Question. What kinds of wool are imported, and from what places?

Answer. Almost every kind of wool is imported. Very coarse wools are received from South America and Smyrna, and these form the largest proportion. Fine wools are brought from Germany, Spain, and England. I cannot pretend to speak distinctly of the different proportions.

Question. Do the coarse wools, costing under eight cents per pound in the foreign market, come in competition with any kind of domestic wool?

Answer. They do not.

Question. Do you know of any manufacturing establishment using exclusively the coarsest foreign wool; and what kind of fabrics do they produce?

Answer. I know of one establishment at Canton, Massachusetts, which uses that wool exclusively, and there may be others. The cloth which they make is called and known as negro cloths.

Question. Does not the importation of wool give an advantage to the woolen manufacturers having establishments near the seaports over those situated in the interior, where wool is grown?

Answer. So long as they use foreign wool, I think the manufacturer near the seacoast has an advantage over him in the country. If domestic wool be used, I think the advantage is in favor of the factory in the interior, because that wool is generally cheaper in the country than in the market towns.

Question. Do you believe that laying a considerable duty on imported wool would be injurious to the woolen manufacturer near the seaports?

Answer. I do not think it would affect him as to purchases; because, at the present price of fabrics, he would not buy it at all.

Benjamin Poor admitted and sworn:

Question. What is the average quantity of wool consumed for the last three years?

Answer. I cannot answer as to the quantity used with sufficient certainty to answer any valuable purpose.

Question. What proportion of the wool used was imported, and what was of domestic growth?

Answer. We used a fraction more than half of foreign wool in 1827. I cannot speak as to any other year.

Question. Are you engaged in the importation of foreign wool and woolen goods; if so, from what places?

Answer. We have been engaged in the importation of foreign wool from Germany. We have not imported any from any other place.

Question. What has been the price of wool in foreign countries for the year 1827 compared with the prices of the same quality of wool in the American market?

Answer. It has, in my opinion, been from 70 to 80 per cent. higher in the American market than in Europe during the past year.

Question. Do you know that American wool has been sent to England to be manufactured, and what was the result?

Answer. A quantity of wool was sent to England for manufacture. A part of the same had been sold in Boston at 50 cents. The original accounts of manufacturing it are in my possession, and I found the same wool was valued in England at 23½ cents.

Question. Is importing wool a profitable business; and do the importers find ready sale for it?

Answer. It has been a profitable business for some time past, say at least for 1827. But it is attended with uncertainty, like other mercantile pursuits. During the past year the sales have been very ready. We have sold, as auctioneers, about 360,000 pounds of foreign wool, and about 108,000 pounds of domestic wool.

Eleuterre Irenee Dupont admitted and sworn:

Question. What has been the average quantity of wool consumed in this factory for the last three years?

Answer. According to the best estimate I can make, (not having the books to refer to,) we have consumed for the last three years, on the average, about 40,000 pounds of wool each year. Formerly we carried on the business more extensively than we now do, and consumed a larger value of wool each year, the wool we then used being finer.

Question. What proportion of this wool is of foreign, and what of domestic growth?

Answer. The wool used in our factory for the three last years has been almost all domestic wool.

We have, during this time, used some Smyrna and some South American wool for negro cloths, this wool being of the coarsest kind.

Question. What is the general quality of the wool you work, and what have been the average prices paid for it for the last three years?

Answer. The most of the wool we have used has been the native wool of this country, and the residue coarse Smyrna and South American wool. In 1825 we paid about 35 cents for pulled wool, which we mostly used. In 1826 I cannot say what price we paid. In 1827 we paid for the same kind of wool from about 25 to 30 cents per pound. I think the price has gradually fallen from 1825 to this time. I think we have paid from 16 to 22 cents for the Smyrna wool, and about the same for the South American wool.

Question. Are you a wool-grower; if yea, what is the average expense to you per head of keeping your sheep, and what number do you keep?

Answer. I am a wool-grower, and now keep about a hundred sheep. I formerly had about 1,200 sheep. I purchased a farm to keep them upon, and have never estimated, therefore cannot state, the expense per head of keeping them. The raising of the sheep has been to me a losing business to a great extent.

Question. Is the growing of wool a considerable business with the farmers of your section of country?

Answer. It is very limited.

Question. Is there in your section of country a surplus of wool over and above what is required for the manufactories in your section of country?

Answer. I think there is no surplus; but there is, on the contrary, a deficiency.

Question. What proportion of wool manufactured in your section of the country is of foreign growth, and what of the growth of the United States?

Answer. I cannot tell.

Question. From what States in the Union is obtained the deficiency, if any, of the domestic wool manufactured in your section of country?

Answer. We get our own from Baltimore and New York, as we use principally the pulled wool; but we have also obtained fleece wool from the western parts of Pennsylvania. The wool purchased in Baltimore and New York is of domestic growth.

Question. Has domestic wool materially depreciated in price within the last three years; if yea, to what cause do you attribute that depreciation?

Answer. It has depreciated in price, and I consider the cause to be the depressed situation of the woolen manufactories.

Question. Is the number of sheep in your section of country increasing or diminishing at the present time?

Answer. It is decreasing. The discouragement is so great that the farmers pay very little attention to their flocks.

Question. What proportion does the present cost of wool bear to the present cost of the cloth or fabric, as a general average?

Answer. I am not a sufficiently practical manufacturer of wool to answer that question.

Question. What is the present price in the American market of common domestic wool of native growth?

Answer. As near as I can tell, without reference to our books, I should say from 20 to 25 cents per pound for the fleece wool, and from 25 to 30 cents per pound for the pulled or skin wool.

Question. Do you know the present difference in price of wool of the same quality in the British and in the American markets?

Answer. I have no knowledge on the subject.

Question. Are you in possession of the fact that large importations of raw wool are annually made into this country?

Answer. It is a fact generally known.

Question. Does not the importation of foreign wool give an advantage to the manufacturer who is located near the seaboard over those located in the interior, where wool is grown?

Answer. I think it may give a small advantage, but that advantage is fully counterbalanced by others which the interior manufacturers possess, of other descriptions, over those situated upon the seaboard.

Joshua W. Pierce admitted and sworn:

Question. What has been the average quantity of wool consumed in this factory for the last three years?

Answer. Our books are not made up to a later date than 24th November, 1826, but from the average consumption before that date, and from my acquaintance with the business, I should say, including the whole of the year 1827, we have consumed on the average for the last three years 100,000 pounds of wool each year.

Question. What proportion of this wool is of foreign, and what of domestic growth?

Answer. From the best calculation I can make from facts now within my knowledge, I should judge that the foreign wool consumed in our factory, on an average for the last three years, would be 43 per cent. upon the whole consumption. It cannot vary materially from that ratio.

Question. What is the general quality of the wool you work, and what have been the average prices paid for it for the last three years?

Answer. We have, for the three last years, purchased and used a variety of qualities of wool, and our extremes in price in 1825 were from 90 cents to 22 cents per pound for foreign wool, as nearly as my memory will enable me to speak. In this year our fine wool was Spanish, and the coarse was (I think) Adrianople. We paid this year for our domestic wool from 25 to 62½ cents per pound, according to my recollection. In 1826 we paid from 12½ to 96 cents for our foreign wool. The fine this year was Saxony, and the coarse, Portuguese. For our domestic this year we paid from 20 to 55 cents per pound. The domestic wool which we purchased this year at 55 cents was better than that we purchased the preceding year at 62½ cents per pound. In 1827 we paid for our foreign wools from 61 to 74 cents per pound, it being all fine Saxony wool. For our domestic wool this year we paid from 17 to 45 cents per pound.

Question. Are you a wool-grower; if yea, what is the average expense to you per head of keeping your sheep, and what number do you keep?

Answer. I am not.

Question. Is the growing of wool a considerable business with the farmers in your section of country?

Answer. Not in our immediate neighborhood, but a good deal so in the upper counties of the State in which I reside.

Question. Is there, in your section of country, a surplus of wool over and above what is required for the manufactories in that section of country?

Answer. There is not a surplus, but a very great deficiency.

Question. What proportion of the wool manufactured in your section of country is of foreign growth, and what of the growth of the United States?

Answer. I should judge the quantity consumed in that neighborhood is more than half of it imported from foreign countries.

Question. From what States of the Union is obtained the deficiency, if any, of the domestic wool manufactured in your section of country?

Answer. Principally Vermont and New York, except such part of it which comes from our own State, and a very little from Maine.

Question. Has domestic wool materially depreciated in price within the last three years; if yea, to what cause do you attribute that depreciation?

Answer. It has, very considerably; I should say from 25 to 30 per cent. I attribute the depreciation to the overstock of foreign cloths in our markets, and to the consequent depressed price of woolen cloths.

Question. Is the number of sheep in your section of country increasing or diminishing at the present time?

Answer. I have no means of judging with accuracy, but, from what I have heard, I should think they were decreasing.

Question. What proportion does the present cost of wool bear to the present cost of the cloth or fabric, as a general average?

Answer. My judgment would be, that on the bulk of cloths, similar to those we make, the cost of the wool would be about one-half of the cost of the cloth when finished.

Question. What is the price in the American market of common domestic wool of native growth?

Answer. I have no means of judging, except by the prices which we pay. They are from 17 to 20 cents at this time.

Question. Do you know the present difference in the price of wool of the same quality in the British and in the American markets?

Answer. I do not know, except from information. But from information, upon which I can rely, I believe the difference of price to be about one-half. As part of this information, I refer to facts detailed in papers now in possession of Benjamin Poor, a witness now before the committee.

Question. Are you in possession of the fact that large importations of raw wool are annually made into this country?

Answer. I do not know the fact as a subject of general notoriety.

Question. Does not the importation of foreign wool give an advantage to the manufacturer who is located near the seaboard over those located in the interior, where wool is grown?

Answer. In the mere cost of his wool I think it does; but that advantage is more than counterbalanced by the facility of procuring labor, and the cheapness of living in the interior.

Testimony in relation to woolens.

FRIDAY, *January* 11, 1828.

Hon. John Mitchell further examined:

Question. Are the woolen cloths used in your section of the country mostly foreign or domestic?

Answer. They are mostly imported.

Question. Why are they preferred?

Answer. They are considered the cheapest.

Question. Would an advance on the cost of low price cloth, such as is used by the laboring classes in the iron districts, be injurious to the owners and workmen of those districts?

Answer. I do not know that it would affect the owners or proprietors of those works, because they would secure that additional cost by an increased price on the goods; but I think it would be prejudicial to the workmen, because it would enhance the price which they now pay. This state of things might not exist when the quantity manufactured at home becomes sufficient to answer the demand. The price of labor is now fixed, and that price would not be raised in proportion to the increased price of goods.

WEDNESDAY, *January* 16, 1828.

Simon N. Dexter further examined:

Question. Where do you reside?

Answer. At Whitesborough, Oneida county, State of New York.

Question. Are you now, or have you lately been, concerned in the manufacture of wool; and if yea, for what length of time and in what capacity?

Answer. I have been for seven or eight years engaged in the manufacture of wool at Oriskany, Whitestown, New York, as an acting director of an incorporated company For about four years of that time I have been the administrator of John Sharp, who left, at his death, a very considerable wool factory, called the Clinton factory, which, in my character of administrator, has been partially under my care. This last is situated in Paris, Oneida county. Mr. George Hutton was copartner of Mr. Sharp, and is still interested, as a partner, in the business, but owns no part of the factory. He is the acting man in the factory. I administered on the estate of Mr. Sharp as a creditor.

Question. What is the name of the establishment in which you are or have been concerned; where is it situated; and is it an incorporated company or an individual interest?

Answer. The factory in which I am concerned, and of which I am a director, belongs to an incorporated company, by the corporate name, I think, of the "Oriskany Woolen Manufacturing Company."

Question. What is the amount of capital invested in the manufactory of which you speak?

Answer. There were two thousand shares, at one hundred dollars each; this was the nominal capital. The last payment on the shares was made about three years ago, and that payment increased the sum

paid in to forty-seven dollars and fifty cents, making the capital actually vested amount to ninety-five thousand dollars. The company purchased a water privilege from the Oneida Manufacturing Company, for which they gave $3,000, and for this, stock was issued to that amount. It had cost the Oneida Company $1,000. Three hundred shares (speaking in round numbers) were forfeited, after paying about ten dollars on each share. This leaves the capital paid in eighty-three thousand seven hundred and fifty dollars. Some wool may have been taken in payment of the last instalment at cash price. The charter was renewed two or three years ago, and the stock, by that act, was reduced to fifty dollars per share.

Question. When was the manufactory first put into operation; or, if an incorporated company, under its present charter?

Answer. The company commenced its operation some two or three years previous to the late war; I think in 1810.

Question. Has it continued in operation from the time it was first started to the present time; if no, at what times, and for what causes, has it ceased its operations?

Answer. It has continued constantly in operation since its first establishment, except at short periods for the purpose of making repairs.

Question. What is the average expense per pound of cleaning, assorting, picking, oiling, carding, and converting the wool, from the state in which it is purchased, into rolls or batts?

Answer. I am not sufficiently acquainted with the detailed operations of a factory to give a satisfactory answer to this question.

Question. What is the average expense per pound of converting the rolls or batts into yarn, and of cleansing, sizing, and preparing the yarn for weaving?

Answer. I am obliged to give the same answer to this as to the last question.

Question. What kinds of cloth do you usually manufacture?

Answer. We manufacture, principally, narrow cloth called kerseymeres, of about thirty-one inches wide when finished. We also make some broadcloths from the two higher qualities of the wool.

Question. What quantity of wool is required to make one yard of each of the descriptions of cloth made at your factory; and what is the width in the flannel of each description of cloth?

Answer. It requires from fourteen to sixteen ounces of wool, well washed, (and it is in this state we buy it,) to make a yard of kerseymere. This is made of the third and fourth qualities, called fine and downrights. Sometimes a small proportion of this same species of cloth is made of the superfine or second quality. It requires about two pounds of wool to make a running yard of broadcloth. This cloth, when it comes from the loom, is from two and a quarter to two and a half yards in width, and it shrinks to one and a half and one and three-quarters yard in fulling and finishing. The weight of the cloth when finished, including the listing, is about the same as the quantity of wool necessary to make it, exclusive of the weight of the wool used in making the list.

Question. What is the cost of weaving each yard of each description of cloth at the works referred to?

Answer. We hire female weavers, (girls,) who board themselves, and are paid three dollars per week. Each one attends to one power loom, and perhaps to two. Each loom weaves about 75 yards per week of kerseymere.

Question. What is the cost per yard of washing, fulling, dyeing, and dressing, and otherwise fitting for the market, each yard of each description of cloth before described?

Answer. I cannot answer this question.

Question. What is, and has been for the three years last past, the value per yard, at the factory, of each description of cloth so made?

Answer. I cannot say that we have any market price at the factory. In 1825 our best kerseymeres brought at auction, in New York, (where we sell almost exclusively,) $2 per yard. I speak of blues made of the third quality of wool. Some did sell as high as $2 30. None sold for less than $2. The net proceeds did not exceed $2 per yard. The second quality of mixtures and drabs, and other colors, (not blue,) varied from $1 35 to $1 65 the yard, sold in the same manner, netting us, on an average, about $1 45. In 1826 the best quality brought from $1 30 to $1 55, and netted us about $1 40. The second quality sold at from 80 to 90 cents, and netted us about 80 cents. In 1827 the best quality sold, in the same manner, from $1 55 to $1 75, but few were sold at the price last mentioned, and the net sales may be put down at $1 60. The second quality sold, in the same manner, at from 82 cents to $1 20, and netted about 95 cents. It may have been 97½ cents.

Question. Would you now contract to furnish a quantity of second quality kerseymeres, described by you, at 95 cents per yard?

Answer. I would not feel authorized to make a contract at that price; but I would undertake to furnish the article at $1 per yard, to a limited extent. At 95 cents per yard I would not contract to furnish a single yard. I believe there would be a loss at that price. At $2 there would be some profit, say about five per cent., enough, perhaps, to pay expenses, &c., but not enough to cover wear and tear, and pay interest on the capital invested. I would contract at this price only because we want money.

Question. Do you expect to sell your kerseymeres of the second quality at a price higher than $1 per yard under the present rates of duty?

Answer. I do not expect to sell the second quality at more than $1 under the existing duty on the imported article.

Question. How may hands do you employ in the Oriskany factory, on the average?

Answer. I think we have from 80 to 100 commonly employed, but cannot speak with certainty as to the precise number.

Question. Have you ever made any dividends on the capital employed in your factory?

Answer. One was made about five years ago. It was a dividend of $2 upon a share, payable in goods. There may have been one other, but I am not positive whether there was or not.

Question. Have you known any dividends made on the stock of the Clinton factory?

Answer. I have not known any, and am very certain there has been none. That was an incorporated company, and was sold by the original owners to Mr. Sharp, and the stock was pledged for the payment. The stock of that company originally consisted of 1,000 shares of $100 each, nominally, upon which either $35 or $40 had been paid in, all of which was expended in the water privilege, buildings, and machinery, as I am informed by the old stockholders. About seven or eight years ago Sharp bought all these shares for $5 each, except about forty, owned by Thomas Hart, and was to pay in goods for

all the shares, except the stock of Ephraim Hart, for which he was to pay in money, on a long credit, and, perhaps, also to two other persons.

Question. Do you know the cause of the depression of the stock of the Clinton factory?

Answer. I do not know any other cause than the general depression of the woolen business; but I had not then been connected with that factory, and my information is derived from casual observation, and the information of the then stockholders. I know of no mismanagement or losses by bad debts to that factory, nor have I heard of any.

Question. Taking the factory at what it cost Mr. Sharp, do you consider the carrying it on an advantage or a loss to the persons now owning it?

Answer. They have not realized much profit. When Mr. Sharp died he left a large stock on hand. The terms on which that stock was laid in have operated to their disadvantage. Another cause why they have not done well is the want of capital. But they have been enabled to pay considerable debts. If Mr. Hutton, who is an active and judicious man, were there, with a small capital, the concern would do better. It is even now advantageous to the parties, because it enables them to keep everything ready for better times. They have worked wool on shares, and I think that a better business than buying the material.

Question. Do you believe that, under the existing revenue laws, a factory, located as the Clinton factory is, possessed of fair capital, and conducted with skill, judgment, and industry, would yield seven per cent. for the capital employed?

Answer. I do not believe it would yield any interest at all.

Question. What officers or agents are employed by the Oriskany Woolen Manufacturing Company; and at what wages to each officer or agent?

Answer. The officers of the company are five directors, who receive, each, $2 for every attendance at the meetings of the board. The number of these meetings averages about four annually. The board appoints, from its own body, a president, secretary, and treasurer. The president and secretary receive nothing as compensation. The treasurer receives $50 per annum over and above his pay as a director. A superintending agent, who is paid $800 per annum, and is furnished with a house and garden, rent free; and a clerk of the store, who receives about $10 per month, and is boarded.

Question. What is the average number of hands, other than those named in the last answer, employed in the Oriskany factory? What are the descriptions—as men, women, boys, girls; and what their wages?

Answer. That company employs in its service one head carder, at a salary of $400 per annum, who boards himself, as do all the hands employed in the factory, except three apprentices, who receive board and clothing; one machinist, at $1 50 per working day; one superintending weaver, at $1 37½ cents per working day; one principal fuller, one presser, &c., two hands in the finishing room, and one dyer, each, at $1 25 per working day; ten hands in the spinning and carding rooms, two assistant carders, and one assistant in and about the dyeing house, each, at $1 per working day; and one watchman, also at $1 per day for *every day;* one fireman, at about 80 cents per day, and two or three other laborers, getting wood, &c., at about 75 cents per day, each. These include all the laboring men I can now recollect. One girl to letter the cloth, at $4 per week; twenty-four women and girls, at $3 each per week; and eighteen or twenty women and girls, at $2 50 each per week. The residue of the hands are young boys and girls, whose wages will vary from $1 25 to $2 per week, each. The whole number employed will range from eighty to one hundred. Also, an assorter of wool, at about $30 per month, and an assistant assorter, at about $20 per month. These I did not before recollect.

Question. What are the usual working hours of the hands employed in the Oriskany factory?

Answer. The working hours, summer and winter, are, I think, eleven in number. They commence work at 5 o'clock in the morning in winter, and, I think, in summer also. The leisure for breakfast and dinner is thirty minutes each; but at what hour they break off for breakfast I cannot say; for dinner, it is at 12 m. Each person employed is held to work eleven hours for a day's work; if any work less time, it is deducted; if more time, he is paid extra in proportion to the time. When there is a hurry the hands are induced to work one or two hours over the regular time, each day, for which they are compensated.

Question. Should there be no change in the present duties on imports, do you believe that the owners of the woolen manufactory at Oriskany, of which you have spoken, would stop their factory?

Answer. No; I do not believe they would stop unless compelled to do so; I think they would struggle on in hope of better times.

Question. Can you readily increase your machinery so as to require an additional supply of wool?

Answer. We have an abundance of water-power, and can readily put in operation machinery to make double the quantity of cloth we now make, if the market would warrant it.

Question. At what distance in the interior is your factory from the city of New York?

Answer. About two hundred and fifty miles.

Adjourned until to-morrow morning at 10 o'clock.

THURSDAY, *January* 17, 1828.

Mr. Simon N. Dexter again admitted and further examined:

Question. Has any of the capital paid by the stockholders of the Oriskany Manufacturing Company, as appears from your former answers, been withdrawn from the business of manufacturing at any time and for any purpose?

Answer. None of the capital paid in has been withdrawn.

Question. Were you and the other directors of the Oriskany factory of opinion, when the tariff of 1824 was adopted, that it afforded a sufficient protection to woolen goods?

Answer. I was not of that opinion, and I believe the directors generally were not. I thought at the time that the amendments in the Senate of the United States to the tariff bill rendered the protection insufficient to the cloths we were manufacturing.

Question. Did the directors of that factory, immediately after the passage of that act, invest an extensive amount of capital in the raw material and increase the number of their laborers?

Answer. They did not. We called for an instalment upon the shares that year to pay our debts, but we did not buy an unusual quantity of wool. Generally, in the summer, soon after shearing, we buy a supply for the year; we did no more that year to my recollection. The instalment above mentioned, I

think, was called for before the passage of the tariff bill of 1824, and, I think, in July or August, 1823, and made payable in or about January, 1824; but it might have been the year after.

Question. Can you state what was the cost of the establishment at Oriskany when it was put into operation, and also the net amount of sales annually?

Answer. I cannot state the cost of the establishment when it went into operation. The first call upon the shares, of $37 50, had been paid in when I became a stockholder, which was from eight to ten years since. The factory was then in full operation. I cannot tell the precise net amount of sales of the factory annually. We sell a great many cloths for wool; the residue of our cloths are nearly all sold in New York. From November 1, 1826, to November 1, 1827, I believe the whole amount of sales would be from $45,000 to $50,000. I think the amount of sales was probably $10,000 less the preceding year; the quantity of cloth sold being about the same, but the quality rather better in the latter year. In 1827 the wool bore a less price, but labor, dye-stuffs, &c., were about the same in these two years.

Question. Has it always been under the same management and direction that it is now; and have the stockholders in this company generally expressed themselves satisfied with its management?

Answer. The stockholders did complain of the management of the affairs of the company, and about seven or eight years ago the direction was changed, when I came in as a director; and soon after that time the agent was changed. Since then there has been no change of the direction, except by resignation. In or about August, 1825, the agent was again changed, from a conviction on the part of the directors that he had not sufficient energy or skill to promote the interests of the company.

Question. You have said that the company kept a store at the factory. Do they sell largely of their own fabrics to their laborers and to others at good profit, and to what extent?

Answer. A large proportion of the labor at the factory has heretofore been paid at their store. The company keep a general dry goods and grocery store, and have sold to the laborers at the usual profit of country trading stores. The company are now endeavoring to change this practice, and to pay cash for labor, but have not yet effected it. The practice is, to give the laborer a due bill, which is current at some of the neighboring stores for goods, as well as at the company's store, which bills are redeemed at the factory in their cloths. The company do not now pay any more cash for labor than formerly. The agreement with the hands generally is to pay one-half cash; but the proportion of cash paid is usually not more than from one-third to two-fifths. The profits, if any, made by the company at the store, go into and form a part of the profits of the factory.

Question. Are there different patents or descriptions of machinery for spinning wool; if yea, what patent or description is used in the Oriskany factory, and what patent or description is considered preferable?

Answer. We have a patent machine for spinning at Oriskany, called a "Brewster." We spin warp on this machine, and consider the mode a very good one. The machine, however, is subject to get out of repair. We also spin a part of the warp and all the filling in the usual mode.

The honorable Mr. Storrs, a member of the House of Representatives from the State of New York, appeared in the committee room and signified a wish to the committee to propound to the witness, then under examination, (Mr. Dexter,) before he should be finally dismissed by the committee, certain interrogatories relating to subjects before the committee; whereupon it was

Resolved, That the chairman be directed to address a note to Mr. Storrs, informing him that any interrogatories which he should please to deliver in writing to the chairman, by 10 o'clock to-morrow morning, to be propounded to Mr. Dexter, would be considered by the committee, and be put to the witness, if the committee should so order.

The examination of Mr. Dexter was then resumed:

Question. Have not manufactories which have been put into operation of late years commenced with machinery improved very far beyond the machinery of those factories which commenced ten or twelve years ago, and have the former great advantages over the latter from that cause?

Answer. They certainly have advantages. At the Oriskany manufactory we have made several improvements, and have in some instances discarded old machinery to make room for other of a more improved sort.

Mr. Benjamin Bakewell admitted and sworn:

Question. Would such an increase of duty as would cause a material rise on low-priced cloths and other low-priced woolen goods injuriously affect the interests of the manufacturing classes, the artisans, mechanics, and laborers of your city?

Answer. A heavy duty on the lowest priced woolen goods would operate oppressively upon the poorer classes of persons referred to in the city of Pittsburg, as woolens are indispensable for clothing in that climate. The reasons for my opinion are, that the person who has worn a fine coat may pay the same price and obtain a coarser one, but that the man who has worn that of the lowest price, must pay more to procure a coat, or have none.

Question. Have there been, and are there now, any woolen manufactories at or near Pittsburg?

Answer. There are none in the city of Pittsburg of any considerable extent. There is one of consequence at Steubenville, at about forty miles from Pittsburg. There is one small woolen factory in the city, and one at about four miles distance. There is also one of considerable extent at Economy, about eighteen miles from Pittsburg.

Question. Has the price of cotton and woolen goods varied for six or seven years past?

Answer. Being entirely out of the line of either business, I cannot answer the question. We are governed in our prices of these articles by the eastern prices; and if these articles have, during the time, varied in price at the east, they would, as a consequence, have varied with us.

Question. Who would be most likely to be benefitted to the greatest extent by an increase of duty on woolen goods—the manufacturer, the workmen, or the community generally?

Answer. If it be accompanied with an increase of the duty on wool, I think the farmer would be benefitted. As to the duty on woolen goods alone, I should think the manufacturer would reap the most of the benefit, although the business becoming better, it would benefit the workmen also; as, by the success of the master, the workmen would also do well.

FRIDAY, *January* 18, 1828.

Hon. Aaron Tufts admitted and further examined:

Question. Where do you reside?

Answer. In the town of Dudley, county of Worcester, State of Massachusetts.

Question. Are you now, or have you lately been, concerned in the manufacture of wool; and if yea, when, for how long a time, and in what capacity?

Answer. I am now and have been concerned in the manufacture of wool. I began the business in which I am now engaged in 1824, and have been interested ever since as a proprietor and agent of our establishment.

Question. What is the name of the establishment in which you are or have been concerned, where is it situated, and is it an incorporated company or an individual interest?

Answer. It is usually called the "Tufts' Manufactory," and is situated in the said town of Dudley. It was not an incorporated company practically until the first of July last, though we obtained an act of incorporation the last winter. On the first of July last we assumed the name of the "Tufts' Manufacturing Company," which is the corporate name, and since that time should be considered a corporate company.

Question. What is the amount of capital employed in the manufactory of which you speak?

Answer. The capital actually employed is $40,000. Previous to the first of July last the capital employed by the persons interested was about $40,000, of which about two-thirds was property actually paid in by the individuals interested, and the remaining one-third was by a loan to the company, paying an annual interest of six per cent.

Question. When was the manufactory first put into operation; or, if an incorporated company, under its present charter?

Answer. In the summer of 1824. The latter part of this question I have answered in my answer to the third interrogatory.

Question. Has it continued in operation from the time it was first started to the present time; if no, at what times and for what causes has it ceased its operations?

Answer. It has; but from June, 1826, to June, 1827, it was not carried on so extensively. During 1825 we had a contract with a contractor to supply clothing for the Navy, and then found it necessary to employ others to do a portion of the work. After that time we used our own machinery.

Question. What is the average expense per pound of cleaning, assorting, picking, oiling, carding, and converting the wool from the state in which it is purchased into rolls or bats?

Answer. I am not prepared to answer this question for the reason assigned in the latter part of my last answer. I believe no separate accounts of these processes are kept.

Question. What is the average expense per pound of converting the rolls or bats into yarn, and of cleansing, sizing, and preparing the yarn for weaving?

Answer. I am, for the same reason, unable to answer the question.

Question. What kinds of cloth do you usually manufacture?

Answer. Cassimeres and broadcloths exclusively, except when engaged in the contract for furnishing the Navy contractor, as before mentioned.

Question. What quantity of wool is required to make one yard of each of the descriptions of cloth made at your factory; and what is the width, in the flannel, of each description of cloth?

Answer. We estimate 2½ pounds of wool (in the state we purchase it) for a yard of broadcloth. One-half the quantity is estimated for the yard of cassimere. It would be more likely to require less for the cassimere than go over that estimate. When the broadcloth comes from the loom it varies in width from 10½ to 11¾ quarters. The cassimeres from the loom average from 5½ to 6 quarters. The broadcloths, when finished, are usually from 6 to 7 quarters. The cassimeres from 3 to 3½ quarters.

Question. What is the cost of weaving each yard of each description of cloth manufactured at the works referred to?

Answer. We hire weavers by the yard, and pay according to the quality: broadcloths from 9 to 15 cents; cassimeres from 6 to 11 cents per yard; the weaver finding himself, and his duty is to attend exclusively to the loom. Our broadcloths are wove partly by the hand and partly by the power loom. The cassimeres are all wove in the hand loom.

And then the committee adjourned until to-morrow morning, 10 o'clock.

SATURDAY, *January* 19, 1828.

Hon. Aaron Tufts again admitted and further examined:

Question. What is the cost per yard of scouring, fulling, dyeing, dressing, and otherwise preparing for the market each yard for each description of cloth before described?

Answer. I cannot answer this question, for the reason heretofore assigned.

Question. What is, and has been for the last three years, the value per yard, at the factory, of each description of cloth so made?

Answer. We never sell any of consequence at the factory, and there are no settled prices at that place. Our sales are generally made in Boston at private sale. The goods we sold in 1825 were from 25 to 30 per cent. higher than the sales at any time since. I speak from memory entirely. My impression is that our broadcloths sold, on the average, in 1825, at $3 per yard, net, after deducting the commissions on the sales. The cassimeres, in the same year, sold, after the same deductions, at from $1 25 to $1 30 per yard. From June 1, 1826, to July 1, 1827, the broadcloths average about $2, net sales, and the cassimeres about 80 cents, net sales. The qualities and colors did not vary materially from the cloths sold in 1825. The sales spoken of were at the wholesale prices.

Question. Are there different patents or descriptions of machinery for spinning wool; if yea, what patent or description is used in the factory of which you speak, and what patent or description is considered preferable?

Answer. There are different kinds of machinery used in spinning wool. One is called Brewster's, the other are jennies. We use the latter, and they are generally considered preferable. We have never used the Brewster, and they have been laid aside by many as inferior to the other.

Question. What officers, agents, clerks, and superintendents are employed in the factory of which you speak, and what wages or salaries to each?

Answer. We employ a clerk, whose wages, beside his board, in 1825 were $200, and in 1826 were $250. I have acted as agent myself, and I shall charge the company $1,000 annually for my services. The three other proprietors are constantly employed in the business, and should, in my opinion, charge the company, each, $500 annually. No adjustment has actually taken place, but this, in my opinion, would be the just rate of compensation.

Question. What number of hands are employed in the same factory; what are their descriptions—as men, women, boys, and girls, and what wages are paid for their services?

Answer. The number has varied from fifty to sixty. At this time there are 27 able-bodied men, including the three proprietors, 19 women, and 7 children from 11 to 15 years of age. Most of the men work by the piece, and there is some difficulty in fixing their daily wages; but, in estimating their monthly wages I find that the average of their daily wages is not far from 73 cents, and they find themselves. In the same way I come to the conclusion that the women and children receive for their labor $2 33⅓ per week, and they board themselves.

Question. What are the usual working hours of the hands in your factory?

Answer. In the summer they usually work from sunrise until sundown, except when at their meals, which consume about 1½ hour. This continues about six months. During the other six months they usually work from sunrise in the morning until 8 o'clock in the evening, allowing the same time as before for meals.

Question. Have there been any dividends made upon the stock of your manufacturing company at any time; if yea, at what times, and to what amount?

Answer. We have made no dividends, nor has anything been withdrawn as profits; but, in bringing up our accounts of manufacturing to July 1, 1827, we found we had sustained a loss of a little rising $5,000, without any allowance for interest upon the capital. The factory does some custom business, which is not taken into the manufacturing account. This business done by the factory would diminish to some extent the loss before stated, but to what extent I have no means of ascertaining. The above loss is ascertained from the balance of the accounts of wool purchased by the company, and manufactured on their own account, and the whole loss, I think, occurred during the year 1826, and that part of 1827 up to 1st of July. I think no loss was sustained prior to January 1, 1826. The custom business we do is a fair business. The interest upon that part of the capital borrowed by the company is paid out of the business, and is brought into the account to make the sum before stated. The factory is kept insured, which we charge; and there was a loss from bad debts of about $700. The residue of the loss cannot be accounted for, but by the badness of the business.

Question. Did you attend the Committee on Manufactures, at the last session of Congress, as one of a deputation; if so, by whom were you deputed; who were associated with you; and for what purpose was the deputation sent here?

Answer. I did attend at the last session of Congress, as one of a deputation from the manufacturers of wool and wool-growers of Massachusetts. Mr. Bates, now of the House of Representatives, and Mr. Brown, of Boston, were my only associates. The deputation was sent to represent to the Congress of the United States the depressed state of the woolen manufacture, the consequent low price of wool, the great influx of foreign woolen goods, as connected with that subject, and to obtain further protection to the wool-growers and manufacturers of woolens. The deputation did appear before the Committee on Manufactures of the House of Representatives.

Question. Is your machinery moved by water-power; and if so, does it ever fail from drought or frost?

Answer. It is; and we have no impediment from drought or frost. The reason I assign for our freedom from trouble by frost is, that our factory is situated at the outlet of a pond formed mostly by springs, and the wheel does not collect frost.

Question. Is there in your vicinity any machinery for the manufacture of wool now unemployed, and to what extent?

Answer. I believe there is; but I have no means of ascertaining to what extent. I think, however, to a considerable extent.

Question. Of the capital employed in your establishment, what proportion did the real estate, buildings, and machinery form?

Answer. I should think the real estate, buildings, and machinery were, when we commenced business, worth rising $10,000, of which the machinery probably constituted $5,000.

Question. Has not real estate generally suffered a great deterioration in value, as well as every other species of property, within the last two, three, or four years?

Answer. I should not think that, within the time referred to, there had been a deterioration of the property mentioned in the question in my section of the country. The reason I assign is, that there are in that neighborhood a large number of cotton and woolen manufactories, which consume the produce of the farmers in that section of country, as well as large quantities of flour and other provisions brought from the southern and middle States.

Question. In making your estimate of losses do you value your real estate, buildings, &c., at what they cost, or at what would be a fair price for them now, compared with the relative value of other property?

Answer. We value the buildings at what would be their depreciated value by natural decay; and we also value the machinery with reference to its natural wear. Our manner of valuation is to deduct the estimated wear, casualties, and natural decay, from the cost, to arrive at the present value. These estimates enter into the account in making up the profit and loss account.

Question. What quantity have you usually manufactured in the year; and do you generally find ready sales at those prices which the articles command?

Answer. It would vary from 5,000 to 6,000 yards of broadcloths, and from 15,000 to 17,000 yards of cassimeres. In 1825 the sales were quite ready; in 1826 they were very dull; in 1827, at the prices the articles commanded, they were pretty ready, but the prices were no better, except that, in some instances, the sales were made upon shorter credits. The profits in 1827 have been better than in 1826. In 1827 we did more work on contract than we did in 1826, which further mended the business.

Question. Did you manufacture the same articles the last year as the first year of your operations, or did you manufacture yarn, &c., in 1826 and 1827?

Answer. They were of the same kind.

Question. Were not manufacturers of woolens doing a better business previous to 1824 than they have done since?

Answer. I am not competent to answer the question; as at that time I was not engaged in the business. On the passage of the tariff bill of 1824 I thought the business would be placed on a permanent footing, not anticipating that the British would repeal their wool laws or evade the payment of duties, and so deprive us of the benefits of that bill; and but for the repeal of their laws and the evasions of the duties, my opinion is that the present duties would furnish sufficient protection.

Question. Are there not many manufacturers who began at an unfortunate period, and whose investments have been so injudicious that no increase of duty can restore their losses?

Answer. I am not personally acquainted with any in my section of country who are in that situation.

Question. Are not many of the factories which are now suffering and complaining founded on borrowed capital?

Answer. I do not know that fact. I think, generally, that in Massachusetts it is otherwise.

Question. Can you say what number of companies have been incorporated in Massachusetts within the last four years, and the extent of their capital?

Answer. I cannot. There have been some incorporations during that time of woolen manufacturing companies, but I cannot state the number. I should think it has been small. A number of companies, before concerned in manufacturing as joint partners, have within a few years obtained acts of incorporation for the convenience of doing their business.

Question. Are there not at this time many, and if yea, how many, applications before the Legislature of Massachusetts for the incorporation of cotton or woolen manufacturing companies?

Answer. I was, when I left Massachusetts, chairman of the Committee on Manufactures of the Senate of that State, and had in my hands as such, I think, four applications for new charters for manufacturing companies, one of which was for the manufacturing of carpets; the other three were for manufactures of cotton. The woolen application was from a company who had been some time engaged in the carpet manufacture.

Question. Did you sign any petition to the last Congress on the subject of woolen goods; if you did, was that petition for an *increase* of duty, or did it only pray for the *security* of the *present* duty, by changing it from an *ad valorem* to a *square yard* duty?

Answer. If I signed any, and I think it probable I did, it was for a square yard instead of an ad valorem duty; and my impression is that it was intended for the purpose of securing the payment of the existing duties principally. The effect of a change from an ad valorem to a square yard duty would, in my opinion, necessarily be to increase the duties, and, so far as that consequence would follow, I was last winter in favor of an increase of duty, as I believed this to be the only effectual mode of securing the payment of the present duties. I did also think that a further increase should be made equal to the effect of the repeal of the British import and export duties upon wool.

Question. How long have the oldest woolen factories within your knowledge been in operation; and have they, from time to time, increased their capital?

Answer. I believe the oldest woolen factory of any considerable extent in Massachusetts is Colonel Shepherd's, of Northampton. Colonel Shepherd himself is here, and can give an account of this establishment.

Question. Is it not a fact that small establishments, under the immediate care of the proprietors themselves, have generally done better business than incorporated or joint stock companies?

Answer. My opinion is that woolen manufactories, like all other branches of business, do best under the immediate superintendence of the proprietor. I do not now recollect but one in Massachusetts which is not superintended by some person interested as part proprietor, if not sole owner. I think woolen manufactories of medium size and capital generally do the best.

Question. Do the Massachusetts manufacturers of coarse cloths and cassimeres feel the effect of mutual competition?

Answer. I should think not to any great extent. In the article of satinets domestic competition has been felt, and the reason I would assign is that the square yard duty upon cottons has excluded the foreign article, and hence the domestic costs but about one-third of the former price.

Question. Has any part of the machinery added to your factory since you commenced operations been paid for out of the business of the factory; and if so, to what extent?

Answer. None of it has been paid for out of the business of manufacturing to any considerable extent.

Question. Can you form any opinion what quantity of woolens are consumed in the United States; or have you any opinion of their estimated value compared with what is imported?

Answer. I think that four-fifths at least of all the woolen goods consumed in the country are of domestic manufacture. I should think the whole value of consumption in the United States would be equal to $50,000,000.

Question. Can you form any opinion as to the relative value between the amount manufactured and that imported?

Answer. I think that the relative values and quantities of domestic woolen goods and those imported will not materially vary from each other.

MONDAY, *January* 21, 1828.

Colonel James Shepherd admitted and further examined:

Question. Where do you reside?

Answer. In the town of Northampton, Hampshire county, Massachusetts.

Question. Are you now, and have you lately been, concerned in the manufacture of wool?

Answer. I am now concerned in that manufacture, and have been so concerned since the year 1809; in the first place as principal owner, afterwards as a member of a company; then for a time again as sole owner, and in 1826 as a member of a company, but during the whole period as the active superintendent of the manufactory.

Question. What is the name of the establishment in which you are or have been concerned; where is it situated; and is it an incorporated company or an individual interest?

Answer. The company was incorporated in 1809 or 1810, by the name of the "Northampton Cotton

and Woolen Manufacturing Company;" but the business was not carried on under that charter at all, either as an individual or copartnership interest, until 1826, when the charter was renewed, the capital increased, and the name changed to "The Shepherd Woolen Manufacturing Company;" since which time the business has been done under the charter.

Question. What is the amount of capital invested in the manufactory of which you speak?

Answer. The capital now actually employed is $130,000, of which $80,000 is vested in real estate and machinery, and $50,000 is active capital.

Question. When was the manufactory first put into operation; or, if an incorporated company, under its present charter?

Answer. We acted under the present charter first on the 1st of January, 1826; but the same establishment, without a charter, has been in operation since 1809.

Question. Has it continued in operation from the time it was first started to the present time; if no, at what times and for what causes has it ceased its operations?

Answer. It has until 1st January, 1827; but for about fifteen or eighteen months immediately after the close of the late war the factory ceased to manufacture cloths from its own stock, and manufactured the wool of others upon contract. On the 1st January, 1827, on bringing up our account, we found we had sustained great losses, but we concluded to go on for six months longer, to see if there would not be a change. We therefore continued to the 1st July, 1827, and found there was a continued loss; and we then determined to suspend operations, and did so, except to close the then existing business and contracts.

Question. What is the average expense per pound of cleaning, assorting, picking, carding, and converting the wool from the state in which it is purchased into rolls or bats?

Answer. We make no such division of labor, and therefore have no account for these separate charges. Our process is, first, assorting, for which we pay the man who assorts it one and one-half cent per pound; but as there is a superintendent of this branch who is paid, we estimate the whole cost of assorting at two cents per pound. The expense of roving, which comprises oiling, carding, roping, &c., comprises all the expense from sorting to its delivery to the spinner, for which we pay six cents per pound for fine work, and for middling five cents. We do no coarse work. Spinning is the next process, and for this we pay for the finest of warp fourteen cents per pound, and for filling, of the same quality, seven cents per pound. For the second quality of wool, twelve cents per pound; and for the filling of the same quality, six cents per pound. For the third quality of warp, ten cents per pound; and for the filling of the same quality, five cents per pound. For the fourth quality, which is the lowest we spin, eight cents for warp, and four cents for the filling. Some machinery has of late been brought into operation which diminishes the expense of spinning the third and fourth qualities, as here classed, fifty per cent. or more. We have for some five or six years past used these machines to spin these qualities. Others have used them for the finer qualities of spinning, and think well of them. Our machines are five or six years old, and great improvements have since been made. The machinery in use at our establishment, although good, is more expensive than that which is used by many others, because the one requires the labor of a man, whose wages are higher than the wages of girls, who attend the others. Machinery for the lower sorts are called the "Brewster." We use the jennies for the finer qualities.

Question. What is the average expense per pound of converting the rolls or bats into yarn, and of cleansing, sizing, and preparing the yarn for weaving?

Answer. The last answer has given the whole expense to the yarn. Warping and dressing follow next after spinning, and for these we have put into use newly invented machinery, which has lessened the expense 75 per cent. and reduced these items, collectively, to 1½ cent per pound for fine broadcloth twelve quarters wide.

Question. What kinds of cloth do you usually manufacture?

Answer. Broadcloths and cassimeres.

Question. What quantity of wool is required to make one yard of each of the descriptions of cloth made at your factory; and what is the width, in the flannel, of each description of cloth?

Answer. During a period of six months I find the average quantity of American and Saxony wool to be 2¼ pounds to a yard of broadcloth. When made of Spanish wool, two pounds is sufficient. We make a finer and lighter quality of cloth than many other manufacturers. It requires about half the quantity of wool to the yard of cassimere, which is about 5½ quarters in width, when it comes from the loom. The broadcloth, when ready for market, is 7 quarters wide; the cassimere from 26 to 28 inches.

Question. What is the cost of weaving each yard of each description of cloth manufactured at the works referred to?

Answer. We have paid two prices. Before the power looms came into use we paid from 18 to 28 cents per yard. Since the power looms have been put into operation the weaving in these looms costs but ten cents per yard for weaving broadcloth. The cassimeres cost half that price.

Question. What is the cost per yard of scouring, fulling, dyeing, dressing, and otherwise preparing for the market each yard of each description of cloth before described?

Answer. One man is able to scour all the cloth of our establishment, and we pay him $21 per month, including his board. It formerly cost double that sum. The fulling requires a man and a boy; the man is paid $32 per month, and the boy $16 per month, including their board. Raising or napping, which is commonly called gigging, comes next in the operation. This requires one superintendent, who receives $26 per month, and $6 per month for his board; and nine young men, who receive on an average $14 per month, and their board included. There is also a teazle setter, whose duty it is to prepare the teazles for napping, who receives $10 per month, and his board, which is $6. The cloth is then ready for shearing, which requires one superintendent, at $32, and seven girls, at $8 per month, including board; and these attend to 20 pair of shears. There are seven other girls employed in burling, linting, and marking the cloth, who receive also $8 per month, board included. A pressman and a boy are also necessary; the man receives $24, the boy $14 per month, inclusive of board. All colors, except black, are dyed as soon as the wool is assorted; black is dyed after the cloth undergoes the process of fulling. The prices for dyeing vary. Blue costs 60 cents per yard; blacks and all other colors ten cents per yard.

Question. What are, and have been for the last three years, the values per yard, at the factory, of each description of cloth so made?

Answer. Our cloths are not sold at the factory, but in the Boston market. I have not an account of our sales with me, and therefore cannot speak with accuracy; but, from recollection, I should think we sold our first quality blue broadcloths, of Saxony wool, at from $6 to $7 per yard, in 1825. The

same quality blacks were sold at the same prices that year. In 1826 the same qualities and colors were sold at about $5 50 to $6 50 per yard. In 1827 the sales were at about the same prices, but more ready sales, and on shorter credits. The finest cloths of the above description, made of American wool, will average about $1 per yard less than those made of Saxony, for each year. These cloths are made of the first and second qualities in the assorting. Prime and picklock are worked together, and are about equal to Saxony. The prices of cassimeres are generally about half those of broadcloths, of the same qualities and descriptions of wool, at the same times. The lowest quality of blue broadcloths made at our factory sold in 1825 at about $3 per yard, and the lowest blacks at about $2 50 per yard. In 1826 the same cloths sold at about $2 75 for blue, and about $2 25 for blacks. All the coarse cloths are made of American wool. In 1827 the same coarse blues were worth $2 50, and the blacks about $1 75.

Question. Are there different patents or descriptions of machinery for spinning wool; if yea, what patent or description is used in the factory of which you speak, and what patent or description is considered preferable?

Answer. There are two descriptions of machinery, the one called the "jenny," the other a patent called the "Brewster." We spin about two-thirds of our yarn upon the jenny, and one-third upon the Brewster. As to which is preferable there is a great variety of opinion. It is generally conceded that the Brewster is preferable for coarse yarns, but for fine yarns I consider the jenny preferable.

Question. What officers, agents, clerks, and superintendents are employed in the factory of which you speak; and at what wages or salaries to each?

Answer. Myself and brother are the superintending agents of our factory, and we jointly receive 2½ per cent. upon the gross amount of the sales as our compensation for these services. This has been the case only from the 1st January, 1826. I cannot tell the amount this per centage will come to annually, as I have not the account of sales; but as nearly as I can calculate for the 18 months from 1st January, 1826, to 1st July, 1827, the whole we shall receive for superintendence will be about $2,300 or $2,400. We also employ a clerk, at a salary of $500 annually, and he boards himself; a superintendent of the cards, at $39 per month, including board; and two superintendents of looms, at $24 each per month, including board. These are all who can be considered as officers.

Question. What number of hands are employed in the same factory; what are their descriptions—as men, women, boys, and girls; and what wages are paid for their services?

Answer. The whole number employed is 120. Of these, 32 are men, the average price of whose labor is $21 per month; 16 young men, from 18 to 20 years of age, at $14 per month; 16 boys, from 8 to 12 years of age, at $6 per month; and 54 girls, or young women, at $13 per month. In all these instances, board is included in the prices given, at the rate of $1 50 per week for men and $1 per week for boys and girls.

Question. What are the usual working hours of the hands in your factory?

Answer. In the summer the hands work from sunrise until sunset, deducting one hour for the two meals of breakfast and dinner; this continues for six months. In the six succeeding months we begin at daylight, and work until eight o'clock at night, deducting one hour for the same two meals.

Question. Have there been any dividends made upon the stock of your manufacturing company at any time; if yea, at what times and to what amount?

Answer. There have been no dividends made since the company was incorporated in 1826. Before that period Mr. Robbins and myself were alone concerned, and we made it a very fair business from 1809 to 1824, and 1825 was also a tolerable year. Since that time it has been a losing concern.

Question. Was your machinery moved by water-power; and if so, did it ever fail from drought or frost?

Answer. It was moved by water-power. We never experienced any considerable inconvenience, either by drought or frost.

Question. Is there in your vicinity any machinery for the manufacture of wool now unemployed; and to what extent?

Answer. My own is idle, but I know of no other in that neighborhood. We manufactured 250 pounds of wool a day when in full operation.

Question. What quantity of cloths have you usually manufactured in the year; and do you generally find ready sales at those prices which the articles command?

Answer. During the year 1826 we wove a number of yards equal to 39,600 of broadcloth. Of this quantity about nine-tenths were broadcloths in fact; the other tenth was of cassimere. Two yards of cassimere is called equal to one yard of broadcloth. In 1825 the sales were ready; in 1826 they were dull; in 1827 the sales were quick, but without an advance of price. On the whole, business was better in the year 1827 than in 1826. The low prices of 1826 induced us to hold back, and we did not sell more than one-fourth of what was wove, and, in consequence of it, the sales of 1827 were much larger than those of the preceding year; and we have now nearly sold off the stock.

Question. Were not manufacturers of woolens generally doing a better business previous to 1824 than they have done since; and were they not then doing well?

Answer. They were, as far as my knowledge extends. We were doing a better business previous to the tariff of 1824 than we have done since. Previous to the tariff of 1824 I think the business was a fair business, and nothing more, for some years.

Question. Are there not many manufacturers who began at an unfortunate period, and whose investments have been so injudicious that no increase of duty can restore their losses?

Answer. I know but one only.

Question. Are not many of the factories which are now suffering and complaining founded on borrowed capital?

Answer. Most of the factories on an extensive scale are incorporated; and I think their stock has generally been paid in. Whether the stockholders borrowed the money paid in I cannot pretend to know.

Question. Can you say what number of companies have been incorporated in Massachusetts within the last four years, and the extent of their capital?

Answer. I cannot. In the woolen business I know of but two or three.

Question. Did you sign any petition to the last Congress on the subject of woolen goods; and if you did, was that petition for an increase of duty, or did it only pray for the security of the present duty by changing it from an ad valorem to a square yard duty?

Answer. I signed a petition last year, which will best speak for itself; but I suppose it prayed for a specific or square yard duty, as my opinion is that no other duty will be available to the manufacturers. The reason of this opinion is the difficulty, if not impossibility, of determining the quality of goods by appraisers. We did think the present duty sufficient, if collected; but the increase of duty on wool in this country, and the repeal of the British duties, destroyed to the manufacturers all the benefit of the tariff of 1824. The duty upon imported wool, by the tariff of 1824, was very injurious to manufacturers.

Question. Is it not a fact that small establishments, under the immediate care of the proprietors themselves, have generally done better business than incorporated or joint stock companies?

Answer. I cannot say it is, from my observation. The companies with large capitals, in many respects, have advantages over the small establishments, and are generally able to go into the market and do better.

Question. Do the Massachusetts manufacturers of coarse cloths and cassimeres feel the effect of competition?

Answer. They do, so as far as they are nearly able to supply the market; and if a small amount of the foreign article is thrown into market, making a surplus, the whole price is depressed, and our manufacturers lose largely, while the foreign manufacturer loses but little.

Question. Do purchasers generally prefer English goods, of the same quality and prices, to the American manufacture?

Answer. They do. I consider the prejudices more than 25 per cent. against the domestic article.

Question. What is the reason given by them for that preference; do they not complain of the inferiority of your dyes compared with the English colors?

Answer. No complaint is now made against our dyes, other than against the blues, by good judges. Our other dyes are as good or better than the English.

Question. Was the depression in the price of woolens in the years 1825 and 1826 in any great degree occasioned by excessive importations of the merchants in anticipation of the expected increase of price in cloths from the provisions of the tariff passed in 1824, but going into effect in 1825?

Answer. I cannot say that the depression arose from the cause suggested in the question.

Question. Of an equal quality of wool, at present prices in England and the United States, can the English manufacturer make a cheaper fabric than can be made in the United States; if so, how much cheaper?

Answer. The difference in the price of the fabric would be the difference of the price of wool, in my opinion, as I think we can manufacture it as cheap as they can.

Question. Are you acquainted with Josiah Pomeroy, of Pittsfield, Massachusetts; does he manufacture woolen goods, and where does he sell them?

Answer. I am acquainted with Josiah Pomeroy, of Pittsfield, Massachusetts, and know that he does manufacture woolen goods. The majority of his goods, as I am informed, is sold at West Point, as clothing for the cadets at the military school. I understand that the amount he sells there is about $6,000 annually, which he sells at $4 25 or $4 50 per yard. The same quality of goods are worth at New York or Boston about $2 75 per yard.

Question. In what sections of the country are your woolens generally consumed?

Answer. I should think that three-fourths of all the goods I manufacture are bought by the merchants and merchant tailors of Boston, and sold in that neighborhood. We sell a few in Philadelphia, and also a few in New York.

Question. Is the ad valorem duty on woolen goods evaded, and in what way?

Answer. I cannot answer.

Question. Will cloths well finished, and well baled or boxed, on arriving in New York or Boston, require to be brushed or finished over to give them a better appearance?

Answer. They do not require any brushing over. They will retain all their finish, and often are supposed by the voyage to assume a softer and finer feeling.

Question. Can you state the amount of your losses from the 1st of January, 1826, to the time of your stopping business; and what part of that loss, if any, is to be attributed to the closing of your business at that time?

Answer. We lost between those periods, or rather from 1st January to the present time, $30,000. None of that loss is to be attributed to the closing of our business. I know of many others who have sustained as great and even greater losses; but I do not know of any person in the woolen manufacture who has made anything within the same period. The cause of these losses I assign to be the low price of our cloths in the market. Five hundred dollars would cover all our bad debts.

Question. You say that you began to manufacture in the year 1809; have you been engaged in any other business, and what was it, during that time?

Answer. My whole time has been devoted to the manufacturing business, and to keeping my flocks of sheep.

Question. What proportion does your present property bear to what you were worth when you began business in 1809.

Answer. I have gained in property during that time, but I have made most of the gain by the rise in the value of real estate I had bought, and by my sheep. I believe that I am now worth double what I was when I began manufacturing; but I have made more from lands and sheep than from manufacturing during the whole time. I sold a share of my stock to my present partners, in 1825, at its par value, when, a short time afterward, it would not have sold for near as much.

Question. What is the relative weight between the scoured wool, as delivered for manufacture, and the product when finished in cloth?

Answer. To make broadcloth of thick felt, of the usual width of 7-4, I give out eighty pounds of scoured wool; this yields forty-four yards of finished cloth, which weighs fifty pounds with its listing. The cloth of thin felt requires seventy-five pounds of wool, which makes forty-four yards of cloth, and weighs from forty-four to forty-six pounds when finished. One hundred pounds of unwashed merino wool, as shorn unwashed from the sheep, usually loses, in the processes of washing and scouring, about fifty pounds. When washed on the sheep's back it loses about twenty-five pounds in the scouring.

Question. What other materials, except wool, do you use in manufacturing, and in what quantities?

Answer. In the manufacture of 46,084 yards of broadcloth we made use of the following articles, viz:

102,159 pounds wool.	
2,056 gallons of olive oil, at 100 cents	$2,056 00
8,050 pounds Castile soap, at 14 cents	1,127 00
58,450 pounds dye-wood, copperas, vitriol, &c., cost	2,403 75
4,705½ pounds Bengal indigo, at $2 40	11,293 20
9,163½ pounds woad, at 10 cents	916 35
82,425 pounds	17,796 30
31,740 pounds of foreign wool used.	
114,165 pounds of articles imported	

52,354 weight of cloth manufactured from the above foreign wool, and 70,419 pounds of American wool.

The witness here desired that his answer to the 26th interrogatory may be corrected so as to read "one-half," instead of "one-fourth," as stated in that answer, in relation to the duty imposed by the tariff of 1824 on imported wool.

TUESDAY, *January* 22, 1828.

William Phillips admitted and further examined:

Question. Where do you reside?

Answer. I reside in Wallkill, Orange county, New York.

Question. Are you now and have you lately been concerned in the manufacture of wool? And if yea, when, for how long a time, and in what capacity?

Answer. I am now and have been engaged in the manufacture of wool since 1810 or 1811. I began on a small scale, but increased the establishment from time to time since the late war. I own three-fourths and my brother one-fourth. I have the general superintendence. The son of my brother is engaged in the same character, to a more limited extent.

Question. What is the name of the establishment in which you are or have been concerned? Where is it situated; and is it an incorporated company or an individual interest?

Answer. We have not been incorporated. The factory is known as the "Phillipsburg Factory."

Question. What is the amount of the capital invested in the manufactory of which you speak?

Answer. We estimate the whole capital employed at $20,000. This estimate embraces the real estate, water privilege, buildings, and machinery. In addition to this, we estimate the active capital at $11,000.

Question. When was the manufactory first put into operation; or, if an incorporated company, under its present charter?

Answer. I have already said in the year 1810 or 1811.

Question. Has it continued in operation from the time it was started to the present time? If no, at what times and for what causes has it ceased its operations?

Answer. It has been continued in the manner referred to in my answer to the second interrogatory. The principal extension or enlargements were first made in 1815, and again in 1825, 1826, and 1827.

Question. What kinds of cloth do you generally manufacture?

Answer. We have made little or nothing else except broadcloth within the last three years.

Question. What quantity of wool is required to make one yard of each of the descriptions of cloth made at your factory; and what is the width, in the flannel, of each description of cloth?

Answer. It requires 2¾ pounds of the wool, when washed on the sheep, to make a yard of broadcloth, including the listing. When the cloth leaves the loom it is from 10 to 11½ quarters in width. When finished it is from six to seven quarters wide.

Question. What is, and has been for the last three years, the value per yard, at the factory, of each description of cloth so made?

Answer. We sell but little at the factory. In 1825 we sold, in New York, our fancy colors at from $2 25 to $2 75 per yard. The blues from $3 25 to $3 50. These were the prices at auction, and we considered them fair sales. In the spring of 1826 I sold some at auction for $2 25, when I stopped the sales. In the September following, some of the same kinds of cloths were again offered at auction, and brought only from $1 37 to $1 81 per yard. There was a loss that year from 75 to 100 cents on the yard of blue. In 1827 the blues sold from $2 25 to $2 50, and the fancy colors from $1 75 to $2, and these are the prices which they now command at auction.

Question. Are there different patents or descriptions of machinery for spinning wool? If yea, what patent or description is used in the factory of which you speak; and what patent or description is considered preferable?

Answer. We use the jenny for spinning. I am unable to say whether it is preferable to the Brewster, having never used the latter.

Question What officers, agents, clerks, and superintendents are used in the factory of which you speak; and at what wages or salaries to each?

Answer. I am the superintendent, together with my nephew. I charge nothing to the establishment for my services; but, in the estimate of the value of profit or loss of the establishment, I put them down at $600 or $700. No clerk or agent is employed.

Question. What number of hands is employed in the same factory? What are their descriptions—as men, women, boys, and girls—and what wages are paid for their services?

Answer. We usually employed twenty-five persons during the last summer, and I believe we have now twenty-six. Of these, eleven are men, at an average of $26 per month; two men, at $20 per month; four boys, at $7 per month; three women, at $7 per month; one man, at $30; two, at $20; and three others, at $18 per month—board included in all cases.

Question. What are the usual working hours of the hands in your factory?

Answer. In the summer we begin work at about sunrise, and continue until about sunset, allowing half an hour for breakfast, and from one hour to one and a half hour for dinner. In the winter we begin as soon as possible after light, and work until about 9 o'clock at night, allowing about half an hour for meals.

Question. Is there in your vicinity any machinery for the manufacture of wool now unemployed; and to what extent?

Answer. I believe that there are some establishments which have curtailed their business, but I do not know to what extent.

Question. Have you made any profits or sustained any losses by your establishment for each of the last three years?

Answer. I considered the business a fair one. In 1826 it was intolerably bad. In 1827 I suffered loss by the business, but it was better than in 1826, by reason that the price of wool was lower, and the fabric sold at nearly the same prices. My losses have not been from any bad debts. Should I continue business, at present prices of the raw material, and prices of the fabric, I must wholly fail.

Question. Has not real estate suffered a great deterioration in value, as well as every other species of property, within the last two, three, or four years?

Answer. I cannot say that it has in Orange county.

Question. What quantity of cloths have you usually manufactured in the year; and do you generally find ready sales at those prices which the articles command?

Answer. I will not pretend to state the quantity precisely; but I think, in 1825 and 1826, we made about 5,000 yards each year. We are now making at the rate of 10,000 or 11,000 yards per annum. The sales, at the prices which the articles commanded, were ready.

Question. Were not manufacturers of woolens generally doing a better business previous to 1824 than they have done since?

Answer. I considered the business fair, or profitable, in 1815. In 1816 it grew worse, and continued to decline until 1818. From this latter period until 1824 the variation was not considerable, and was generally during that time about in the same situation.

Question. Is it not a fact that small establishments, under the immediate care of the proprietors themselves, have generally done better business than incorporated or joint stock companies?

Answer. I cannot say that I know of any material success attending the one or the other.

Question. Do the New York manufacturers of coarse cloths and cassimeres feel the effect of mutual competition?

Answer. The domestic manufacture, as well as the importations, affect the price of the articles manufactured.

Question. Do purchasers generally prefer English goods, of the same quality and prices, to the American manufacture?

Answer. In the country I hear of no particular preference. In the cities the preference is given to imported cloths, as I believe, by the industry of foreigners endeavoring to excite prejudices against American manufactures.

Question. What is the reason given by them for that preference? Did they not complain of the inferiority of your dyes compared with the English colors?

Answer. I am not aware of any objection of this sort by the country people who wear the cloths. There are objections in the cities, proceeding from the same quarter that I have referred to in the last answer.

Question. Of an equal quality of wool, at present prices in England and the United States, can the English manufacturer make a cheaper fabric than can be made in the United States? If so, how much cheaper?

Answer. I cannot answer that question.

Question. Is the ad valorem duty on woolen goods evaded; and in what way?

Answer. I have no certain knowledge on this subject?

Question. Will cloths well finished, and well baled or boxed, on arriving in New York or Boston, require to be brushed or finished over to give them a better appearance?

Answer. They will not.

WEDNESDAY, *January* 23, 1828.

Abraham Marland, of Andover, Essex county, Massachusetts, admitted and further examined:

Question. Are you now and have you lately been concerned in the manufacture of wool? If yea, when, for how long a time, and in what capacity?

Answer. I am a manufacturer of wool, and in a small way; have been ever since 1808 or 1809, principally as sole proprietor of my own works, and on my own account.

Question. What is the name of the establishment in which you are or have been concerned; where is it situated; and is it an incorporated company or an individual interest?

Answer. It is an individual interest; and situated at Andover aforesaid. I have no particular name for my factory.

Question. What is the amount of capital invested in the manufactory of which you speak?

Answer. The capital which I have invested in this establishment amounts to $42,000, of which $11,000 are partly in real estate, in buildings and in machinery, the residue is active capital. The other part of the real estate, the water privilege, and some of the buildings, belong to another person, under whom I hold by a lease.

Question. Has your factory been in operation from the time it was first started to the present time; if no, at what times, and for what causes, has it ceased its operations?

Answer. It has been constantly in operation.

Question. What kinds of cloth do you usually manufacture?

Answer. Flannels altogether. In 1825 and 1826 I made a few green bockings, but none before or since of any consequence.

Question. What quantity of wool is required to make one yard of the cloth made at your factory; and what is the width of the flannel when finished?

Answer. It requires about 17 pounds of wool, as purchased, washed on the skin or on the sheep, to make 46 yards of the flannel, averaging all my qualities of cloth. My flannels are, four-fifths of them, three-fourths wide, and the residue one yard wide.

Question. What are, and have been for the last three years, the values per yard, at the factory, of the cloth so made?

Answer. We make very few sales at the factory, and have no market price for them there. Our sales are mostly made in Boston and New York. In 1825 the average of the sales made was at about $10 50 for the piece of 46 yards; in 1826 the average of the sales was $11 the piece of 46 yards; in these two years the qualities of my flannels were about the same. In 1827 the sales were made at an average of about $13 the piece of 46 yards; in this year I made more of the fine flannels, and more of the

different descriptions of flannel were a yard wide. A year ago last fall myself, with a number of the manufacturers of flannels at the east, concluded to try an experiment, and to satisfy the merchants that we could supply the country with flannels. We sent to New York, in one lot, upwards of 400 bales of flannels, averaging about 16 pieces, of 46 yards, in each bale. An auctioneer was employed, who sold them at auction as rapidly as could be done. These flannels were sold at some loss; but the effect evidently was what we intended, to discourage the importations of the next fall, and to make a better market for our own flannels. I now expect a reaction will be produced. I am already informed that large importations are to be made the next season, and I intend to reduce my business at least one-third the next year on that account.

Question. What proportion does the cost of labor bear to the cost of raw material in the manufacture of blankets?

Answer. Every pound of wool, on an average, can be manufactured into blankets at 6 cents per pound. In this calculation nothing is included but the labor; nothing is allowed for profit or use of machinery. I take the wool as purchased in the fleece, washed upon the sheep.

Question. If additional duties on coarse wools of Smyrna, Buenos Ayres, and Russia, of which blankets are made in Europe, were imposed, could the American manufacturer of blankets, at the present duties, enter into successful competition with the European manufacturer?

Answer. I should think not, because I cannot, at the present rates of duty and present prices of native wool suitable for the purpose, compete with the foreign manufacturer of blankets in our own market.

Question. What number of hands are employed in your factory; what are their descriptions—as men, women, boys, and girls—and what wages are paid for their services?

Answer. I believe I employ about 70 hands in my factory, beside myself. About 30 are men, who are paid wages which will average $1 each per day. About 14 or 15 are women, who are paid the average wages of from $2 25 to $2 50 per week; the residue are boys and girls, from 8 to 12 years of age, who are paid the average wages of 25 cents per day, except about ten apprentices, who are paid about $130 per year. The above prices, in each instance, include board. The above includes my hired help of every kind. Myself and two sons do all the superintendence ourselves.

Question. What are the usual working hours of the hands in your factory?

Answer. In the summer time we work 12 hours over and above the time allowed for meals, and we fall but little short of that in the winter.

Question. What quantity of flannels and baizes have you usually manufactured in the year; and do you generally find ready sales at those prices which the articles command?

Answer. In 1825 I made about 2,200 pieces, of 46 yards in a piece, and the sales were dull. In 1826 I made about the same quantity, and the sales were also dull. In 1827 I made about 3,200 pieces of the same length, and the sales were readier and better.

Question. Were not manufacturers generally doing a better business previous to 1824 than they have done since?

Answer. I think the business previous to 1824 was better than it was in 1825 and 1826. My business certainly was.

Question. Are there not many manufacturers whose investments have been so injudicious that no increase of duty can restore their loss?

Answer. I cannot say that investments have been so injudiciously made; but I know the large establishments have been doing a very bad business, and an increase of duty would help them; and I think it would be wise to lay a duty which would amount to a prohibition, and give the market to the American manufacturer; but I do not think that such a duty would restore all these losses, as some are entirely ruined and out of the business. I think it would restore those who are yet in business.

Question. Are not many of the factories which are now suffering and complaining founded on borrowed capital?

Answer. I am unable to answer the question.

Question. Did you sign any petition to the last Congress on the subject of woolen goods; and if you did, was that petition for an increase of duty, or did it only pray for the *security* of the *present* duty, by changing it from an *ad valorem* to a *square yard* duty?

Answer. I think I did sign a petition to the last Congress, praying a change of the duty from an ad valorem to a square yard duty; and I believe that the petition also prayed an increase of the duty, as well as to secure the collection of the present duty.

Question. Is it not a fact that small establishments, under the immediate care of the proprietors themselves, have generally done better business than incorporated or joint stock companies?

Answer. I should think the small companies, judiciously conducted, would be likely to do better business than the large companies; but I know of none who are making money.

Question. Do the Massachusetts manufacturers of coarse cloths and cassimeres feel the effect of mutual competition?

Answer. I do not think that domestic competition is felt among the Massachusetts manufacturers. When there were very few manufacturers in this country, the very few goods taken into the market from our factories did not reduce the price of the foreign goods, and, consequently, our articles sold better than they now do. The effect of an extension of our manufactories has been to reduce the prices both of the foreign and domestic article, and it is between them the competition exists.

Question. Supposing the raw material remains at the present prices, can the American woolen manufacturer compete with the foreign manufacturer under the present rate of duties?

Answer. He cannot.

Question. Do not the fluctuations in the price of woolen goods, arising from foreign importations, add greatly to the embarrassment of the American manufacturer?

Answer. Very much, indeed.

Question. Would not a sufficient protection enable the American manufacturer to supply our own markets to the full demand, at steady prices and at the lowest rate?

Answer. There is no doubt of it in my mind.

Question. Do you know of any factory, carried on either by a single individual owner, or by joint partnership, or by an incorporated company, making a profitable business?

Answer. I do not know a single one which has been doing a profitable business since 1824, taking the whole time to the present.

Question. Taking the year 1827, do you know of any woolen manufacturers that have made a profit?

Answer. I do think the flannel manufacturers made something in 1827, but I do not think any of the other woolen manufacturers have in that year made anything. On the contrary, I believe they all lost money.

Question. Have Messrs. Johnson & Sewall a flannel or cassimere factory at Andover, Massachusetts; and do they manufacture extensively?

Answer. They have a cassimere factory, but not a very extensive one.

Question. Have they never told you they wished no further protection on woolen goods, and expressed to you the opinion that foreign goods cannot interfere with them, and that they could now sell more goods than they make?

Answer. I think I have heard Mr. Johnson say so. I have also heard him say he wished his factory had been burned before it had fallen into his hands, as he had lost money by it. At the time he said he wished no further protection on woolen goods he was, as he is now, an importer of British goods of all kinds. They have not lately told me they could sell their goods as fast as they could make them.

Question. What is the highest price you have paid for weaving a piece of flannel, and what do you pay now?

Answer. I have paid as high as $3 for weaving a piece of flannel for which I now pay $1. If I hire females to weave, I pay 83 cents for what I pay men $1.

Question. What did it cost you to make the flannels, per piece, which averaged $13 last fall?

Answer. I cannot tell what these flannels cost me by the piece, because my accounts have not been made up, but I think I made something on them.

Question. Do you not get more for your flannel now than when you paid a higher price for wool, and a higher price for weaving?

Answer. There have been times when I did not get as much for cloths, when I was paying higher prices for wool and weaving than I now do, but I then sold at a great loss.

Question. If wool be the same price here and in England, can the American manufacturer make the fabric as cheap as it is made in England?

Answer. I think we can manufacture wool in this country about as cheap as they can in England, wool being at the same price.

Question. Do you get as much for your goods now as when the duties were lower; and what were the duties when you made most by your factory?

Answer. I do not get so much for my goods now as when the duties were lower, but we got the highest prices for our goods when the duties were highest, during the war.

Question. Did not the foreign woolen fabric bring a much higher price in the market of this country when our duties were lower than they now are?

Answer. It did.

FRIDAY, *January* 25, 1828.

William W. Young, of Brandywine Hundred, Newcastle county, State of Delaware, admitted and further examined:

Question. Are you now and have you lately been engaged in manufactures of wool? If yea, in what branch, for how long a time, and at what place?

Answer. I am now engaged in the manufacture of wool and cotton at the place of my residence, and have been so engaged since the year 1813. The cotton manufactory was commenced in 1821; before that time we manufactured wool alone.

Question. Is the establishment for the manufacture of wool in which you are interested an incorporated company? If yea, by what name? If not incorporated, is it a copartnership or an individual interest?

Answer. At present it is an incorporated company. The charter was granted in 1825. Before that time it was a copartnership interest. The reasons for obtaining a charter were that William Young, the sole proprietor, wished to divide his interest in the establishment, being the greatest share of his estate, among his heirs, and that he could do it better in stock than in the property as it before existed; and because, also, if the company was not incorporated the necessity would arise of stopping business to settle the estate in case of the death of either partner; whereas by the incorporation this necessity would be obviated. The establishment is now entirely owned by the Young family, and the proprietors have not changed by the incorporation.

Question. What is the whole amount of capital actually invested in the woolen factory of which you speak? What part of that capital is invested in real estate, buildings, and machinery, and what part is active capital?

Answer. The whole capital invested in the woolen manufactory is rising $100,000. Of this about $20,000 at the present time is in raw material and manufactured articles. Upwards of $21,000 is vested in machinery alone. The residue is in real estate, mill-gearing, and buildings. Of this residue as much as $25,000 is in dwelling-houses and other buildings for the workmen of the factory and hands connected with it.

Question. Has the factory you speak of been in continued operation since it was first erected?

Answer. It has been in continued operation since 1813, with one exception of about two months in the years 1815 and 1816, during the discussion of the tariff bill of that time before Congress. During these two months we did not work to any extent, but we discharged no hands.

Question. What kinds of fabrics do you produce, and what has been the whole quantity of fabrics made, on the average, for the last three years?

Answer. We confine ourselves principally to the manufacture of cassimeres and mostly to blue cassimeres. We sometimes make a few pieces of broadcloth to accommodate friends, but not as a business. We also work up our coarse wools into satinets. These we consider deviations from our regular business. I cannot tell the whole quantity of cloths made in each year for the last three years, but we estimate that every pound of clean wool will make one yard of double milled cassimeres, and lighter goods in the same proportion. For the last three years we have been every year regularly curtailing our business as far as practicable, in consequence of the continued diminutions in the prices of cloth.

Question. What has been the average market prices of the several fabrics so made in the markets where you have sold for the last three years?

Answer. I can only speak with reference to our principal manufacture, which is blue cassimere. The

average price of these in 1825 was about $1 50 per yard, as well as I can now recollect. In 1826 the prices were not more than $1 30, on an average, for the same quality. In 1827 the average was about $1 25 per yard for the same quality of cloths. The sales were more brisk in the fall than in 1826 or in the spring of 1827, but our prices for that article were no better. The coarse cloths, called satinets, which we manufactured also, but to no very great extent, sold in the fall of 1827 at a fair price compared with their prices in 1825 and in 1826; the prices for which years I do not now recollect distinctly. The reason of the better sales in 1827 I take to be that the very low prices of these articles in 1825 and 1826 caused a depression of their manufacture to a considerable extent, and therefore the market in the early part of 1827 was not crowded, but these are an article soon produced, and before the close of the season the large supply in the market again brought down the price; this, I think, was entirely the effect of domestic competition.

Question. What kind or description of machinery is used in this factory, and is it propelled by water or steam power?

Answer. We have used the jenny and the Brewster, but in 1826 and 1827 we laid aside the Brewster, because it was out of order, and used the jenny alone. I should prefer the Brewster for spinning warp and the jenny for spinning woof. All our other machinery is of the usual and most approved descriptions, and the whole is moved by water-power.

Question. What is the whole number of persons employed in the business of this factory; and how many are officers or agents; and at what wages or salaries, and how many are hands; what are their relative classes, and what their average wages?

Answer. The smallest number we have ever employed since the business has been fairly in operation has been fifty; that is the number now engaged. We employ no officer or agents. My father, Mr. William Young, attends to the purchases, for which he receives nothing, and also to the sales, upon which, when he makes the sales himself, he receives five per cent.; but when the sales are made at auction he receives nothing; and it is at auction most of our sales are effected. I attend to the internal concerns of the establishment in person, and am allowed $800 for my services. We have a clerk, who receives about one dollar per day for his services in both establishments. There are no other persons employed except laborers; of those employed in the factory twelve are men, who receive from five dollars to seven dollars per week; but there is only one who receives seven dollars, and the average does not exceed six dollars. One of those who receives six dollars per week has, in addition to that price, a house furnished him. There are males who receive from sixty-two and a half cents to three dollars per week; and in this classification are embraced all the male hands under twenty-one years of age. The females receive from fifty cents to three dollars and fifty cents per week, and in this are included all the females in the establishment. I cannot at this time distinguish the numbers or ages of the males and females. There are some females who are widows, and have been in the establishment since 1793, and are allowed a house free of rent. We have always extended this privilege to the widows of hands who have been a long time employed, and all are compensated who meet with injuries in the factory.

Question. What are the usual working hours of the hands in your factory?

Answer. We expect to get sixty-eight hours per week the year round, and this is all we insist on.

Question. Are additional duties, in your opinion, necessary upon imported woolen goods, to enable the American manufacturers of woolen goods to compete with the foreign in our markets?

Answer. My opinion is, that additional duties are required, and that the duty must be changed from an ad valorem to a specific square yard duty, and that no other mode of imposing the duty will be effectual. So well convinced am I of the necessity of this change that I will not buy a single pound of wool until this question is decided; and I will not purchase at all unless some material change takes place in the market. I think it also a national object, that a proportionate protection should be extended to wool; but this duty, in my opinion, should be moderately increased. Wool below ten cents ought to be admitted under a mere nominal duty. The duty on woolen goods may be immediate and considerable, without danger to other interests. With capital, I can immediately erect buildings and machinery; but it requires considerable time to procure flocks of merino and other sheep.

Question. Were the manufacturers of woolens in this country doing a better business previous to the year 1824 than they have done since?

Answer. I have considered that the tariff of 1824 placed the woolen manufacturers in a worse situation than they were before its passage. My reasons for this belief are founded upon the alterations in the British duties on wool, and upon the want of sufficient protection at home. I do not think that the tariff of 1824 was sufficient, if there had been no change in the British duties. The duty should have been a specific square yard duty, and the duty imposed on imported wool by the same act rendered the protection of the manufacturer insufficient. I have lost more since the tariff of 1824 than I lost in the same space of time before that act.

Question. Does the importation of foreign woolen cloths produce the present depressed price of those cloths in our markets; or is the depression owing in part to domestic competition?

Answer. The depressed price of cloths in the American market is to be attributed as well to the foreign importation as to domestic competition.

Question. Do manufactories with moderate capitals, and under the immediate superintendence of the proprietors, do better than incorporated companies with large capitals, managed by officers and agents?

Answer. I am unable to speak positively on this subject, but suppose that this, like every other business, will prosper most when managed by the proprietor.

Question. Do the manufacturers of woolens in this country feel the effect of domestic competition?

Answer. They have already felt it in the satinet manufacture; as in this article we have no foreign competition. The low price of satinets is wholly owing to domestic competition. I do not know any other branch of the woolen manufacture in which domestic competition is felt to any considerable extent, except so far as is referred to in my answer to the 27th interrogatory.

Question. Are the fluctuations in the prices of woolen goods occasioned by foreign importations; and do they add to the embarrassments of the domestic manufacturer?

Answer. There are great fluctuations from that cause as regards certain articles, and they do add to the embarrassments of the manufacturer.

Question. You state that in 1825 you foresaw an approaching depression and prepared against it; what were the evidences of the approach of the evils you foresaw?

Answer. It was the decline of my sales, the letters from my agents, and some information received from a correspondent in Europe.

Question. Have you made any dividends on your capital invested in your establishment, or have you lost money by the manufacture of wool?

Answer. We commenced business in 1813 and continued it until 1825, under the firm of William Young, Son & Co. A dissolution of the firm then took place, when I gave up all my share in the business upon being discharged from all responsibility. What I had before received did not amount to fair wages for my services in the factory, and I had been employed the whole time. On the close of the business, the other partners did not receive two per cent. upon the capital they had invested, and there were not $500 lost by bad debts. Since 1825 the woolen business had been a continual drain upon our mental and pecuniary resources. The losses in bad debts since 1825 have been very small, but since that time the business has been a losing one; and without resources other than the woolen manufacture to rely upon, we could not have sustained ourselves.

Question. Did you do a good business from 1818 to 1824? If you did, at what time was your business most profitable?

Answer. I cannot say. I have not here the means of determining.

Question. When did the elder copartner or proprietor of the establishment in which you are interested commence business?

Answer. In 1813.

Question. Has there been a general depression in the price of property or in the value of labor within the last three or four years; if so, what is the cause of it?

Answer. Landed property has been nearly stationary during the time referred to, but may have been improving a little in my vicinity. I have paid about the same prices for labor for the last three or four years, except in the factories, where we have reduced them in a small degree.

Question. Do you pay the same prices for weaving now that you formerly did?

Answer. We do not pay as much now for weaving as formerly, as the power loom has been introduced, and we now employ women instead of men to do the work. We now pay for weaving cassimere from six to ten cents per yard, dependent upon the descriptions and qualities of the cloth.

Question. Is labor as cheap here as in England; and can the fabric be manufactured here as cheap as there, except as to the cost of the wool?

Answer. I think it can. I believe if I can have the raw material at the same price, I can manufacture cassimere as cheap as it can be done in England. To the foregoing I will add, that our village consists of a population of about 300 souls, more or less; and since the establishment of our manufactory the moral and pecuniary condition of its inhabitants have materially improved.

William R. Dickinson, of Steubenville, Ohio, admitted and further examined:

Question. Are you now and have you lately been engaged in the manufacture of wool; if yea, in what branch, for how long a time, and at what place?

Answer. I am engaged exclusively in the business of manufacturing wool, and have been since May, 1819, at my now place of residence.

Question. What is the whole amount of capital actually invested in the woolen factory of which you speak; and what part of that capital is invested in real estate, buildings, and machinery, and what part is active capital?

Answer. We rate our whole capital vested in real estate, buildings, and machinery, at $100,000. It has cost us more than that sum, but we now give it that valuation. I am not perfectly conversant with the relative cost of the different erections, but I should judge from my best knowledge that, of the $100,000 above mentioned, $50,000 are in machinery. I should value the active capital employed at from $40,000 to $50,000.

Question. What kinds of fabrics do you produce, and what has been the whole quantity made, on the average, for the last three years?

Answer. We manufacture broadcloths altogether, and which we estimate as being worth from $2 50 to $10 per yard. These cloths are, when finished, from six to seven quarters wide. We manufacture a few flannels for our store from the common wool. The principal part of our cloths is from $2 50 to $4 per yard, at our trading prices. We do not, perhaps, make more than 100 yards of the $10 cloth in a year. Our late determination has been to make mostly coarser cloths. Our annual yield of broadcloths will be from about 13,500 to 15,000 yards. We work about 3,000 pounds of coarse wool into flannels annually.

Question. What has been the average market prices of the several fabrics so made in the markets where you have sold for the last three years?

Answer. The average prices for the cloths sold at our store are the following: For picklock, $10; prime, $7; No. 1, $5; No. 2, $4; No. 3, $3 50; No. 4, $3; and No. 5, $2 50. On cash sales made at the store we deduct five per cent. from these prices. The prices at which our cloths sold in Baltimore and Philadelphia were, in 1825, from $1 to $10; in 1826, from $1 30 to $13 50; and in 1827, from $1 10 to $4 35.

Question. Are additional duties, in your opinion, necessary upon imported woolen goods to enable the American manufacturers of woolens to compete with the foreign in our own markets?

Answer. Yes.

Question. Were the manufacturers of woolens in this country doing a better business previous to the year 1824 than they have done since?

Answer. I believe they were.

Question. Does the importation of foreign woolen cloths produce the present depressed price of those cloths in our markets, or is the depression owing in part to domestic competition?

Answer. Both causes operate to produce the effect.

Question. Do manufactories with moderate capitals, and under the immediate superintendence of the proprietor, usually do better than incorporated companies, with large capitals, managed by officers and agents?

Answer. I cannot speak understandingly upon the subject, but my opinion is that moderate capitals, under the management of the proprietors, do succeed the best.

Question. Do the woolen manufacturers of this country feel the effects of domestic competition?

Answer. Domestic competition is a mere drop; but as the price of an article will always be regulated by demand and supply, and inasmuch as our market is now flooded with foreign woolen goods, the domestic woolen manufacturers are certainly adding every day to the quantity, and assist in reducing prices.

Question. Are there fluctuations in the prices of woolen goods occasioned by foreign importations; and do they add to the embarrassments of the domestic manufacturer?

Answer. There are fluctuations arising from the importations of woolen goods, and these add greatly to the embarrassment of domestic manufacturers.

Question. Did you do a good business from 1818 to 1824? If you did, at what time was your business most profitable?

Answer. We have never found our manufacturing profitable, although we have been reducing the price of the raw material and of labor, and introducing improved machinery every year. I have not the means of determining at what period of time it was the least unprofitable.

Question. Has there been a general depression in the price of property or the value of labor within the last three or four years? If so, what is the cause of it?

Answer. There has been a general depression in the value of property in my section of country; and there has also been a general depression in the price of labor in the same section within the last four years. I ascribe these depressions to the flood of foreign goods imported into the country which might have been manufactured in it.

Question. Do you pay the same prices for weaving now that you did formerly?

Answer. We do not pay, in my opinion, one-half as much as we paid four years ago.

Question. Is labor as cheap here as in England; and can the fabric be manufactured here as cheap as there, except as to the cost of the wool?

Answer. I do not know the prices of labor in England.

Question. Have you made any dividends on your capital invested in your establishment, or have you lost money by the manufacture of wool?

Answer. By examining the papers referred to in the memorial of my partner, Mr. Wells, and sworn to by our bookkeeper, whose statements I believe to be true, it will be found that the actual cost of those goods amounts to $47,695 02
That the net proceeds amount to..... 39,871 48

Showing a loss of 7,823 54

Their different qualities, their relative actual cost and sales, without any deductions for commissions, in the Baltimore and Philadelphia markets, are shown in the following table, viz:

Average cost.	Sold for in 1825, from—	Sold for in 1826, from—	Sold for in 1827, from—
Picklock, $6 80.....	$10 00 to $3 50	$13 50 to $3 50	(None sold.)
Prime, 5 70.....	10 00 to 3 50	10 00 to 3 87	$4 35 to $2 50
No. 1, 4 50.....	6 00 to 2 37	6 00 to 2 50	4 35 to 2 50
No. 2, 3 30.....	4 75 to 2 55	5 00 to 2 25	3 87 to 2 00
No. 3, 2 80.....	3 50 to 1 25	3 50 to 1 87	2 62 to 1 85
No. 4, 2 50.....	3 50 to 1 20	3 00 to 2 00	2 50 to 1 95
No. 5, 2 30.....	3 50 to 2 00	3 00 to 1 12	2 25 to 1 25
Nos. 6 & 7, 2 00.....	2 50 to 1 00	2 50 to 1 30	1 80 to 1 10

I cannot withhold the fact that many of these cloths were very inferior goods, being old and badly manufactured in all respects. Those which we are now making are not only vastly superior, but, owing to our retrenchments and great improvements in machinery, (being the latest and most approved,) will be fabricated and offered upon much better terms hereafter should we continue our operations. Again: we have certainly paid too much commissions, and we shall regulate that matter better for the time to come. We have still further accounts to receive of sales in 1827, which, I know, will exhibit further losses in our eastern sales. They will amount, probably, upon the woolen manufactory for the last three years, (without any allowance for the services of Mr. Wells and myself,) to at least $8,000. To countervail this, however, we have found our flocks of merino sheep profitable until within the last year; and we have an extensive, well-assorted retail store, where we sell and barter goods to the amount of $30,000 or $40,000 per annum.

Question. What number of agents, clerks, superintendents, and ordinary hands do you employ in your factory? What are their classes, as men, boys, women, and girls? What are the average wages paid, including board; and what are the regulations, moral and otherwise, of the hands?

Answer. We employ somewhat more than 100 hands, chiefly females, all of whom find themselves. There are about 20 boys, from ten to fourteen years old. We have a foreman in each department. To the latter we pay from eighteen to twenty-eight dollars per month; to the females, from five to seven dollars per month; and to the boys about four dollars per month. We have a clerk employed, to whom we give $300 per annum, and a manager, who superintends all, (under the direction of my partner, Mr. Wells,) at a salary of $500 per annum. To common work hands we pay from twelve to fourteen dollars per month. It is made the duty of the boys to attend Sunday school, otherwise to be discharged; and the strictest attention is paid to the order, morals, and general conduct of every person about the establishment.

Question. Do you use water or steam power to move the machinery of your factory? If steam, what are the advantages which induce you to give it a preference?

Answer. We employ steam. There are various opinions on this subject. My partner, Mr. Wells, who is a practical man, prefers the steam power, all things considered, after an experiment of twelve or fourteen years; and I believe that we should continue to employ it, even if we now had a good stream at our door. We use it for various purposes. We warm our establishment by steam; and we find it particularly useful in giving the last finish to our finest fabrics, whilst under the operation of the brush. Our hills are full of the best coal, which we can have delivered at our door for from 3½ to 4 cents per bushel; and by the employment of steam we obviate the difficulties incident to cold, freezing weather, as well as to freshets.

Abraham Schenck, of Matteawan, Dutchess county, State of New York, admitted and further examined:

Question. Are you now and have you lately been engaged in manufactures of wool? If yea, in what branch, for how long a time, and at what place?

Answer. I am engaged in the manufacture of wool, and have been since 1823, though our company was not incorporated and did very little business until 1824, when we obtained an act of incorporation, by the name of the "Glenham Company." During the same year we filled our factory with machinery, and began business upon a more extended scale. In 1825 we made other extensive additions to our buildings, and have since gone on, as fast as convenient, to fill up with machinery, though our buildings are not yet full.

Question. What is the whole amount of capital actually invested in the woolen factory of which you speak; and what part of that capital is invested in real estate, buildings, and machinery; and what part is active capital?

Answer. The capital invested on the 3d June last in the factory site, buildings, machinery, and necessary tools, was $91,531. I cannot say how much of this sum is in buildings and real estate, and how much is in machinery and tools. At the same time, our capital invested in cloth, yarn, wool, dye-stuffs, and other materials on hand, was $43,383 98. These statements are made from data, now in my possession, of actual estimates made at that time.

Question. What kinds of fabrics do you produce, and what has been the whole quantity made on the average for the last three years?

Answer. I can only answer for one year. Between June 3, 1826, and June 3, 1827, we made 30,640 yards of broadcloths, of an average width of full six quarters when finished. The fine cloths we make are seven quarters wide, but there are few of them. This quantity was greater than that made by us in the previous year, but how much greater I cannot say.

Question. What has been the average market price of the several fabrics so made, in the markets where you have sold, for the last three years?

Answer. We sell very few cloths at our factory; nearly all are sold in the New York market. In 1825 and 1827 they bore in that market the following comparative prices, viz: In 1825, at $2 50, $3 25, $4, and $5. In 1827 cloths of the same quality sold at $1 50, $2, $2 50, and $3 50.

Question. Has there been a general depression in the price of property or the value of labor within the last three or four years; and if so, what is the cause of it?

Answer. As far as my information extends, the price of labor in my country has fallen within four years last past; and my impression also is, that the general value of property has depreciated within the same time. The reason I would assign is the depreciation in value of the surplus products of that section of country, of which wool is one, which has heretofore sustained the population.

Question. Have you made any dividends on the capital invested in your establishment?

Answer. We have never made any dividends upon our stock; but from June 3, 1826, to June 3, 1827, we actually lost, from the principal of the capital invested, $5,501 93, which has been assessed upon the stockholders in proportion to their respective shares, and has been paid in to supply the deficiency thus created in the capital. Between June 3, 1825, and June 3, 1826, we lost, in the same way, $1,795. This sum, with the loss of the following year, was also assessed upon the stockholders at the same time with that loss, and was paid in July, 1827. These losses have been sustained, exclusive of any allowance to myself as general superintendent of the factory, which has occupied a large share of my time, and without any allowance, either by way of commissions or otherwise to my brother, Peter H. Schenck, who is a stockholder, and who has made the principal purchases of materials and most of the sales of our cloths.

Question. Have you adopted the most approved machinery in use in Europe and the United States?

Answer. We have, and some I think better than any heretofore used.

Question. Has any of the machinery added to your factory, or have any of the additional buildings erected since 1824 been paid for out of the earnings of the factory?

Answer. No; but all these expenditures have been paid for by calls upon the stockholders.

Question. Can you give the committee an accurate statement of the cost to your company of a single piece, of any quality, of your broadcloths in the years 1825–'26, and also in 1826–'27, and the prices at which that piece of cloth, in each of those years, sold in the New York market?

Answer. I have not the documents with me to answer this question accurately, but can state that broadcloths are now made at a much less expense of labor than in 1825, by the introduction of a variety of improved and labor-saving machinery, amongst which may be named the "dressing machine" and the "broad power loom," of American invention. The quality, style, and finish of the cloths are vastly improved since that period. The value of cloths the last year, ending the 3d June, 1827, appears by our books to have been: for grade No. 4, $1 50 per yard; No. 3, $2; No. 2, $2 50; No. 1, $3 50. Cloths of the same grades or numbers, as before stated, sold in the New York market at $2 50, $3 25, $4, and $5, in the year ending June 3, 1825.

Question. Have you not also been extensively engaged in the manufacture of machinery? If so, is that manufactory carried on by the same company and the same stock as the woolen factory?

Answer. We are extensively engaged in the manufacture of machinery. We made between $30,000 and $40,000 worth in the year ending the 3d June last. It was principally cotton and woolen machinery. The same stockholders, with one or two exceptions, own the woolen manufactory and the machinery manufactory, but they are distinct establishments, and under different acts of incorporation. The capital of this latter is totally independent of that which I stated as belonging to the woolen establishment.

Question. Has the manufacture of machinery been also a losing concern?

Answer. No; but affording a very small profit.

Question. Did you or the company at any time, and when, sell to Mr. Hone, of the city of New York, a number of shares in your capital stock; and if so, was the price given above or below the par value; and how much?

Answer. Messrs. John Hone and Philip Hone joined with us in forming the "Glenham Company."

Question. Is Mr. Hone now a proprietor in the capital stock?

Answer. Yes; John Hone and Philip Hone.

Question. Have you had any conversation with Mr. Hone, at any time within the last twelve months, on the subject of increasing the duties on foreign goods? If you have, be pleased to state whether he has not expressed his entire approbation with the present duties, or declared his willingness to acquiesce in the present duties? Or what did he say on these subjects?

Answer. I have had conversations with both gentlemen relative to the present rate of duties, and my impressions have always been that they are in favor of further protection.

Question. Were the prices at which you sold your goods during the last fall better, and the sales more ready, than in 1825?

Answer. The prices were not better last fall than they were in 1826. I do not know that the sales have been more ready.

SATURDAY, *January* 26, 1828.

James Wolcott, jr., of Southbridge, State of Massachusetts, admitted and further examined:

Question. Are you now and have you lately been engaged in the manufacture of wool? If yea, in what branch, for how long a time, and at what place?

Answer. I am now and have been so engaged for twelve years at Southbridge; and for the last six years have been engaged altogether in the making of broadcloths.

Question. Is the establishment for the manufacture of wool, in which you are interested, an incorporated company? If yea, by what name? If not incorporated, is it a copartnership or an individual interest?

Answer. It is now an incorporated company, and has been so for about seven years, under the name of the "Wolcott Woolen Manufacturing Company." It is now conducted by an agent who has a general superintendence over the whole concern, and this agent receives $1,200 per annum. We have an accountant who receives $700 per year.

Question. What is the whole amount of capital actually invested in the woolen factory of which you speak; what part of that capital is invested in real estate, buildings, and machinery; and what part is active capital?

Answer. The stock generally will not sell at more than $50 for $100 paid. The whole amount of the capital is $126,000, all of which is absorbed in the real estate, buildings, and machinery; of this there are about 150 acres with a water-power on it. The machinery cost from $30,000 to $40,000; we have no active capital, but we borrow money on which we pay interest.

Question. Has the factory you speak of been in continued operation since it was erected?

Answer. The factory has at no time entirely suspended business.

Question. What kinds of fabrics do you produce; and what has been the whole quantity of fabrics, on the average, for the last three years?

Answer. We make broadcloths only, and the number of yards produced in 1826 was 30,995, of which we sold 25,454 yards, netting us $58,774 18, the average per yard $2 30½. From the 1st of January to July 31, 1827, seven months, we sold 12,534 yards, which netted us $26,553 95, the average per yard being $2 12. The greater part of these cloths were indigo blues. The qualities of the fabrics and proportion of costly colors were about the same in the respective sales.

Question. What quantity of wool, washed on the sheep's back, is required to make one yard of the cloth made at your factory, and what is its width when finished?

Answer. About two pounds six ounces, as washed on the sheep's back; when well washed on the sheep's back, I have found this nearly correct. The cloth we make is six and a half quarters wide.

Question. What number of hands are employed in the same factory; what are their descriptions—as men, women, boys, and girls?

Answer. The number of persons employed at the factory is 121; of these 71 are men, 38 young women grown, and 12 children. The average wages of the men is 75 cents per day. That of the young women, 40 cents. The children, 25 cents per day. They all find themselves in board, &c.

Question. Were not the manufacturers of wool generally doing a better business previous to 1824 than they have done since?

Answer. Our business has been worse since 1824, except in 1825, as woolen goods have fallen very much in price, say from 25 to 33⅓ per cent.

Question. Can you say what number of companies have been incorporated in Massachusetts within the last three years, and the extent of their capital?

Answer. I cannot tell.

Question. Of an equal quality of wool at present prices in England and the United States, can the English manufacturer make a cheaper fabric than can be made in the United States?

Answer. We can do the mere labor of the manufacture as cheap as it is done in England.

Question. Can you state the loss or gain of your establishment for the years 1825, 1826, and 1827?

Answer. I can state our loss for 1826, which was an aggregate amount of $23,095 31, from which deduct $500 for bad debts, &c., not properly belonging to the manufacturing loss. This loss was exclusive of interest on capital, in machinery, real estate, and buildings, but not exclusive of the borrowed active capital. In 1827 and 1828 we still have found it a losing business, and that no economy can sustain it. The business will not pay its expense, exclusive of interest on the capital.

Jonas B. Brown, of Boston, Massachusetts, admitted and further examined:

Question. Are you now and have you lately been engaged in manufactures of wool? If yea, in what branch, for how long a time, and at what place?

Answer. I have been engaged in the manufacture of broadcloths since 1821 at Millbury, and am now engaged in the business.

Question. Is the establishment for the manufacture of wool, in which you are interested, an incorporated company? If yea, by what name? If not incorporated, is it a copartnership or an individual interest?

Answer. It is, by the name of the "Goodell Manufacturing Company."

Question. What is the whole amount of capital actually invested in the woolen factory of which you speak; what part of that capital is invested in real estate, buildings, and machinery; and what part is active capital?

Answer. The amount of capital invested in real estate and machinery is $80,460 77; about $30,000 of this amount is machinery, and the remainder in real estate and buildings; besides the above, we employ more or less of active capital, ranging not below thirty thousand nor above fifty thousand dollars.

Question. Has the factory you speak of been in continued operation since it was first erected?

Answer. It has been in continued operation, but we have not constantly run all our machinery.

Question. What kinds of fabrics do you produce; and what has been the whole quantity of fabrics, on the average, for the last three years?

Answer. In 1827 we made 58,903 yards of broadcloth. In 1826 we made about 42,000; and in 1825 about 31,000. In 1825 we made about 12,000 yards of satinets. In 1826 and 1827 we did not make satinets, because we found it a losing business, owing to domestic and foreign competition.

Question. What quantity of wool, washed on the sheep's back, is required to make one yard of the cloth made at your factory, and what is its width when finished?

Answer. From two and a quarter to two and a half pounds. The cloth is over six quarters wide.

Question. What are, and what have been for the last three years, the values per yard, at the factory, of the cloth so made?

Answer. We make several qualities of cloth. In 1825 about three-fourths of the quantities we made sold at from $2 25 to $3 25. In 1826, at from $1 75 to $2 50. In 1827 the same colors and qualities sold at from $1 75 to $2 50. About one-fourth of the cloth we made was of much finer quality, and the finest brought, in 1825, $6; in 1826, $5; and in 1827, $5.

Question. What number of officers, clerks, and superintendents are employed in the factory of which you speak, and what wages or salaries to each?

Answer. We have one agent as a general superintendent, whose wages are $1,000 per annum.

Question. What number of hands is employed in the same factory; what are their descriptions—as men, women, boys, and girls?

Answer. We give direct employment to 150 persons. Of these, 72 are men; 53 are boys above 16 years, and 25 are under 16 years of age. We employ no children except boys.

Question. Were not manufacturers of wool generally doing a better business previous to 1824 than they have done since?

Answer. I did better from 1821 to 1824 than I have done since.

Question. Can you say what number of companies have been incorporated in Massachusetts within the last three years, and the extent of their capital?

Answer. I think there have been some incorporated since that time, but cannot say how many.

Question. Was the depression in price of woolens in the year 1826 in any great degree occasioned by excessive importations of the merchants in anticipation of the expected increase of price in cloths from the provisions of the tariff of 1824?

Answer. There was no depression of price in 1825. I do not think the depression in 1826 was owing to excessive importations in anticipation of higher prices from the provisions of the tariff of 1824, but that it was partly owing to the revulsion of trade in Europe, and consequent large importation into the United States, added to our increased supply from our home manufacturers.

Question. Of an equal quality of wool at the present prices in England and the United States, can the English manufacturer make a cheaper fabric than can be made in the United States?

Answer. I cannot state.

Mr. Joshua Clapp, of Boston, Massachusetts, admitted and further examined:

Question. Are you now and have you for some time past been engaged in the manufacture of wool, and at what place or places?

Answer. I have a woolen factory at Litchfield, in Connecticut, which I rented in November, 1821, for five years. On the expiration of my lease I declined renewing it, and the owners have allowed me to use it free of rent, rather than suffer it to lie idle, and the hands to be dispersed. I am also interested in a woolen factory at Northampton, in Massachusetts. The results are about the same in each.

Question. What is the amount of capital actually invested in the factory of which you speak; what part is real estate, what part is in machinery, and what part is actively employed?

Answer. I have no capital invested in real estate at Litchfield, and I am to be understood hereafter as confining myself exclusively to that establishment, unless when I speak expressly of the other. I have invested six thousand dollars in machinery, which is in operation with that which I rented and which I now have free of rent.

Question. What kind of fabrics do you produce; and what has been the whole quantity of fabrics so made, on the average, for the last two years?

Answer. We manufactured broadcloths exclusively. In the first year of which I speak we made 17,293 yards; in the second year, 15,551 yards.

Question. Have you made any dividend on the capital invested in your establishments; or have you lost money by the manufacture of wool?

Answer. I still speak of the last two years. From 12th November, 1825, to 12th November, 1826, I sold to the amount of $50,987 50, upon which there was a loss of $8,985 35, including commissions. From November 12, 1826, to November 12, 1827, my sales were $53,397 76, and on these there was a loss of $3,895 82. In the first year the sales of my cloth averaged $3 26 per yard, and in the second, $2 90.

Question. Have you examined the Boston remonstrance, presented this session to Congress, against further duties on imports?

Answer. I have examined it.

Question. Are there any manufacturers of wool who have signed this remonstrance? If so, who, and where are their manufacturing establishments?

Answer. No one who has signed it is a manufacturer of wool in the United States. One of them, William Taylor, receives large supplies of woolen goods from England, and I believe he is interested in a factory in England. George Bond, an auctioneer, who has also signed the petition, it is said has an interest in a factory in the United States to the extent of five shares. I know of no other person who has signed the petition that has an interest in any American woolen factory.

Question. Does that petition contain the names of many merchants of Boston who are importers of woolen goods?

Answer. It does not. It may, perhaps, contain the names of some two or three. I do not recollect more than that number.

Question. What has been the decline in the price of woolen fabrics, such as are usually manufactured in the United States, from the years 1823 and 1824 to 1827?

Answer. I think the decline in broadcloths has been from 33⅓ to 40 per cent.

Question. What do you consider the cause of such decline?

Answer. The cause I consider to be the great quantities of domestic and foreign fabrics meeting in the domestic market.

Question. What is the difference in the price of labor in the manufacture of broadcloths between Great Britain and this country?

Answer. As far as it regards labor, I believe we can manufacture wool as cheap in the United States as in Great Britain.

Question. What is the value of the best investments in the broadcloth manufactories in this country?

Answer. Not over fifty cents in the dollar, and generally less.

Question. Are you still progressing in your manufactory in Litchfield; and what will be the extent of your operations this year?

Answer. I still use it, but probably shall relinquish it in six or eight months if there is no further protection afforded to manufacturers. That is my present intention.

Question. Did you find sales more ready in the fall of 1827 than in 1826; and were not the prices better in the fall than in the spring of 1827?

Answer. The sales were more ready in 1827 than in 1826, but there was no improvement in prices. My sales of the last year were made principally in the fall. I am not aware that there was much improvement over the prices of the spring. There might have been an advance of five per cent., but certainly not more than that.

Question. What officers, agents, or superintendents have you employed in your establishment, and at what prices?

Answer. I have an agent or superintendent, to whom I pay eight hundred dollars per annum, and one clerk, to whom I pay three hundred dollars. I have no other of the character mentioned in the interrogatory.

Question. Were manufacturers doing a good business previous to 1824, or was it better than it has been since that time?

Answer. It was certainly a better business before than since 1825; but it never has been a profitable business since I commenced it. There were periods in which I made, perhaps, the interest of the money; but that will not do for manufacturers. The best business since I have had any connexion with it was a period of time embracing one-half of each of the years 1824 and 1825.

Question. Do you pay more or less now than formerly for weaving? What were the highest prices paid for weaving; and what do you now pay?

Answer. We have paid as high as thirty cents a yard for weaving, but we do not now pay more than ten cents a yard.

Question. What is the comparative state of morals in New England between the agricultural and manufacturing population?

Answer. I think the opportunities for moral and religious instruction are decidedly in favor of the manufacturing community, it being one of the first objects of the proprietors of the large establishments to provide schools and houses for religious worship.

Benjamin Poor, of Boston, State of Massachusetts, admitted and further examined:

Question. Are you now or have you been interested in the manufacture of woolen fabrics?

Answer. I am interested as a stockholder in a company for the manufacture of wool. They have two factories, called the Saxon and Leicester factories, in Worcester and Middlesex counties. They were commenced in 1824, and were incorporated in 1825.

Question. What is the capital actually invested in the factory of which you speak; what part is real estate, and what part is machinery; and what is actively employed?

Answer. The capital is $150,000, and has all been paid in, except a small sum, upon which the company receive interest, as I believe. I cannot give a particular detail of the different investments.

Question. Can you give any further detailed statement of the operations of the factory to which you refer?

Answer. I am not particularly acquainted with all the internal operations and management of the factory. I live in Boston, and the principal relations in which I stand to the establishment are as purchaser of the raw materials and salesman of the product. As to its financial concerns, most that I know will be found in the paper now presented, which is a letter written and sworn to by Henry H. Jones, who is treasurer of the corporation, and which I believe is entitled to full credit.

"BOSTON, *January* 8, 1828.

"DEAR SIR: Your letter of the 5th instant I duly received, in which you request of me, as treasurer of the Saxon and Leicester factory, a statement respecting the affairs of that corporation.

"The Saxon factory at Farmingham was incorporated February 4, 1824, and the Leicester manufactory was purchased in July, 1824, by several of the proprietors of the Saxon factory and others, and united, by an act of incorporation, February 8, 1825, under the name of the "Saxon and Leicester Factory," for the purpose of manufacturing wool.

"The amount of capital was one hundred and fifty thousand dollars. From the time the factory commenced, in 1824, until the 1st of July, 1827, there has been a loss by manufacturing of ($26,394 28) twenty-six thousand three hundred and ninety-four dollars and twenty-eight cents. In addition to this actual depreciation of capital by manufacturing, the stockholders have lost the interest on their amount of stock. In the above loss no allowance has been made for wear of machinery, which you know is considerable. The last public sale of some of our stock was in June, 1827, at $505 the share of $1,000; private sales of seven shares have since been made at $429 the share.

"The result of our six months' business, ending the 1st instant, has not yet been ascertained. I cannot, therefore, furnish you with anything decisive respecting it. The number of persons employed by the Saxon and Leicester factory are from two hundred and thirty to two hundred and forty, and the monthly labor is from $3,300 to $3,500 at the present time.

Yours, respectfully,

"HENRY H. JONES,
"*Treasurer Saxon and Leicester Factory.*

"MR. BENJAMIN POOR."

"SUFFOLK, BOSTON, *Commonwealth of Massachusetts.*

"Personally appeared Henry H. Jones, and made solemn oath to the truth of the several statements contained in the foregoing letter, according to his best knowledge and belief.

"Before me.

"CHARLES HAYWARD, *Justice of the Peace.*"

Question. What agents, superintendents, and other officers have the company, who receive pay, other than laborers; and what are their salaries?

Answer. The company have two agents, who receive $1,200 and $600. We usually have two clerks, who receive $300 each, and a treasurer, who receives $700. The house in which I am a partner is allowed two and a half per cent. commission on purchases and sales.

Question. Do you find, in selling the goods you make, that domestic competition has a tendency to affect the prices?

Answer. Domestic competition certainly has an effect; but the principal competition is with the foreign article.

Question. When were your prices best; when did your goods sell lowest?

Answer. I think the best prices were obtained in 1824–'25; they were lowest in 1826 by 25 per cent.

Question. Were your sales more ready in 1827 than in 1826, and were the prices better in the fall than in the spring of 1827?

Answer. The prices were lower in 1826 than in 1827; but those who thought proper to meet the market in 1826 found no difficulty in effecting sales. Taking an average, I am not aware of any material variation between the prices in the spring and fall of 1827. Some cloths did sell better in the fall than in the spring.

Question. Do the sales of woolens at auction materially affect the market, as well as other causes?

Answer. I do not think that auction sales produce any material effect on the Boston market, unless there be a large surplus on hand.

Question. If the stock of your company be estimated at the selling prices of the share, would or would it not be profitable stock?

Answer. I do not think it profitable even at the selling prices, which are $429 for $1,000 paid in. Nor do I think a manufacturer would act prudently in carrying on the business, if the whole stock was *given* to him, unless there be further duties laid on foreign goods.

Theodore Chase, of Portsmouth, New Hampshire, admitted and sworn:

Question. Are you interested in any establishment for the manufacture of wool?

Answer. I am a proprietor in a factory established at Great Falls, and also in the Salmon Falls Factory, at Somersworth, Strafford county, New Hampshire.

Question. What is the amount of capital invested in those or either of those factories; do you superintend their management, or can you give a circumstantial account of their operations?

Answer. I am not practically acquainted with the operations of either of the establishments. I. W. Pierce has the management of one, to whose testimony I would refer as to its situation. That at Somersworth is under the care of C. C. Wolcott. The paper herewith presented, signed and sworn to by him, exhibits all that I know of the establishment which could be of service, and to that paper I would refer, believing it to be entitled to full credit.*

Eleuterre Irenee Dupont, of Newcastle county, near Wilmington, Delaware, admitted and further examined:

Question. Are you now and have you been engaged in the manufacture of woolens? If yea, at what place, and for how long a time?

Answer. I am concerned with my nephew in the manufacture of woolens at the place of my present residence, and have been so concerned with him, and with my brother, now deceased, since 1810. We are copartners, but not incorporated.

Question. What is the amount of capital invested in the factory of which you speak; what share of that capital is active, and what share is vested in real estate, buildings, and machinery?

Answer. Our capital invested is upwards of $70,000; of which I should value the real estate, buildings, and machinery, at from $40,000 to $45,000; but as I am not at this time the active superintendent of the factory, and have not at this place access to the books, I cannot give a precise statement of the stock in trade. My partner is now the active superintendent of the establishment, and keeps the books of account of the business.

Question. What kinds of cloths or fabrics are made of the wool so used, and what the average number of yards made in each year for the last three years?

Answer. Of the common country wool we make coarse cloths and kerseys, principally for the Army. We purchase some wool of merino, of which we make satinets. Of the Smyrna wool, of the South American wool, and of the coarsest kind of country wool, we make coarse cloths, and a cloth called "linsey," for negro clothing. I think, on an average of the last three years, we have made from 20,000 to 25,000 yards of all kinds of these cloths in each year; but I cannot tell the relative quantities of each without reference to our books. The coarse cloths and kerseys, called Army cloths, are about a yard and a half wide when finished. The satinets and the negro clothing are generally about three-quarters of a yard wide, but the "linsey" is much wider.

Question. What has been the average price for the last three years of these cloths or fabrics in the markets where you have sold?

Answer. I think in 1825 the indigo blue Army clothing brought us about $2 30 per yard; in 1826 about $2 24; and in 1827 I know the price was just $2 12½. The grey kersey, in 1855, I think, brought $1 35; in 1826, $1 25; and in 1827 I know it brought us $1 10 per yard. During all the years both kinds of these cloths were of the same quality. The satinets, I think, as an average, were, in 1825, in the market, from 62½ cents to 75 cents per yard. In 1826 I do not recollect at all the prices of these cloths. In 1827 the satinets, I know, were from 40 to 50 cents in the market. The negro clothing, in 1825, brought us from 35 to 40 cents the yard, and in 1827, from 25 to 30 cents the yard. In 1826 I cannot tell the price it brought. We make little of the "linsey," and I cannot state the price at any time.

Question. Were the manufacturers of woolens in this country doing a better business previous to the year 1824 than they have done since?

Answer. I am not perfectly able to say. The business has always been a losing one; but my

* The committee, on consultation, did not conceive themselves justified, under the order of the House, to publish the statement referred to in this answer, because Mr. Wolcott was neither summoned nor interrogated, and never appeared before them for examination. The evidence of Mr. Pierce is herewith published, and the paper referred to by Mr. Chase will be found among the papers of the Clerk of the House.

impression is, that there were fewer discouragements to the woolen manufacturer previous to the year 1824 than there are at the present time.

Question. Do the woolen manufacturers of this country feel the effects of domestic competition?

Answer. No; but I wish we might. We dread the foreign, but would be glad to encounter domestic competition.

Question. Do manufactories with moderate capitals, and under the immediate superintendence of the proprietors, usually succeed better than incorporated companies with large capitals, and managed by officers and agents?

Answer. I should not consider a large capital any disadvantage, but the contrary. But if this is managed by the immediate proprietor, I think it usually does better than when managed by officers or agents.

Question. Are there fluctuations in the prices of woolen goods in our markets occasioned by foreign importations? If yea, do these fluctuations add much to the embarrassment of the American manufacturer?

Answer. I have no doubt there are; and these fluctuations are the great cause of the embarrassment to our manufacturers. I am confident, if we had competent protection, we should effectually be able to manufacture woolens much cheaper than we now do, and should afford them even below the present prices.

Question. Is the machinery used in the factory of which you speak of the most approved patterns used in this country?

Answer. We have not adopted the late improvements in machinery. The discouragements have been so great that we have not dared to encounter the expense. Our weaving is done by hand looms principally. We had one of the spinning machines, called the Brewster, but it got out of order, and we have not put it in repair. We use the jenny entirely.

Question. Have any dividends been made upon the stock of the factory of which you speak? If no, have there been any, and what, losses sustained for the last three years?

Answer. Ours is not a stock company, but a joint partnership between my nephew and myself. We have not, within the time alluded to, made anything as profits from our woolen manufactory, but, on the contrary, the business for those three years has been a losing one, and we could not have continued it but for the fact that we were at the same time carrying on other business which enabled us to sustain our losses.

Question. In which of the last three years have the sales of cloth been best; and were they better in 1826 than in 1827?

Answer. My impression is, that the sales were better in 1825 than in 1826. I cannot make a comparison between the sales of 1826 and 1827, as I have no books or papers to refer to; but I know the prices and sales in 1827 have been worse than they were in 1825 or before.

Question. Without reference to the difference in the price of wool, can the fabric be manufactured as cheap in the United States as in England?

Answer. The woolen manufactory is not yet fairly established in this country, but I know no reason why we cannot manufacture as well and as cheap as they can in England, except the difference in the price of labor, for which, in my opinion, we are fully compensated by other advantages. Our difficulties are not the cost of manufacturing, but the great fluctuations in our home market, caused by the excessive and irregular foreign importations. The high prices we pay for labor are, in my opinion, beneficial to the American manufacturer, as for those wages he gets a much better selection of hands, and those capable of and willing to perform a much greater amount of labor in a given time. The American manufacturer also uses a larger share of labor-saving machinery than is used in the English manufactories, which very much diminishes the effect of the higher rate of wages upon the actual cost of our goods.

Question. Were your sales more ready and at better prices in the autumn of 1827 than in 1826?

Answer. They were not at better prices; and we have not at any time found ready sales within the last five or six years.

Question. With the present price of real estate, the diminution in the cost of building, and the price of machinery, would a new establishment, founded on capital judiciously invested at this time, be likely to do a better or worse business than those erected in 1824, 1825, or 1826?

Answer. The less capital which is required to procure a site, and erect and put in operation the same machinery, the better it would be to the proprietor, by the difference in that capital; but I know of no other difference which could exist between a factory erected now and one erected in 1824, 1825, or 1826; nor am I able to say that the prices of real estate, buildings, and machinery, in my section of country, are reduced, since 1824, to such an extent as materially to vary the capital required for the same factory.

Question. Was not the opinion very generally entertained, on the passing of the act of 1824, that it afforded a sufficient protection to manufacturers?

Answer. I do not think it has ever been the opinion of a practical man. I have always thought that no other than a specific duty would answer the purpose; because an ad valorem duty is so subject to evasion that the intention of the law will never be carried into effect.

Question. What is the general character and description of the woolen goods shipped from Great Britain to this country, as compared to their other goods made for British home consumption?

Answer. Formerly the importations of woolen goods from England were made by our merchants in the regular course of trade; now these importations are mostly made on British account, and a very large share of them are made from the following causes: 1st, that their home market is overstocked, and they had rather sell the surplus at a loss than to keep it on hand; and 2d, that the British manufacturer has on hand articles not suited to his home market, or which are of inferior quality, or which are made from secondary materials, and which he presses off his hands because they will not sell at home, or because he will not hazard the reputation of his factory by putting them into those markets. Those goods, brought to our markets for these causes, and sold at the auctions for what they will command, regulate the price of our own woolen goods.

Question. Have the effects of employment, and the congregation of a large number of hands in manufacturing establishments in this country, from your experience, been injurious to the morals of the laborers?

Answer. It has not; but, on the contrary, from an experience of 26 years in different branches of manufacturing, I can say that I believe the moral and pecuniary condition of the laborers I have employed has, as a general rule, been materially improved; and this I believe will continue to be the case so long

as this country offers to labor a safe employment, in the purchase of unimproved lands at a low price, and so long as the Constitution of the Government remains free as it now is. All the children employed in and dependent on our factories are regularly taught in Sunday schools until they acquire the rudiments of a tolerable education.

Joshua W. Pierce, of Somersworth, Strafford county, New Hampshire, admitted and further examined:

Question. Are you now, and have you been engaged in the manufacture of woolens? If yea, at what place, and for how long a time?

Answer. I am now and have for the three years last past been engaged in the manufacture of woolens at the place of my residence. I am a large proprietor and sole agent of an incorporated company by the name of the "Salmon Falls Manufacturing Company."

Question. What is the amount of capital invested in the manufactory of which you speak; what share of that capital is active, and what share is vested in real estate, buildings, and machinery?

Answer. The capital of our company was, by actual appraisement on the 24th November, 1826, $362,000. Of that, $140,000 is vested in real estate and manufacturing buildings; $30,000 in a farm, dwelling-houses, store, grist-mill, saw-mill, and oil-mill; $60,000 in machinery, furniture, tools, &c; $131,000 in materials used for manufacturing, stock in the store, cash, provisions, wool, yarn, and cloths. I speak from the inventory of the appraisal taken at the time, in all cases omitting fractions.

Question. What kind of cloths or fabrics are made of the wool so used, and what the average number of yards made in each year, for the last three years?

Answer. We make broadcloths only. I should say the average quantity of cloths made for the last three years would be 40,000 yards each year; but the quantity would be less in 1825, more in 1826, and still more in 1827. I cannot state exactly the quantity for each year.

Question. What has been the average price for the last three years of these cloths or fabrics in the markets where you have sold?

Answer. The same quality of cloth which, in 1825, we sold in the Boston market at $4 per yard we sell now at $3 per yard in the same market; and the sale in 1827 has been decidedly lower than it was in 1826. In like manner, the same qualities of cloth which we sold in 1825 at $3 in the Boston market now sells for $2 in the same market, and now sells lower than it did in 1826. These statements are about a fair sample of the depression in price of all our cloths. Our sales are almost entirely made in Boston. We sell very little cloth at the factory, and have made small sales at New York and Philadelphia. The sales at the now reduced prices are more dull than they were in 1825 at the then prices. Our cloths, finished, will average 6¼ quarter-yards wide. The various descriptions of cloths we make range from $2 to $5 per yard, as we value them. As nearly as we can make the estimate, the cloth which in 1825 we sold at $4, and which we now sell at $3, dull sales, actually costs us, when ready for the market, an average of $3 50 the yard. And the cloth selling in 1825 at $3, and now selling at $2, actually costs us that sum. Our cloths are sold by commission merchants, and the sales referred to in this answer are the gross sales.

Question. Were the manufacturers of woolens in this country doing a better business previous to the year 1824 than they have done since?

Answer. I have no means of judging, as I was not engaged in the business until the close of that year.

Question. Do the woolen manufacturers of this country feel the effect of domestic competition?

Answer. I do not think they do. The only competition which they experience or dread is that of the importation of foreign woolen goods.

Question. Do manufactories with moderate capitals, and under the immediate superintendence of the proprietors, usually succeed better than incorporated companies with large capitals, and managed by officers and agents?

Answer. I do not think a large capital a disadvantage, but, on the contrary, a decided advantage; but I believe all kinds of business usually succeeds best when under the management and superintendence of those interested in it.

Question. Are there fluctuations in the prices of woolen goods occasioned by foreign importations? If yea, do these fluctuations add much to the embarrassment of the American manufacturer?

Answer. There are, and these fluctuations form the principal embarrassment which the American manufacturer has to contend with.

Question. Is the machinery used in the factory of which you speak of the most approved patterns used in this country?

Answer. So far as I am acquainted, it is.

Question. Have any dividends been made upon the stock of the company of which you speak? If no, have there been any, and what, losses sustained for the last three years?

Answer. No. There has never been a dividend made upon our stock. On the contrary, we have sustained losses, as follows:

In 1825 the books of our company show a gain, between the cost of all the materials used, and all the labor, and the whole amount of sales, of $6,772 78. There were purchased by the company, when they purchased the site of the factory, one grist-mill, one saw-mill, and one oil-mill. These the company do not use, but they are rented at the best terms that can be procured; and in 1825 they received in rents for these, and for dwelling-houses, the sum of $1,041 69. These sums together make the sum of $7,814 47. The interest on the capital actually paid in and employed by the company that year, at six per cent., was $16,313 15. Showing in that year an actual loss of $8,498 68, without any allowance for wear and use of machinery, generally calculated to be worth nine or ten per cent.; and of which the company had in actual use that year what cost them, at fair prices, $37,000. In 1826 the books of the company showed a balance against the factory, after paying for all the materials and all the labor, of $18,103 16
Deduct from this the rents for that year upon the property mentioned above, amounting to .. 1,043 82

And the clear loss will be 17,059 34

This is without any allowance for interest upon the capital, which was considerably increased in that year, or for the wear and tear of machinery, the value of which in actual use that year was $60,000.

In 1827 our books have not been made up, but the same qualities of cloths have sold in this year

considerably lower than they did in 1826, and there must be a large loss beyond that of the interest upon our capital and the wear and tear of our machinery.

None of these losses have originated from bad debts; and all our sales are guarantied to us by the commission merchant, for which we pay him 2½ per cent. This item is taken into the account and forms part of the loss. Our store is kept for the accommodation of the factory and the hands, and has afforded, on its own business, a small profit.

Question. In which of the last three years have the sales of cloth been the best; and were they better in 1826 than in 1827?

Answer. In 1825 they were best; in 1826 they were lower; and in 1827 they were still lower, as will be seen from my former answers.

Question. Without reference to the price of wool, can the fabric be manufactured as cheap in the United States as in England?

Answer. I think it can. All my information brings me to this conclusion, and one reason I would assign is, that we substitute a much larger share of the labor of females than they do in England in the woolen manufacture.

Question. Were your sales more ready and at better prices in the fall of 1827 than in 1826?

Answer. They were more dull and at lower prices in 1827 than in 1826; and I do not recollect that they altered materially in the fall of that year.

Question. With the present price of real estate, the diminution in the cost of buildings, and the cost of machinery, would a new establishment, found on capital judiciously invested at this time, be likely to do a better or worse business than those erected in 1824, 1825, or 1826?

Answer. I was unacquainted with the business until the latter part of 1824; but I am not aware of any material diminution of the value of real estate in my section of country, or in the cost of buildings and machinery since that time; and I cannot say that the investments made since that time have not been as judiciously and advantageously made as they now could be.

Question. Was not the opinion very generally entertained, on the passing of the act of 1824, that it afforded sufficient protection to manufacturers?

Answer. Not having been interested in the woolen business until after the passage of that act, I cannot give a very satisfactory answer as to what public opinion was at the time of its passage. I did think myself, when I became interested in the factory in which I am now interested, that that tariff bill would furnish fair protection; but I very soon found myself disappointed in this expectation. The method in which the duty is laid, to wit, an ad valorem duty, cannot, in my opinion, furnish sufficient protection, from the facility with which woolen goods are invoiced at a price far less than their cost, and from the difficulty, if not impossibility, of detecting the fraud, and arriving at a fair appraisal in this country. I therefore think that the same form of duty, if considerably increased, would not reach the object; but that a specific square yard duty only will give the protection required. I do not think the present duty sufficient, even if no evasions had taken place.

Question. What is the general character and description of the woolen goods shipped from Great Britain to this country, as compared with their other goods made for British home consumption?

Answer. I have no means of answering the question.

Question. Can you give the whole number of hands employed in your factory; their classes into men, boys, and girls, and the average of the wages of the whole?

Answer. In 1826 we employed about 200 persons, of whom 60 were men; 15 boys, from 10 to 15 years of age; 21 girls, from 10 to 15 years of age, and 104 women. An average of the wages of the whole, including superintendents, clerks, and all other officers and hands who receive wages, is 68 cents per working day for the year; this includes board. I cannot give an exact account of the number of hands or wages paid in 1827, but I think the whole number has been somewhat reduced, and women have been, in several instances, substituted for men, which will reduce the average of this year, but how much I cannot say.

Question. What is the whole value of materials you consume in your factory annually; what part of that value is of foreign, and what of domestic productions; and what is the value of the provisions consumed annually by the hands employed in the business of your establishment?

Answer. Of imported *raw* materials we consume annually the value of $33,612; of imported manufactured articles we consume annually the value of $391; of domestic products, including lamp oil, we consume $28,525; making an aggregate of $62,528. The provisions consumed annually by the hands employed in our factory, and their families, amount to the value of $12,500; these persons also use domestic cotton goods to the amount of $7,000, and imported goods to the amount of $5,500; making, together, $25,000.

There are annually consumed in the factory, of imported raw materials—

40,000	pounds of wool, averaging 60 cents	$24,000 00	
2,500	pounds of Bengal indigo, at $2 50	6,250 00	
4,000	pounds of madder, at 14 cents	560 00	
11,000	pounds of ground logwood, at 2¼ cents	247 00	
2,000	pounds of camwood, at 5 cents.	100 00	
6,000	pounds of fustic, at 2¼ cents	135 00	
2,500	gallons of olive oil, at 90 cents	2,850 00	
20	dozen flasks of olive oil, at $3 50	70 00	
			$33,612 00
	Of imported manufactured articles—		
150	pounds of hempen twine, at 20 cents	30 00	
150	pounds of worsted harness twine, at $1 60	240 00	
10	pounds of sewing silk, at $6	60 00	
40	pounds of sewing thread, at 92 cents	36 00	
50	dozen of linen tape, at 50 cents	25 00	
			391 00
	Of domestic products—		
60,000	pounds of wool, averaging 34 cents	20,400 00	
6,000	pounds of woad, at 5 cents	300 00	
	Carried forward	20,700 00	34,003 00

	Brought forward	$20,700 00	$34,003 00
65	bushels of bran, at 30 cents	20 00	
900,000	teazles, at $3	2,700 00	
2,000	pounds of quercitron bark, at 2¼ cents	45 00	
350	cords of wood for fuel, at $3 50	1,225 00	
3,000	pounds of copperas, at 3 cents	90 00	
900	pounds of red argol, at 14 cents	126 00	
500	pounds of blue vitriol, at 12 cents	60 00	
600	pounds of alum, at 5½ cents	33 00	
200	pounds of aqua fortis, at 12 cents	24 00	
200	pounds of oil of vitriol, at 8 cents	16 00	
8,000	pounds of hard soap, at 10 cents	800 00	
300	barrels of soft soap, at $2 50	750 00	
9,000	pounds of glue, at 14 cents	1,260 00	
500	pounds of harness leather, at 26 cents	130 00	
35	sides of thin leather, at $1 75	61 00	
20	dozen corn brooms, at $1 50	30 00	
650	gallons of lamp oil, at 70 cents	455 00	
			28,525 00
			62,528 00

There are annually consumed by persons employed at the factory, and their families, the following articles:

Corn, flour, rice, sugar, tobacco, and fish, amounting to	$7,500 00
Domestic cotton goods	7,000 00
Other domestic provisions and fuel	5,000 00
Of other imported goods, consisting of groceries, cutlery, hardware, silk, and other goods	5,500 00
	25,000 00

In the above estimate fractions are omitted.

Question. Have the books, from which you have taken the several facts and results stated in your foregoing answers, been kept under your immediate superintendence; are they the books of your factory; have they been correctly kept; and have the memoranda, from which you have testified, been taken from those books and other authentic sources?

Answer. The books of our factory have been kept by a clerk, whose sole business it is to keep and take care of them under my immediate superintendence; they have been accurately kept, and as often as they have been balanced they have been examined and approved by the directors of the company. From these books the extracts have been made from which I have testified when I have purported to speak from the books. The other estimates are derived from authentic sources, and are substantially correct.

Question. What is the state of the morals of the persons employed at your factory, and how does it compare with those of the same class of persons in other employments in life?

Answer. From all my observations, I believe the morals of those employed in manufacturing to be as good as those of any other class in society, and there is, perhaps, a less amount of crime and immorality than among the same number of persons engaged in the other common avocations of life. I believe that, in almost every instance, one of the first cares among the directors of manufacturing establishments has been to establish schools and places of public worship, and the good effects are everywhere apparent.

Testimony in relation to hemp, flax, and sail duck.

TUESDAY, *January* 15, 1828.

Hon. James Clark admitted and sworn:

Question. Where do you reside?

Answer. I reside near the village of Winchester, Clark county, Kentucky.

Question. Is the business of growing hemp an important business with the farmers in your Congressional district?

Answer. It is an important but not the principal business of those who reside in that Congressional district.

Question. What counties are included in your district?

Answer. The counties of Clark, Fayette, and Woodford.

Question. Are you not acquainted in the counties of Bourbon, Scott, and Jessamine, in the State of Kentucky; and do you not know that hemp-growing is an important part of the business of the agriculturists of these counties also?

Answer. I am well acquainted in Bourbon, and partially in Scott and Jessamine, and know it to be an important business in Bourbon; and, from information in which I have full confidence, believe it to be important in the other counties also.

Question. What has been the market price for hemp, cleaned ready for the manufactory, in your section of the State for the last three years?

Answer. I should say that, for the two years preceding the last, the average has been $4 per 112 pounds. During the last year it fluctuated considerably, but presume that the average has been about $5 per 112 pounds.

Question. Are not the counties above named, and also the counties of Mercer and Lincoln, capable of producing a much larger quantity of this article than they now do, if a steady and fair market was afforded?

Answer. The soil is well adapted to the culture of hemp, and I think these counties possess a capacity to produce a much greater quantity than they now produce, if a good market and fair prices were afforded.

Question. Is the manufacture of hemp, to any considerable extent, carried on in your district; and if so, into what fabrics principally?

Answer. It is manufactured to a considerable extent in Fayette, and to a lesser extent in the counties of Clarke and Woodford. The fabrics into which it is manufactured are cotton bagging, yarns, and cordage.

Question. Have you any means of knowing whether the manufacture of hemp in your district affords to the manufacturer a fair compensation for his labor and capital employed in the business?

Answer. I have no means of knowing, except what I have acquired in casual conversations with manufacturers, and my knowledge of the price of hemp. These conversations have impressed me with a firm belief that neither the grower nor the manufacturer receives a fair compensation for the labor and capital employed.

Question. Is it not important to the interests of the hemp-growers and the manufacturers of hemp in Kentucky, and particularly in the district you represent, to have an increase of duty on imported hemp?

Answer. I think it highly important, not only in the district of country of which I speak, but to every other part of Kentucky, to have an increase of duty on imported hemp.

Question. Have you been a hemp-grower or manufacturer of hemp; or are you now concerned in either of these branches of business?

Answer. I have not cultivated hemp to any considerable extent, and I have never been engaged in its manufacture. I did grow hemp, but have abandoned it for the last four or five years, because it did not yield a fair profit on the capital employed.

Question. Where is your market for cotton bagging?

Answer. It is generally sold in Tennessee, Alabama, and Mississippi.

Question. What price does it command in these markets?

Answer. I do not know.

Question. What is the quality of the Kentucky cotton bagging compared with that which is imported?

Answer. I know nothing of their qualities, of my own knowledge, never having seen any of the imported article; but from conversations which I have held with intelligent cotton-growers in the south-western States, the Kentucky bagging is esteemed from one and a half to two cents per yard better than that imported.

Question. Have you any knowledge of the quantity of cotton bagging imported; or is your opinion, as to the necessity of a further protection, formed from any information you possess as to the competition between the foreign and domestic article?

Answer. I have no precise information as to the quantity imported. My opinion, as to further protection to that article, arises from the low and unsteady price of hemp, and from the complaints I have heard made by the manufacturers of bagging, that they did not receive a fair return for the capital employed in its manufacture.

Question. Has there been a greater quantity of hemp grown in Kentucky in the year 1827 than in the average of former years?

Answer. I think there was a much greater quantity grown in 1827 than in any preceding year, and it is to be accounted for from the fact that the crop of 1826 bore a higher price, considerably, than any other crop of which I have any recollection, and because many of the hemp farmers were impressed with the belief that the enhancement of price was attributable to a failure of the hemp crops in Russia, and that no crop would be imported into the United States subsequently to that failure, before their crops would be carried to market. But I do not undertake to determine whether their calculations were well or ill founded.

Question. If your farmers have found the culture of hemp not affording a fair compensation for the labor and capital employed, have they found other objects of more profitable pursuit, and what are the most material of these pursuits?

Answer. I do not say that the culture of hemp has been abandoned; if other objects have been found more profitable than its cultivation, it has been on the large farms, by the cultivation of grain and the raising of stock.

TUESDAY, *January* 15.

The honorable Joseph Vance, being requested, appeared before the committee; and on the chairman's proposing to administer to him an oath to make true answers to such questions as should be propounded, the witness refused to be sworn, alleging as a reason that he had voted against the adoption of the resolution by the House because he thought it unconstitutional, and that he cannot, therefore, now submit to the operation of any rule which he believes to be of that character; but that he was willing to answer, as a member of the House, any questions without being sworn. And thereupon it was ordered that an entry be made of the foregoing facts on the journal of the committee.

The committee having considered the preceding subject, it was

Resolved, That this committee do not feel authorized, under the resolution of the House, to examine the witness, unless on oath; and that, as to any further proceedings thereon, the consideration thereof be postponed.

TUESDAY, *January* 22, 1828.

John Travers, of Paterson, Essex county, New Jersey, admitted and sworn:

Question. Are you engaged in the manufacture of sail duck; and if so, from what material?

Answer. I am engaged in the manufacture of sail duck from flax solely, but am well acquainted with the process of manufacture of the same article from cotton and hemp. I have made duck from hemp, but in very small quantities, and merely as matter of experiment, and believe that I am the only person in the United States who has spun hemp with machinery. The manufacture of duck from cotton is carried on in my immediate neighborhood.

Question. Where is your manufactory situated; what is the name by which it is known; and is it conducted by an incorporated company, or by or on individual account?

Answer. In Paterson, Essex county, New Jersey. It is an incorporated company, and its corporate name is the "Phœnix Manufacturing Company."

Question. What is the capital employed?

Answer. The capital actually paid in by the stockholders is about $170,000. The shares are $50 each, the whole of which has been paid in, except that the amount of the subscription originally was $200,000, of which some shares were abandoned, and the company purchased others, so as to reduce the capital to about the sum above named. The shares purchased by the company were at a very reduced price.

Question. How long has your factory been in operation, either by individuals or by the company?

Answer. The factory, I have understood, commenced under private individuals some time in 1814, making no duck, but other linens. These proprietors continued awhile and then failed. The factory was then sold under a mortgage and taken by one individual, who continued the business until 1821, making duck only one year, and that upon a contract with the Navy Department. In 1821 I became a partner. The former owner valued the factory at $37,500 in its then condition, and I paid that amount in cash to be employed as active capital, and upon which we proceeded in the business. Our contracts with the Navy were continued until 1822 or 1823, when we had no contract with the Government, and became embarrassed. When I advanced the money just mentioned, I took a conveyance of the whole establishment as a security for the advance, and under that security the whole factory fell into my hands. In 1824 the establishment was incorporated. Soon after the incorporation, other individuals joined in taking stock, paying me in shares of the company, the estimated value of the factory, and it has since been carried on for the benefit of the company, under my sole management.

Question. What is the number of officers engaged, and what the number of hands employed in your factory?

Answer. I am president of the company, and receive $1,500 per annum, discharging also the duties of superintendent; and one clerk, at $400, who keeps the books of the company. There are no other officers receiving pay. We have 265 hands employed, when in full operation, and we have that number now engaged. Of these, 109 are men, who receive, on an average, 65 cents per day; of boys there are 42, receiving $1 37½ per week, who are from eight to fourteen years of age There are 61 women, who receive $2 37½ per week; and 53 girls, from eight to twelve years of age, receiving $1 37½ per week—all of whom pay their own board.

Question. What kind of raw material is used; what is the quantity manufactured; and where is it produced?

Answer. We use flax exclusively; and during the year 1827 we employed 960 spindles and 200 twisting spindles. The quantity of flax wrought was 382,478 pounds. The whole of it was imported. The crown flax from Poland constituted the largest proportion; the remainder was imported from Ireland and Russia. From the gross amount of flax already mentioned, there were 237,093 pounds of clean or hackled flax, and 145,385 pounds of tow. The hackled flax is used exclusively for the warp of sail duck, and the tow for the filling.

Question. What are the different kinds of fabrics manufactured, and the quantity of each?

Answer. We made last year 7,010 bolts or pieces, which usually measure forty yards each. As I have not my books or papers to refer to at this moment, I cannot speak with certainty as to the relative quantities of duck, cotton bagging, and hammock cloth, which comprise all the articles we manufacture; but I presume it did not differ from 5,800 pieces of canvas, 1,000 of hammock cloth, and about 210 pieces of bagging. The cotton bagging is made of the most inferior quality of tow. The canvas is about twenty inches in width; the hammock cloths are not confined to any particular width, but depend on contract with the Government, which usually requires it to be about forty-four inches; the cotton bagging is forty-two inches wide.

Question. What is the cost of the raw material?

Answer. Irish flax usually costs about 13 cents per pound. Russian flax, called "twelve head St. Petersburg," which is the best quality, costs about 11 cents. The Polish "crown flax," which is better than Russian, but not so good as Irish, costs about 12 cents. I speak of the cost in New York. I have never used any but Irish flax until last year. The American flax sells at 8 cents. In 1822 I made duck of American flax; but I ascertained, from actual experiment, that it would not answer, and that my credit as a manufacturer was likely to suffer, and I abandoned it. I am satisfied that the superior quality of the foreign over the American flax is to be attributed, almost exclusively, to their preparing it by water-rotting, while in America it is prepared by dew-rotting. In this country, too, it is suffered to grow too long, with a view of saving seed; whilst the foreign is pulled when the bloom falls, and before the boll is formed. I conceive the difference between American flax, pulled when the blossom falls and water-rotted, and that which is pulled after it has seeded and dew-rotted, would be fifty per cent. better to the farmer and to the manufacturer, estimated upon the present prices. The one gains that much by the quantity and quality of the article, and the latter can afford to give that much more for it than it is now worth to him. Flax pulled at this time will weigh 33⅓ per cent. more than when suffered to go to seed.

Question. What is the cost of manufacturing a bolt of duck, exclusive of the cost of the raw material?

Answer. Of one kind of duck made at our factory, the flax required for each bolt is about 65 pounds. The cost of manufacturing from the flax, and preparing for the market, this bolt of duck will be on the average about $5 05; the value of the flax would be, at 13 cents per pound, $8 45; and our asking price in the market for this bolt of duck is $15 50; but we have great difficulties in making sales at this price. In this calculation of cost, nothing is included for commissions on sales, for transportation* to market, for interest of capital, for casualties, for the use of machinery, &c., &c.

Question. Where do you find a market for your different fabrics?

Answer. Contracts with the Navy Department have furnished our principal market, and without this demand we have become embarrassed. We have made limited sales in New York, Boston, and Philadelphia, for the merchant service. We have sold duck also in New Orleans. In 1826, the amount of our sales in New York was $12,036 96, as appears by an account current exhibited to the committee. I have not with me an account of our sales in 1827 in New York, and cannot, therefore, state them accurately. The last contract with the Government terminates in May next.

Question. As a business, can the manufacture of coarse goods from flax be conducted with any profit under the influence of the present duties on the foreign fabrics?

Answer. It cannot. The cost of the raw material, the excessive importations, and the mode of collecting the duty, render it absolutely necessary that the manufacturer of those articles should be

* After the witness had left Washington, on his return home, he wrote to the Hon. Mr. Condict, one of the committee, a letter, of which the following is an extract, and which, by permission of the committee, is here inserted, dated Baltimore, 24th January, 1828: "In my evidence before the committee, in the calculation of the cost of a bolt of duck, '*transportation*' was excepted. I meant it to be included. Will you cause the word 'transportation' to be stricken out."

protected by additional and specific duties, in order to enable him to do a fair and steady business; unless, indeed, he should succeed by contingencies, upon which no certain or continued reliance can be placed.

Question. Why did you not continue the manufacture of sail duck from hemp?

Answer. We discontinued it because the raw material costs as much as the flax, does not make as durable an article, and the waste is 25 per cent. greater than from flax. We cannot weave hemp without starching or sizing, the effect of which is to cause the cloth to mildew more rapidly, and we do not starch or size the flax duck at all.

Question. In the experiments made by you, did you use American or foreign hemp?

Answer. I used foreign hemp.

Question. Is there the same difference between the durability of dew-rotted and water-rotted hemp which you have before described between dew-rotted and water-rotted flax?

Answer. There is the same difference, and it exists not in the strength, but in the durability of articles manufactured. Those from dew-rotted hemp certainly decompose, when exposed to the weather, much sooner than those which are made from water-rotted hemp or flax.

Question. Do you believe if sufficient protection were by law extended to the American hemp, and the manufactures from it, sail duck and other fabrics usually made from hemp would be produced in this country, within a short period of time, in sufficient quantities and at fair prices?

Answer. I do not think a higher duty on raw hemp would benefit the grower of hemp or increase the consumption. If the foreign manufactured article paid a higher duty, it would increase the manufacture of the raw material, and thus afford a better price to the grower of the article, and, by increasing the consumption, afford a more certain market. If the American flax were pulled at a proper season, and water-rotted, like the foreign, there would now be a demand, if all the factories were in operation, for 950,000 pounds of flax, and for 5,000 tons of hemp annually, at a price fifty per cent. better than is now paid for the dew-rotted American hemp or flax.

Question. Have you any information to be relied on as to the probable importation of raw hemp and sail duck for the ensuing year; and if so, from whence is it expected, and of what qualities and material?

Answer. All the information I have on this subject is derived from two letters lately received from a gentleman in Boston, exclusively engaged in the Russia trade, who writes as follows: "We shall this year have ten thousand pieces more heavy duck, and twenty thousand more ravens, from Russia, than in 1826, besides the imperial and London *imitation* duck, both of which are now selling *here* at lower rates, and are much preferred to ours; therefore, what is here considered better duck can be had for more than ten per cent. less than your present prices, say $16 for No. 1."

"Russia duck is *now* coming out much lower than earlier in the season; the manufacturers there are shipping it on their own account; and a friend writes me that 'Brusgin says he will yet lay the Phœnix on the shelf.' Forty thousand bolts had been shipped, at last dates, to the United States, not including ravens duck. Every piece of 'imperial duck' has been bought on arrival, and large orders will be sent for it in future."

I have made it my business to inquire into the subject, and I know of but one house which is engaged in the importation of sail cloths from Russia, except in Boston, and that one is in New York. This trade is almost monopolized in Boston.

Question. What quantity of sail-cloth is made from cotton in the United States, so far as you know; what are its qualities, and what its cost?

Answer. There are about 1,500 bolts of sail-cloth manufactured annually in Paterson, New Jersey, from cotton, which usually contain about 60 yards each. There is also a factory in Baltimore, which, I have understood, made about the same quantity. The cloth, when manufactured, costs rather less than what is made here from hemp or flax, and the demand for it is somewhat better. Eleven hundred bolts of that made in New Jersey were sold in Philadelphia, and two hundred in New York, last year. I do not believe any of it was sold north or east of New York. The consumption of it must necessarily increase, and I think it will soon be exclusively used by all river craft and coasting vessels. If all the craft employed in the North river were to be refitted with sails, it would require 828,000 yards.

Question. Is it as good for sails, for any and what vessels, as sails made of hemp or flax?

Answer. It is preferred on board fore-and-aft rigged vessels, because they can sail from a half to three-fourths of a point nearer the wind with it than with hemp or flax sails; nor does it stretch or shrink so much as the flax canvas.

Question. Is it better than sails made of dew-rotted or water-rotted hemp?

Answer. It is better and cheaper than sails made of American dew-rotted hemp or flax.

Question. What are the relative prices per yard of the several species of sail-cloths of which you have been speaking in the markets where they are sold?

Answer. The imperial duck referred to in this extract is an imitation of duck made at the "Phœnix Mill," from samples procured for the purpose and sent to Russia.

Quality.	Weight.	Prices per yd., cottons.	Prices per yard, flax.	Prices per yard, hemp.
	Pounds.	*Cents.*	*Cents.*	
No. 1	37⅜	41	38⅜	
2	35	39	37⅛	
3	32½	37	36½	
4	30	35	35	
5	27	34	33⅛	
6	25	33	32¼	
7	22½	32	31¼	
8	20	31	30	
Russia U.	47	.....	.....	About fifty-six cents.
Ravens	16	.....	about 16	

The weight is estimated on the supposition that each bolt is forty yards in length, and this statement is believed to be nearly correct. The cotton and flax duck are neither starched nor sized. The Russia duck is all starched, as is also the English. The cotton duck is about 24 inches wide, the flax is 20 inches wide, and the Russia 30 inches wide.

Question. Is there any difficulty in manufacturing sail-cloth from cotton which will not be easily surmounted by fair and reasonable patronage or encouragement, or might it be made to an extent which would be limited only by the demand?

Answer. There are no difficulties. It is rather more simple in the manufacture than cotton shirting.

Question. Do you know how many sail-cloth factories and factories manufacturing hemp and flax are now in the United States, how many are now unemployed, and what amount of fabrics can they annually produce?

Answer. There are but three factories in operation; two of these are engaged in making sail-cloth for the United States Navy; the other manufactured various articles from flax, but I am unable to say what are its pursuits at present. There are six other factories in different States capable of making sail-cloths, which have been suspended. From what I have been told as to the number of spindles in the United States, they are capable of making 19,132 bolts, or 765,280 yards of heavy duck. If the duties were so increased as to insure a fair profit I could make nearly fifty per cent. more with the same machinery than I have heretofore done, and it is likely that there would be some increase at the other factories.

Question. Is it the practice of American vessels about sailing from America to foreign ports to clear out for their voyage with old and worn sails and to supply themselves with sails in foreign ports, thus avoiding the duty upon the hemp or the manufacture imposed by our laws?

Answer. I have no knowledge of my own upon the subject; but I once made application to a captain and owner of an American vessel to sell him sails for his vessel, and he informed me he was in the habit of supplying his vessel in foreign ports, and declined purchasing of me. I do not know the extent to which this practice prevails, but from what I have heard I should think it is very frequently done.

Question. Are Russia or other sail ducks, to your knowledge, brought to this country, and, after being re-exported with the benefit of drawback, actually worked up to make sails for the same vessels which take them from the American ports?

Answer. I cannot answer this question from my own knowledge, but I have often heard of instances of this kind, and do believe they are frequent.

Question. Have you ever known of samples of your cloth being sent to foreign countries to be imitated and returned to the United States?

Answer. Our cloth has been imitated in Russia and England from samples sent out for the purpose by a merchant of Philadelphia and a merchant of Salem, and the sample I now exhibit is from a bolt of duck made in England; a parcel of which was actually on sale in Philadelphia, from which I cut this strip as I passed through on my way to this city. I have no means of determining the relative durability of our duck and the Russian and English imitation, but the imitations are starched; and it is a known fact that the starch in duck facilitates the mildew and the consequent decomposition of the material of the cloth. Our duck is not starched.

For the quality, durability, and character of our duck I refer the committee to the following certificate from the Commissioners of the Navy of the United States, which was furnished by them to Mr. Vaughn, of Philadelphia, and I request that it may be appended to my answer:

"NAVY COMMISSIONERS' OFFICE, *January* 27, 1820.

"SIR: The Commissioners of the Navy have received your letter of the 22d instant.

"The sample of canvas received with it (herewith returned) is similar to the canvas which the Commissioners have annually contracted for at Paterson, New Jersey.

"In the year 1815 the Commissioners directed a main-topsail and main-topgallantsail for the Boxer to be made of Mr. Chapman's canvas, and they instructed Captain Porter, then commanding the Boxer, to wear these sails with others made of the English and Russia canvas, in order to test their relative durability. The result, as reported by Captain Porter, proved Mr. Chapman's canvas to be greatly superior to either English or Russia. It possessed twice the durability. The enclosed is a piece of the topsail of the Boxer, of Mr. Chapman's canvas, after wearing out the English and Russia canvas.

"The Commissioners of the Navy are decidedly of opinion that the American canvas tested by them is greatly superior to any ever imported into our country.

"I am, respectfully, sir, your obedient servant,

"JOHN ROGERS.

"JOHN VAUGHN, Esq., *Philadelphia.*"

Question. In what parts of the United States is hemp now produced, and from what sections of country is the best quality sent to market?

Answer. It is principally grown in Kentucky; but it is also produced in Pennsylvania, Ohio, and New York. The quality of hemp produced in different parts of the United States is generally the same. The present price of Kentucky hemp in market is about $125 per ton. The present price of Russia is $270. The usual price of the first is from $110 to $125. The latter is worth generally about $225. The difference in price is owing to the different manner of preparing it for market, as has been before stated.

Question. In what parts of the United States do you find flax grown to the greatest extent and of the best qualities?

Answer. It is grown more extensively in Pennsylvania, New Jersey, and Kentucky than in any other of the States. I think it is not grown extensively in any other of the States. I think the qualities would be equal to any grown in Europe, if the same time of pulling and the same manner of preparing was adopted in this country that is practiced in Europe. The sample of the largest flax that I have seen or read of was raised on the rice lands of South Carolina. A sample was sent to me of five feet eleven inches in the stalk. The flax was taken from the ground in time to admit of the sowing a crop of rice in the same season. The American flax is at present extensively used in making sail and other twine.

Question. What duties and changes in the mode of the collection thereof are, in your opinion, necessary to enable the manufacturer to pursue his business successfully?

Answer. The following scale of duties would, I believe, answer:

On all sail duck, nine cents per square yard, to increase one-half cent per square yard annually for four years.

On osnaburgs, ticklenburgs, and burlaps, five cents per square yard, to increase one-half cent per square yard annually for four years.

The drawback should not be allowed on less than 50 or 100 bolts of canvas to be exported. It would, perhaps, be just and proper that sails procured or made up out of the United States, whether in

use or not, on board of vessels belonging to citizens of the United States, should be subject to the same duty as may be imposed on sail duck imported into the United States.

Testimony in relation to spirits from grain.

MONDAY, *January* 14, 1828.

Hon. William Russell, of Adams county, Ohio, admitted and sworn:

Question. Have you been engaged in the purchase and sale of domestic spirits, and can you state the average price?

Answer. I have bought and sold the article for twenty years past. For the last five or six years the price has varied from sixteen to twenty cents. Sometimes it has exceeded twenty cents per gallon. I think eighteen cents would be a fair average price.

Question. To what market do you usually send the article?

Answer. To New Orleans.

Question. Does the distillation of that article afford a market to the agriculturist for his grain, and is it important to him to preserve that market?

Answer. It does afford a market for the surplus grain; and it is *very important* to him to preserve and increase it. It converts the grain into less bulk, and diminishes the cost of transportation.

Question. Does the price of whiskey regulate the price of grain, or that of grain control the price of whiskey?

Answer. As a general rule, the price of grain regulates that of whiskey; but there are exceptions to the rule.

Question. Do you suppose that the western States generally have capacity and facilities to produce a sufficiency of domestic spirits for the entire consumption of the United States?

Answer. I cannot speak with certainty, but think it probable they can distil a sufficiency for all of the United States, with sufficient encouragement, or at fair prices.

Question. Is it not part of the farming business of the west to grow corn for distillation into whiskey?

Answer. It is. They raise as much corn as they can.

Question. Is the raising of coarse grain for distillation a good business for the farmers of your State, at the present rates of whiskey?

Answer. I do not think he receives a fair price for his labor in that business at present prices.

Question. Do you consider the low price of whiskey and great abundance or ardent spirits as prejudicial to the industry and morals of the country?

Answer. I am not sensible that the diminution produces any sensible effect on the industry or morals of the country. It was as much used when that article sold at one dollar per gallon by retail as at this time. This state of things, however, may be attributable to the improved morals of the community.

Hon. James Findlay, of Cincinnati, Ohio, admitted and sworn:

Question. What has been the general price of whiskey at Cincinnati for the last four or five years?

Answer. The shipping price on an average does not exceed 20 cents per gallon.

Question. Is the quantity distilled increasing?

Answer. It is.

Question. Is Cincinnati the principal whiskey market for a considerable extent of country?

Answer. It is the market for large portions of Ohio and Kentucky.

Question. Is the distillation of grain into spirits important to the farming interests of Ohio?

Answer. It certainly is.

Hon. Charles A. Wickliffe, of Nelson county, Kentucky, admitted and sworn:

Question. What was the common or general price of whiskey at Louisville and in the interior of Kentucky for the last three years?

Answer. I think the price by wholesale has been from 16 to 20 cents at Louisville; the average may be fixed at about 18 cents. Much of it has been bought this year, deliverable in warehouses, on navigable streams, at 15 and 16 cents, without a charge for the barrel, which costs the distiller about 75 cents. I speak of merchantable proof whiskey.

Question. What quantity of whiskey will a bushel of good sound corn yield?

Answer. The average product is about two gallons; some make more, some make less.

Question. Is the distillation of spirits from grain important to the farming interests of your State?

Answer. It certainly is. In that section of the country in which I live, and with which I am best acquainted, it forms the largest article of exportation.

Question. What share of the whiskey distilled does the farmer receive for his bushel of corn when distilled?

Answer. He receives one-half of the product, which is ordinarily one gallon per bushel.

Question. What is the usual price of corn in your neighborhood?

Answer. The average may be set down at 18 cents.

Ordered, That the Hon. Nathaniel Garrow and the Hon. Jeromus Johnson, members of the House of Representatives, be requested to attend the committee to-morrow morning at 10 o'clock, to answer such questions as may be put to them in relation to the matters of inquiry before the committee.

TUESDAY, *January* 15, 1828.

Hon. Nathaniel Garrow admitted and sworn:

Question. Where do you reside?

Answer. I reside in Auburn, Cayuga county, New York.

Question. Are you now and have you for some years past been engaged in the distillation of spirits from grain?

Answer. I have been engaged in that business for about twenty-five of the last twenty-seven years.

Question. What kinds of grain do you use in your distilleries?

Answer. I use corn and rye principally. I have sometimes used wheat of the second quality.

Question. Do you use those kinds of grain separately or combined; and if combined, in what proportions?

Answer. I use those grains (corn and rye) combined, in the proportion of two parts of corn to one of rye. This has been the case for the last fifteen years. If it could be done conveniently, it would be preferable that they should be used in equal quantities, but the scarcity of rye prevents that practice extensively. I would not wish to use more than one-half rye.

Question. Do these grains thus combined yield more spirit than either would separately distilled?

Answer. I am of opinion that one-half corn will yield more spirit than corn or rye exclusively.

Question. Where is that part of the whiskey made in your section of the country, and which is not required for the home consumption, marketed?

Answer. New York is the principal market for all that is not consumed in the neighborhood.

Question. What has been the average price, in large quantities, for the last five years, in that market?

Answer. I cannot speak certainly as to the market price in New York, except for the last two years. During the last season I have sold, on contract, at 27½ to 30 cents. The average of my sales has been about 29 cents; perhaps that is somewhat above the market price. The season previous to the last I sold for 30 and some as high as 33 cents, but I made advantageous sales. The price generally was not so good, but I will not undertake to fix the average. My sales have been in casks of thirty-six gallons, which casks cost 87½ cents; and for these casks I received nothing. The whiskey was hydrometer proof. The cost of transportation, including the price of the cask, together with other incidental expenses, is about six cents per gallon.

Question. What has been the average selling prices where you reside, for the same time, in any considerable quantities?

Answer. I think the average price of this article in the country has been about 25 cents per gallon for the last five years; but this is what is called country proof, which is fully twelve and a half to fifteen per cent. below the hydrometer or market proof. I speak of large sales to merchants, and of my own whiskey, made in copper stills, which has generally commanded a better price than most of the distillations in that section of country. Other manufacturers have, during the same time, sold hydrometer proof at the same prices, and even a penny lower, at the same places.

Question. What have been the cash prices of rye and corn at your distilleries, on the average, during the same time?

Answer. The average cash price of corn for the last five years may be said to be 42 cents, though it has been sold as low as 34 cents, and sometimes as high as 50 cents. The average price of rye I take to have been 50 cents.

Question. Is there a large surplus of these grains in your neighborhood dependent upon the distilleries for a market?

Answer. There is.

Question. Is the business of distilling these grains at the present time sufficiently extensive to furnish a fair market for this surplus in your part of the country?

Answer. I should say not. Some of these grains are sent from my neighborhood to a market upon the canals; but I cannot say how much. The quantity depends very much on the price which corn or corn meal bears in New York.

Question. Has the farmer in your section of country for the last five years received a fair compensation for his time and capital in the prices at which his coarse grains have sold?

Answer. I think not. There is a general complaint on that subject; and my own experience, as a farmer, convinces me that the product is an inadequate return for the labor bestowed.

Question. Is your section of country capable of producing a much larger surplus of these grains, if a market was afforded, than it now does?

Answer. It is.

Question. What quantity of spirits have you distilled during the last year?

Answer. I have distilled within the last twelve months from 70,000 to 80,000 gallons. I shall probably distil as much the ensuing year. I have increased the quantity gradually from year to year.

Question. Do you consider the distillation of spirits from grain a fair business in your section of the country?

Answer. I do.

Question. Do you think a diminution of the price of whiskey will increase the consumption of it in any grain section of country?

Answer. I do not.

Testimony in relation to spirits from molasses and other materials.

MONDAY, *January* 14, 1828.

Hon. William Russell further examined:

Question. Is it not important to the farming interest of your State that the introduction of foreign spirits, and of foreign material, for the purpose of distillation, should be discouraged by additional duties?

Answer. I deem it so.

Question. Do you know the quantity of spirits distilled from foreign materials in the United States?

Answer. I do not.

Hon. James Findlay further examined:

Question. Is it important to the farming interests of Ohio that the introduction of foreign spirits, and of the foreign material for distillation into spirits, should be discouraged by additional duties?

Answer. There can be no doubt on that subject.

Hon. Charles A. Wickliffe further examined:

Question. Is it not important to the agriculturist of Kentucky that the duties on foreign spirts, and on foreign molasses, from which it is distilled, should be increased?

Answer. I think it highly important that the duties should be increased, because the increased demand

which would be produced by an exclusion of the foreign article would be supplied by the domestic production, and thus afford a more extended market.

TUESDAY, *January* 15, 1828.

Hon. Nathaniel Garrow further examined:

Question. Is it an object, in your opinion, important to the farming interests of your State, to discourage the importations of foreign spirits and of foreign materials for distillation by an increase of the present rates of duty?

Answer. That is my opinion.

Question. Are there any distilleries of spirits from foreign materials in your section of the country?

Answer. There are none.

Hon. Jeromus Johnson, of the city of New York, admitted and sworn:

Question. Are you now or have you ever been engaged in the distillation of spirits from imported molasses; and if so, when, and at what place?

Answer. I am not now engaged in that business, but was from the year 1805 to 1812. The distillery was at the city of Hudson, in the State of New York.

Question. What was the average price per gallon of imported molasses at your distillery during the time you were engaged in this kind of distillation?

Answer. Distillers have always to buy two or three qualities, in order to carry on their business profitably. The price of the most inferior was then from 28 to 32 cents. The best of that used for distilling usually costs from 33 to 36 cents. The quantity of inferior used is much greater than that which is good. In consequence of the inferior quality used in the hot season, the rum produced becomes soured, and so do the cisterns or vats; then the better molasses is used to prevent the acetous fermentation, and to raise the character of the rum.

Question. What is the average quantity of sprits, of hydrometer proof, distilled from a gallon of molasses?

Answer. A gallon of molasses, of good quality, will produce a gallon of spirits, hydrometer proof. That which is inferior produces less by 5 to 7½ per cent. Hydrometer proof is above the custom-house first proof 3 per cent.

Question. What was the difference of value between a gallon of rum made from molasses and the gallon of molasses?

Answer. The difference was 12½ cents per gallon. At this time the distiller can well afford to carry on the business, by receiving from 8 to 10 cents per gallon more for his spirits than he gave for his molasses.

Question. Have you the means of forming an opinion as to the quantity of spirits distilled from imported molasses in the United States at the present time?

Answer. The only opinion I can express is founded on my knowledge of the distilleries in the neighborhood of New York, at Hudson and at Albany. These distil about 350,000 gallons of molasses per year at this time. I think the quantity distilled in the section of country of which I speak, (including Hudson, Albany, Jersey City, and Staten Island,) is less by one-half now than in 1812, by reason of the greater quantity of whiskey brought into the market, and to the preference given to that over the rum. I have no means of forming an opinion as to the quantity of rum distilled from molasses in the United States, other than the facts before related.

Question. What is the average price of molasses, per gallon, in the city of New York?

Answer. The average price is from 28 to 32 cents.

Question. What is the value of a gallon of rum distilled from molasses in the city of New York?

Answer. New rum, said to be pure, is worth from 35 to 40 cents. Inferior qualities, made of whiskey and molasses, sell lower by 3 or 4 cents in the gallon.

Question. Are there not large quantities of whiskey used with molasses in the distillation of what is called new rum?

Answer. There are.

Question. What is the price of molasses in the West Indies?

Answer. The price varies from 5 to 12½ cents.

Question. What are the freight, charges, duties, and all other expenses of delivering such molasses in our ports, per gallon?

Answer. Including all expenses, it amounts to 20 cents per gallon over and above the purchase money. The average weight of 100 gallons of molasses, such as is used in distilling rum, is about 950 to 1,050 pounds.

Testimony in relation to window and other glass.

THURSDAY, *January* 17, 1828.

Benjamin Bakewell, of Pittsburg, Pennsylvania, admitted and sworn:

Question. Are you engaged in any branch of manufactures; and if so, what is that branch, and how long have you been concerned in it?

Answer. I am concerned in the manufacture of flint glass, and commenced it in the year 1808, and have been continually engaged in it since that time.

Question. Have you had many difficulties to encounter in establishing your manufactory, and have you surmounted them?

Answer. We had at first great difficulties in the labor of searching for the proper materials and in obtaining suitable workmen. We have surmounted all difficulties.

Question. What have you found by experience to be the great requisites to insure success in the establishment of American manufactures?

Answer. The requisites are capital, skill, industry, economy, judgment, and a market.

Question. Is your manufactory advantageously located as regards the obtaining materials; and have you facilities for distributing your products?

Answer. Our establishment is favorably situated for obtaining the requisite materials and for

distributing our products, having water transportation to the market for our manufactured glass. The materials are the product generally of the country. There is one exception, that of saltpetre, of which we use a small quantity. We use from 50,000 to 60,000 pounds of the Missouri pig lead annually; also considerable quantities of potash, say two-thirds as much as of the lead, in the manufacture of our flint glass. This latter we get principally from Ohio.

Question. To what sections of the Union is your product generally distributed?

Answer. To the southwest and west principally; some to the northeast part of Ohio.

Question. Do you employ many hands, and how many; and what proportion are men, and what boys?

Answer. We employ directly about 60 hands; of whom about 20 or 25 are boys. The residue are able-bodied men.

Question. Are you able to supply all the demands made on you for your manufactures?

Answer. We are.

Question. Are further protecting duties essential to sustain you against foreign competition in your branch of manufactures?

Answer. I think not.

Question. Are the manufacturing establishments of Pittsburg numerous and varied in their kind, and are they generally prosperous?

Answer. There are various manufactories in Pittsburg, and they are generally prosperous.

Question Do you require a power for moving machinery in your establishment; and if you do, what power do you use?

Answer. We do require power in the cutting of glass, and the power used is steam.

Question. Is steam-power extensively used in Pittsburg for driving heavy machinery; and is not its first cost and annual expense a great objection to its use?

Answer. Steam is in general use in Pittsburg in all manufactories where much power is required, and from the cheapness of fuel, and the skill and cheapness in making steam engines which our mechanics possess, it is considered the cheapest power, and forms little or no obstacle to the commencement of any establishment where a moving power is required. A steam engine, which formerly would have cost $2,000, may now be had for $800, although the demand for these engines is constantly increasing.

Question. Do your manufacturers, who require a great moving power for driving their machinery, find it more advantageous to locate themselves at Pittsburg, and adopt a steam-power, than to establish their manufactories by a water-power at some distance?

Answer. I believe they do. We have but one establishment (an iron manufactory) located in the country, and the proprietors have found the want of water in the summer season so great as to compel them to supply themselves with a steam engine, and they regret their location. I think steam-power has many advantages over water-power. One of the most important is, that in the use of that power you have a perfect choice of location; and another is, that in the western country nearly all the streams affording water-power fail in the dry seasons of summer, and are also subject to impediments by frost, which steam-power is not. Steam-power may be increased to any extent at pleasure; and in the neighborhood of Pittsburg there is no limitation to the amount of coal. The price of coal at that place is generally about four cents per bushel of about 84 pounds. You may get it by contract in advance at from 3½ to 3¾ cents per bushel. It is the heaviest kind of bituminous coal, and is equal in quality to any I ever saw in England or elsewhere.

Question. What has been the relative prices of flint glass during the periods referred to?

Answer. In 1808 we sold common flint half pint tumblers at two dollars per dozen; after the currency of the State became settled we sold them at one dollar per dozen; and now we sell them at about eighty-one cents per dozen. Plain quart decanters, which, in 1808, we sold at six dollars per dozen, we now sell at two dollars and twenty-five cents. Wine glasses, in 1808, were one dollar and fifty cents per dozen, and they now are seventy-five cents per dozen.

Question. Has the price of wages been uniform for the last six or seven years?

Answer. In our factory there has been a great uniformity in wages during the time referred to.

Question. Is window glass manufactured extensively at Pittsburg, and what is the price per box of one hundred square feet, of the sizes of 8 by 10 and 10 by 12 inches, of Pittsburg manufacture?

Answer. It is. The price per box, of 100 feet of 8 by 10 inches, is from $3 80 to $4. That of 10 by 12 inches is about from $4 75 to $5.

Question. Does window glass require further protection by duty, or is the low price owing to domestic competition?

Answer. An increase of duty cannot help it, as the low price is entirely owing to domestic competition.

Question. What was the price of window glass in Pittsburg in 1808, and at various periods to this time?

Answer. I cannot answer the question, as I am not concerned in the manufacture. Window glass, by the box of 100 feet, 8 by 10 inches, has been as high as $12; but I cannot fix the time. It was, however, when paper money of a depreciated character was in circulation.

SATURDAY, *January* 26.

Andrew Way, of Washington city, admitted and sworn:

Question. Are you engaged in the manufacture of window glass? If so, where is your manufactory?

Answer. I am engaged in the manufacture of window glass in this city.

Question. Do you manufacture window glass extensively; and if so, what are your present selling prices for the box of 100 square feet, of the sizes of from 6 by 8 to 10 by 12?

Answer. I make about 3,000 boxes annually. We sell for better prices in this city and Baltimore than elsewhere. The sales are about one-quarter in this city, one-quarter in Baltimore, the rest goes to Philadelphia, New York, and to the southward. The selling prices vary occasionally. A box of 100 feet, 6 by 8 and 7 by 9, will average about $5 50, and these kinds are most usually sold in New York. Boxes of 8 by 10, best quality, sell here and in Baltimore for $8; the second quality are sold at the same places for $6 50. In other markets the same glass will rarely command more than from $5 50 to $7. Boxes of 9 by 11 and 10 by 12 generally sell for the same prices, and bring about fifty cents, and from that to a dollar, over 8 by 10.

Question. Are you able to supply all the demands made on you for these qualities of glass?

Answer. I am able to execute all orders fully.

Question. Are the prices lower now than formerly; and if so, is it owing to importations, or to domestic competition?

Answer. They are very considerably lower, and it is owing almost wholly to domestic competition.

Question. Does your manufacture of window glass require further protecting duties, or are the low prices owing to domestic competition?

Answer. I do not conceive that additional duties are necessary or would be of any service, except to those who make 10 by 15 glass and larger. I make some of that description, but the quantity is not so large that the duty would be very important to me.

Testimony in relation to cotton cloth.

THURSDAY, *January* 17, 1828.

Simon N. Dexter further examined:

Question. Are you concerned in the manufacture of domestic cotton goods; and if so, of what quality?

Answer. I am concerned in the manufacture of domestic cottons of the coarser qualities.

Question. Is the present duty on those articles sufficient to enable you to prosper in your present manufacture of cottons?

Answer. Yes; I think it is.

Question. What is it that enables you to afford the coarse cottons so much lower now than they were afforded at a few years ago? Is it owing, in any considerable degree, to the increase of capital, of skill, the perfection of machinery, and to the diminished price of cotton?

Answer. It is owing to the improvement in machinery, the reduced price of raw cotton, and to the increased skill in the manufacture.

Question. Is not the continuation of the minimum duty on coarse cotton goods the only security on which the manufacturers rely for continuing their operations?

Answer. I cannot say that it is. I think the manufacture of coarse cottons in this country is now so well established that we could make them if the present minimum was reduced. I think, if the present minimum was repealed, that the foreign cottons of this description would, for a time, come in, and would greatly injure for awhile all our manufacturers; but this, I think, would be done at a loss to the foreign manufacturer. Some of our manufacturers would be able, eventually, to sustain themselves, because, I think they can afford the article now about as cheap as it can be afforded from England. This reduction would, however, create a contest between the American capital invested in these manufactures and the foreign, which would, in my opinion, ruin some of our establishments, and compel them all, for a time, to sustain themselves at a loss. For these reasons I do not think the present minimum ought to be repealed.

Question. Would a minimum duty on fine cottons probably produce the same results on those goods as have been produced by the minimum on coarse cottons?

Answer. That is my decided opinion.

Question. What are the names of the cotton factories in which you are concerned?

Answer. I am concerned in the "Oneida Manufacturing Society" and in the "Utica Cotton Manufacturing Company." They are both incorporated companies. I hold also an interest in the "Whitestown Cotton and Woolen Manufacturing Company," but I have contracted to sell the whole of this interest, and have conveyed and received payment for part of it, and am under an obligation to convey the residue. This establishment makes fine cotton cloths, No. 32. The general manufactures of the two other establishments are Nos. 14 and 15. The last named company makes no woolens. I am still a trustee of the latter company, but do not consider myself interested in it.

Question. Can you state what per cent. these factories have made for the last three years on their capital employed, or on the market price of their stock?

Answer. I cannot. All these establishments originally cost more, in my opinion, than they ought to have cost. They have since been bought in by other persons at a reduced price. The Oneida Manufacturing Society commenced operations, I think, in 1809, at which time they paid in $44,000. The company continued business, increasing their machinery and extending their business from the profits of the establishment, until about 1813 or 1814, when they took an inventory of their original investments and the additions made, and the whole was valued at $88,000. During this period, I think, some dividends had been made, but when or to what amount I cannot say. Subsequently further dividends were made, but to what amount I cannot say. The capital paid a very good interest until about 1815. For about two or three years after that time, I think, they made no dividends. During this period the stock of the company fell from $50, for which shares had been sold, to $15, which is the present price of a share, upon which there had been actually paid $22. For the last two or three years the society have made semi-annual dividends of 75 cents upon each share, and for the last half year there was a dividend of $1 on each share. The above detailed facts will show that, for the last three years, with the exception of the half year ending the 1st of July last, the dividends have been at the rate of 10 per cent. per annum, and for the half year last mentioned at about 13 per cent. per annum upon the market value of the stock.

Question. What kind of cotton wool do you manufacture?

Answer. Principally best Georgia Uplands in the factory last spoken of.

Question. Do you know of any factory, or how many, that manufacture the Sea Islands, and to what extent?

Answer. I believe that the Sea Island cottons are manufactured at the mills of the Messrs. Marshalls and Wolcott, called the York Mills, at Whitestown, in Oneida county, State of New York, for warp. I am satisfied that there is no other factory in that district of country which works this cotton, nor am I certain that this does.

Question. Do you know of any other machinery capable of working the Sea Island cotton with any hope of profit to the manufacturer?

Answer. I know of none except the machinery in the factory last mentioned.

Benjamin Bakewell further examined:

Question. Have you any woolen or cotton manufactories in your city?

Answer. We have one very extensive cotton manufactory in the city and two more in contemplation. The one now in operation is confined to the manufacture of the coarser cottons, such as twist, shirtings, sheetings, &c. I had a conversation with the proprietor of this factory after I received the subpœna of

the committee, and asked him the description of goods made at his factory; to which he replied, that they were necessarily confined to the coarser goods, because the fine were not protected; that although they had made sales at a fair price of all they had hitherto manufactured, yet, when the projected establishments went into operation, if they were still confined to the manufacturing of coarse goods, the domestic competition would be so great as to reduce their profits to little or nothing. On the coarse goods he did not think further protection required, but expressed a desire that proper protection might be extended to fine cotton goods.

SATURDAY, *January* 19, 1828.

Hon. Aaron Tufts further examined:

Question. Are the manufacturers of cotton doing a good business at this time in New England?

Answer. I think that the manufacturers of coarse cottons, which is the description of cottons generally made, are doing a good business.

Question. Would a minimum duty on fine cottons, proportioned to the present duty on coarse cottons, probably produce the same results upon the fine fabrics which have followed the minimum duty on coarse cotton goods?

Answer. I should think it would.

Question. Do you know of any machinery so improved, and to what extent, as to possess the facilities of working to any advantage the fine Sea Island cottons of the south, from which the fine cotton goods are manufactured?

Answer. There is machinery now in operation in Massachusetts which I think can work the finer cottons. They have spun as high as No. 70, and, I am told, can spin finer. There is now a small establishment in my neighborhood which uses Sea Island cotton only, and makes thread entirely. A very large thread factory, I have also understood, is now erecting in the same neighborhood.

Question. Have they done a profitable or unprofitable business; and can you say what the raw material costs?

Answer. I understood from the same owner that they have done a fair business. I do not know the cost to them of their cottons, as I am not a cotton manufacturer.

Question. Have you known any fine cotton cloths wove from this fine thread?

Answer. I have not.

Question. Have not all or most of the manufacturers of cotton goods done a good business; and have not some of them made large fortunes?

Answer. The manufacturers of cotton goods, since the tariff of 1824, have been considered as doing a very good business; but before that time they were much depressed.

Question. Are they not constantly increasing their capital, machinery, buildings, &c.?

Answer. They are to a considerable extent.

TUESDAY, *January* 22, 1828.

William Phillips further examined:

Question. Are the manufacturers of cotton doing a good business at this time in New York?

Answer. I have conversed with some of them, who have generally represented that their business was good.

WEDNESDAY, *January* 23, 1828.

Abraham Marland further examined:

Question. Are the manufacturers of cotton doing a good business at this time in Massachusetts?

Answer. The general impression is that they are doing a good business.

THURSDAY, *January* 24, 1828.

Joseph Marshall, of Hudson, New York, admitted and sworn:

Question. Are you now and have you been engaged in the manufacture of fine and printed cotton cloths? If yea, how long, and at what places?

Answer. I have been engaged for about thirty years, previous to August last, in the manufacture of cotton cloths, at Manchester, in England.

Question. In what manufactories of cotton are you now interested, and which of them are under your immediate superintendence?

Answer. I am interested in four different establishments, one of which is at Troy, in the State of New York, where we make calicoes for shirting and for printing in equal proportions. Another is in the neighborhood of Whitestown, in the same State, where we make nothing but shirtings. A third is what we call the "New York Mills," and is in the immediate neighborhood of the last. At those mills we make shirtings and cambric muslins. The fourth is in the neighborhood of Hudson, New York, where we do nothing but bleach and print cloths made at our and other factories.

Question. What descriptions of cotton do you use; where is it usually purchased; and what does it cost you at your factories?

Answer. We use chiefly Alabamas and New Orleans, generally purchased by an agent in New Orleans and Mobile. We consume about 1,000 bales per year, which usually cost us at the factory from 11 to 14 cents per pound, in which is included one cent per pound for freight and other charges from those places to our factories.

Question. What numbers of the cotton yarn do you spin, and what are the finest numbers or qualities you weave into cloth?

Answer. We spin from No. 32 to No. 50 at the New York Mills, but at Whitestown most commonly No. 22. At the Troy mill we spin No. 35. The No. 50 is the finest we weave, and that is made into cambric muslin.

Question. What qualities of the cloths do you make, and what proportion of the whole cloths made at your factory is printed?

Answer. That of our weaving, which is printed, is called the 1,200 reed, and is made of No. 35 exclusively. We print no other number of our own, but purchase and print considerably from No. 12 to No. 40, but none higher. The proportion we print compared with what we make is inconsiderable. At Whitestown we make about 2,000 yards per week; at the New York Mills about 7,000 yards per week; and at Troy about 3,000 yards; from all which we print only about 1,400 yards a week.

Question. What are the values of the different qualities of cloths made at your factories before and what after they are printed, in the markets?

Answer. What we make at Whitestown commands 12½ cents in the gray or unbleached state. At the New York Mill all is bleached before sale, and they bring 22 cents. The cambric muslins have not been brought into the market. The cotton shirtings made at Troy are bleached, and sold at 19 cents; these are made of No. 35. That which is intended for printing is worth, before it is bleached, 12½ cents; this is also No. 35. We purchase about 16,000 yards unbleached weekly, for bleaching and printing, of the numbers mentioned in the answer to the fifth interrogatory. The prices vary from 6¼ to 14 cents the yard. After they are bleached and printed they sell from 11 to 30 cents the yard.

Question. What is the difference of expense to the proprietor of a factory between manufacturing the same qualities of cotton in England and in the United States?

Answer. The buildings can be put up for about the same in Hudson as in England, and for ten per cent. less in Whitestown. The machinery, taken all together, will cost nearly double in this country what it will in England, independently of the propelling power. There they work by steam, and in this country we work by water, the first cost of which, with water privilege, &c., about the same.

Question. What is the difference of expense of printing the same patterns and qualities of cloths in the two countries?

Answer. The expense of printing is one-third higher here than in England. This arises from the difference of expense in fuel, drugs, and wages. The fuel which costs $27 in Manchester, will, in Hudson, cost $120 to do the same business. The 112 pounds of coal in Manchester cost ten cents; oak wood in Hudson is $4 a cord.

Question. What is the capacity of the manufactories in the United States, so far as your knowledge extends, to supply the markets of this country with fine cotton cloths, printed and not printed?

Answer. I am not sufficiently acquainted with the factories of this country to answer that question.

Question. What is the difference in price at which the English manufacturer can afford his fine and printed cottons in the English and in the American markets?

Answer. The English manufacturer can afford fine printed or other cottons for the American market for one-third less than the American manufacturer. It costs the English manufacturers fifty per cent. on the price in the English market to get printed cottons into the American market. On cotton of one yard wide, made of No. 35 yarn, and in the 1,200 reed, the operative duty is, at this time, just seventy per cent. on the cost in England; the other charges, viz., insurance, boxing, freight, exchange, commissions, &c., is twenty-five per cent. I speak now of the cloth that would cost in England about 9½ cents per yard. I am enabled to state this with accuracy, having been a large exporter from Manchester.

Question. Is there any other printing establishment besides yours in the United States; and if any, to what extent?

Answer. I know of six, each of which prints more than we do at this time, and there are many smaller ones.

Question. What are the finest cottons which you weave? Is there any factory in the United States that weaves finer or so fine as you do?

Answer. I know of no factory that spins or weaves so fine as we do?

Question. Do you know of any factory in the United States which operates with the Sea Island cotton?

Answer. I do not know that there are any such. We used the Santees, sometimes called Sea Island, for a short time, for warp, but found that the Orleans answered quite as well, and it is much cheaper?

Question. Does not the manufacturer of cottons in the United States, considering the means of payment by the consumer, enable him to use more than he could do if he depended on a foreign supply?

Answer. I am decidedly of that opinion.

Question. Is the protection now afforded to coarse cottons such as to enable you to sustain a competition with English goods of the same quality?

Answer. It is quite sufficient on coarse cottons not printed. I speak of that made of No. 25, or anything under it.

Question. Taking the price at which you can produce coarse cottons or calicoes at your factory, at Hudson, can you print and sell them at such prices as to sustain a competition with English printed calicoes of the same qualities?

Answer. We do not produce as much coarse cottons as we print; but taking that which we buy as the standard, we cannot compete with the English manufacturer.

Question. To enable the American manufacturer to compete with the foreigner in printed cottons are additional protecting duties necessary? If so, what addition to the present duty is required?

Answer. They are; and my opinion is that two cents on the running yard of all printed cottons, in addition to the present rates of duty, would furnish a perfectly sufficient protection.

Question. What per cent. on the cost of the fabric would be produced by an additional duty of two cents on the yard?

Answer. It would be equal to an ad valorem duty of 10 per cent. as an average.

Question. Does your acquaintance with the importation and manufacture of cotton in Great Britain enable you to form an opinion whether cotton can be packed in bagging made of cotton and transported to that country in good order?

Answer. I have been extensively engaged in the purchase of cotton and in its manufacture, and am well satisfied that cotton packed in bags made of cotton can be transported to England in as good order as that put up in hemp or flax bagging, and when well put up it will command more in the market, particularly if in square bales. One reason for the difference in the price is, that the bag can be applied to a valuable purpose; another reason is, four pounds are allowed in the hundred weight for tare; and, as cotton weighs less than hemp, the purchaser will give the preference to that packed in cotton.

Question. Do manufacturers or purchasers of cotton in England find the bag made of cotton of more value, after the cotton is used, than that made of hemp or flax; and if so, to what purpose is it applied?

Answer. They do find the cotton bag of more value, because it is again worked up into coarse cotton and sold for half price; it is considered too valuable to work into paper, to which latter purpose the hemp bag is usually applied.

Question. Is it likely that large quantities of bagging would be manufactured from cotton in England and imported, if it was admitted into this country free of or at a small duty; and would this increase, to a great extent, the consumption of the raw material?

Answer. It would not be likely to increase the consumption in England, because the profit would not

be likely to pay for the labor bestowed on it. I am of opinion, however, that it might be manufactured in the United States to great advantage; and if this be done to any great extent it would necessarily lead to a great consumption. I have heretofore contemplated, and have not yet abandoned, establishing a factory for that purpose. I have thought we could make it as good as could be wished, forty-two inches wide, and sell it at fourteen cents.

Question. So far as your acquaintance extends, what is the difference in price of manufacturing labor generally in England and in the United States?

Answer. The prices of the various descriptions of labor required in manufactures are so different, and the prices, both in England and in the United States, in different places and different factories, vary so widely, that it would be very difficult, if not impossible, to arrive at an exact relative scale of the different descriptions of labor in the two countries, and of the relative prices of each kind; but labor, generally, in the manufactories in England is lower than it is in the United States.

SATURDAY, *January*, 26, 1828.

Jonas B. Brown further examined:

Question. Are the manufacturers of cotton doing a good business at this time in your neighborhood?

Answer. I am not acquainted with the business, but am told they are.

John Siddal, of Wilmington, Delaware, admitted and sworn:

Question. Are you now and have you been engaged in the manufacture of fine and printed cotton cloths? If yea, how long, and at what places?

Answer. I have been intimately acquainted with spinning and weaving cotton for nearly forty years. I began in 1814, with partners, near Wilmington, in Delaware, and continued it until 1823, when I had to abandon the business. We spun from No. 24 to 30 until 1823, and wove fine numbers for printing. Since that time we spin from No. 5 to 10. We do not weave any, but sell the yarn.

Question. In what manufactories are you now interested; and which of them are under your immediate superintendence?

Answer. Since 1823 I have been the agent and superintendent of the factory alluded to in my last answer, with the exception of one year, when I superintended one at Patapsco, in Maryland.

Question. What description of cotton do you use; where is it usually purchased; and what does it cost you at your factories?

Answer. We use what is called "Georgia Uplands," purchased in Philadelphia. The price has varied; of late its price has generally been from ten and a half to eleven and a half cents, in which we pay also for bagging and rope. The freight from thence to Wilmington it is difficult to estimate, as we either draw it in our own wagon or receive it by water.

Question. What number of cotton yarns do you spin?

Answer. We spin nothing higher than No. 10 at this time.

Question. What are the values of the different numbers?

Answer. The prices from No. 5 to No. 9 are about the same, and are generally from 22 to 23 cents per pound; No. 10 will bring a half or a cent more. But from these prices are to be deducted six and a half per cent. for commissions and warrantry, and for other incidental charges.

Question. What amount of capital is employed in the factory to which you refer?

Answer. It is from four to five thousand dollars, all of which is invested in machinery.

Question. What is the annual quantity of yarn produced by your factory?

Answer. About 80,000 pounds.

Question. What is the average cost of the yarn you make per pound?

Answer. We calculate that the price of the raw material, the expense of spinning, waste, &c., makes it cost us from 19 to 20 cents per pound.

Question. What number of hands do you employ?

Answer. We employ generally about forty, of various ages and sexes.

Question. Is there sufficient protection by duties afforded to coarse cotton goods?

Answer. I think the duty on coarse cotton goods quite sufficient to enable the manufacturer to do a fair business.

Question. Is further protection required on fine cotton fabrics?

Answer. I do not consider the finer kinds of cotton cloths sufficiently protected; but if additional protection is granted, it is requisite that it should extend to the gray or brown as well as to the printed or colored cotton cloths of every description, or otherwise the finer kinds of cotton cloths will be imported (in the brown or white state) and printed or dyed in this country.

Question. Is it within your knowledge that cotton and woolen weavers from Europe are emigrating to the United States?

Answer. Many do come to this country, principally from Great Britain. Some of them, who are the best and most ingenious workmen, return, because they do not find employment suited to their capacity.

Testimony in relation to paper.

THURSDAY, *January* 17, 1828.

Benjamin Bakewell:

Question. Have you a manufactory of paper in your city; and do you know whether a further protecting duty is required to sustain it?

Answer. We have one very extensive manufactory of paper in the city, and another in the vicinity. From a conversation held with the proprietor of the one in the city, after I received the subpœna of the committee, he declared no further duty on paper is necessary.

SATURDAY, *January* 17, 1828.

Andrew Way:

Question. Are you engaged in the manufacture of paper; if so, where is your manufactory established?

Answer. I am engaged in the manufacture of paper in the vicinity of this city, on Rock creek.

Question. Do you manufacture paper extensively and of various kinds?

Answer. I make about 2,000 reams of different qualities per annum.

Question. Are the prices of paper lower now than formerly; and if so, is this owing to importations, or to domestic competition?

Answer. The prices of some kinds of paper are lower than formerly, other kinds bear about the same prices, or, perhaps, those of the best quality are a shade higher than they were eighteen months ago. I conceive the prices are regulated now wholly by domestic competition.

Question. Are you able to supply all the demand made on you for paper?

Answer. I find a ready sale for all I make; but this may be owing to my advantageous location. I could sell more than I am now able to make.

Question. Does the manufacture of paper require further protecting duties, or are the prices regulated by domestic competition?

Answer. I think it does not require any further protection by way of duties on the foreign manufacture. On the contrary, I am of opinion that it is better protected than perhaps any other article of domestic manufacture.

20TH CONGRESS.] No. 844. [1ST SESSION.

EXPENDITURES OF THE PUBLIC DEPARTMENTS OF THE GOVERNMENT.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES JANUARY 31, 1828.

Mr. JOHNSON, from the Committee on Public Expenditures, to whom was referred the resolution of the House of Representatives instructing them to report whether it is compatible with their other duties to enter upon that sort of rigid examination necessary by comparing, with the several laws making appropriations, the disbursements under them, and the vouchers in support of them, according to the spirit of the sixty-fifth rule of the House, and the objects in said resolutions specified; and also to report, if necessary, what further provisions and arrangements are wanted to add to the economy of the Departments and the accountability of their officers, reported:

That, on examining with care and attention the rules of this House for the purpose of ascertaining distinctly the duties required of them, they find the same, or nearly the same, duties assigned to so many different committees that they have been compelled to give a liberal construction to the various rules relating to public expenditures, rather than be guided by the letter of the rules themselves, in order to give a just operation to all the rules taken together, and full employment to the several committees appointed under those rules.

By the fifty-seventh rule of this House the Committee of Ways and Means are required to take into consideration all such reports of the Treasury Department, and all such propositions relative to the revenue, as may be referred to them by the House; to inquire into the state of the public debt, or the revenue, and of the expenditures, and to report from time to time their opinion thereon; to examine into the state of the several public Departments, and particularly into the laws making appropriations of moneys, and to report whether the moneys have been disbursed comformably with such laws; and also to report from time to time such provisions and arrangements as may be necessary to add to the economy of the Departments and the accountability of their officers. The committee was first appointed as a standing committee of the House of Representatives, on the 9th of December, 1799; and, from that time until the 24th of February, 1814, all the duties now assigned to them, to the Committee on Public Expenditures, and to the six standing committees appointed under the seventy-fourth rule of this House, were delegated to them. On the 24th February, 1814, the Committee on Public Expenditures was first appointed as a standing committee of the House.

It is considered that the creation of the Committee on the Public Expenditures, with the adoption of the sixty-fifth rule of the House, which charges this committee with those duties that had been previously allotted to the Committee of Ways und Means under the fifty-seventh rule, as rendering it unnecessary for both committees to discharge, in terms, the same office; and, being thus clothed with equal powers and concurring duties in relation to the same objects, it is believed that the performance of the class of duties which touch the accountability of the public officers, and the fidelity and economy of the disbursements, as more fitly belonging to this committee than to that of Ways and Means.

On the 30th of March, 1816, the House of Representatives passed a resolution appointing the six additional standing committees before referred to, prescribing to them the same duties now designated in the seventy-fifth rule of this House. Until the appointment of these six additional standing committees, the duties imposed on the Committee on Public Expenditures must have been too arduous and multifarious ever to have been performed with effect; but, under the construction which your committee now give to the various rules on this subject, and the classification of the several duties to be performed by the before mentioned several committees, it is hoped and believed such an examination may be made into the expenditures of the public moneys of the nation as will insure a just economy in the several Departments and a proper accountability of the officers of Government.

Taking these views of the subject, your committee have considered it to be their proper duty to examine into the laws making appropriations of money, and to ascertain—1st. Whether the money thus appropriated has been drawn for the specific object designated in the law making the appropriation. 2d. Whether any more has been drawn than may have been authorized by the law. 3d. Whether the money has been drawn from the Treasury on the requisition of proper officers of the Departments for whose use the appropriation may have been made: leaving it to the committee on the particular Department to examine whether that Department has properly applied the money thus placed at its disposal; whether the vouchers for its disbursements are regular; and whether the expenditure has been made with due regard to economy and in good faith for the public service.

Should the House agree with the Committee on Public Expenditures in the view they have thus taken of the relative duties of the respective committees before mentioned, this committee believe they will be able to discharge the duties imposed on them in a reasonable time. It should, however, be recollected that such a work as they have to perform requires time, patience, and perseverance; for, by acting hastily, they may either overlook the public interest or improperly implicate the officers whose official conduct they are required to examine and scrutinize.

20TH CONGRESS.] No. 845. [1ST SESSION.

AGAINST INCREASE OF DUTIES ON IMPORTS.

COMMUNICATED TO THE SENATE FEBRUARY 1, 1828.

To the honorable Senate and House of Representatives of the United States in Congress assembled:

The undersigned, inhabitants of Thomaston and vicinity, have regarded with much regret the exertions which have been made, and are now making, under the specious pretence of protection to domestic manufactures and encouragement to domestic industry, to obtain the imposition of higher duties on imported manufactures, and especially upon the article of imported woolen cloths.

Living in a maritime country, and deriving their subsistence almost entirely from the unfailing sources which commerce opens to the enterprising, your memorialists ask leave respectfully to express their firm conviction of the impolicy of such a measure. Not unfriendly to the manufacturing interests of the country, but regarding with equal pride and satisfaction the success which has rewarded the industry and ingenuity of their brethren, they yet beg leave to say there are other interests equally important and equally deserving the encouragement and protection of a liberal Government. The hardy seaman, whose gallantry has encircled the stars upon our banner with a halo of unfading glory, and the active merchant, whose enterprise has whitened every sea with our canvas, conveying to every region the products of American soil and American industry, are certainly worthy of some regard in the formation of our "American system."

We cannot assent to the justice or the policy of any system of exclusive encouragement of any one branch of trade to the manifest and material injury of others, nor can we acknowledge the conclusiveness of the argument so earnestly urged upon us, that it is necessary to impose higher duties, amounting, in fact, to a prohibition of the articles, upon imported manufactures, to prevent our own from being undersold in our own market. All trade depends upon an exchange with others of mutual benefits, and our commerce owes its existence chiefly to the exportation of commodities which our soil, our climate, and our habits of living, enable us to sell at a lower rate than they can elsewhere be obtained; and if, in exchange for such commodities exported in our own ships, we can purchase articles of foreign manufactures at a lower rate than we can furnish them ourselves, why prohibit this trade? Independent of the very considerable portion of our revenue which will be lost by such a prohibition, must it not prove injurious, nay, ruinous, to the commercial interests of the country? In the strong language which has been used upon a similar occasion, "if we will not buy foreign commodities, we cannot sell our own; if we will not import, we cannot export."

But an increase of duties upon imported manufactures is contended for as an act of justice which may be demanded of the Government, because individuals have been induced by the liberal encouragement given them to invest their fortunes in manufactures. Your memorialists respectfully beg leave to question the soundness of the principle upon which the claim is founded. The same course of reasoning might be infinitely pursued, and every new act of encouragement would thus become only a pledge for still more. We believe that sound policy will always be opposed to the forcing of any trade. Our citizens *will* regard their own interest, and that interest will, of itself, induce them to afford a proper encouragement to all branches advantageous to the country, without the intervention of legislative aid.

The moral effect of a system of high duties upon articles of common use, and the strong temptation it holds out to the violation of the laws, is certainly deserving of consideration in a country governed as ours is, by the force of public opinion, and whose laws owe their strength to the sanctity which their own justice and impartiality have given them in the eyes of the people.

Your memorialists beg leave here utterly to disclaim anything like party feelings in the foregoing expression of their views. They have endeavored to consider the subject fairly and impartially, and they cannot refrain from renewedly expressing their thorough conviction that an increase of duties upon imported manufactures, while it might swell the capitals, already enormous, of a few moneyed men, must prove injurious to the best interests of the country.

There is another subject peculiarly interesting to your memorialists, which they beg leave respectfully to submit to your consideration. By the existing law, registered vessels, upon entering coastwise with cargoes from any port beyond an adjoining State, are required to pay the same tonnage duty as if direct from a foreign port. The exacting this duty is a subject of frequent complaint among ship-masters and ship-owners in this section of the country. From a moment's consideration of the subject it will be seen that the complaint is not made without reason. To show the operation of the law at a glance, we will suppose one of our vessels engaged in freighting to and from the different ports on our seaboard between Boston and New Orleans, and from either of those ports to foreign countries. She sails from this district under an enrolment and license, and while coasting under the same is required to pay but a yearly tonnage duty. Upon taking a cargo for a foreign port she must necessarily obtain a register. On her return from such a voyage, unless she enters the district where she belongs, she must retain her register, and perform all voyages as a registered vessel, until she returns to her own district. Perhaps it may not be convenient for her to return to her own port for months, or for years, and in the meantime is employed freighting from port to port within the United States as under her enrolment and license. Now, we ask, why should this vessel be required to pay more tonnage duty than she did when in the same employment previous to the change of papers? She had performed her voyage to a foreign port, and, perhaps, contributed largely to the revenue by the duty on her imported cargo; why should her compliance with what was prerequisite to her making such a voyage, viz., the exchanging her enrolment and license for a register, make her liable to any more or higher duties while pursuing the same under her original papers? It cannot be the interest of the law to burden and thereby discourage vessels that may occasionally make foreign voyages from engaging in the coasting business; yet such is the effect of the duty now exacted. But it becomes, not unfrequently, an inconvenience to masters and owners of vessels, when nothing is contributed to the revenue. For instance, one of our vessels is homeward-bound from New York: she might take a quantity which would save the trouble of procuring ballast; perhaps the owner or the master may wish to put a few stores on board for their families; they are liable to pay tonnage duty upon entering if any freight is taken on board, and the result is, that they send home their goods in another vessel in order to be freed from this exaction. With these remarks, we respectfully submit it to the consideration of Congress whether the existing law ought not to be so amended as to allow registered vessels to enter coastwise without the payment of the duties now required.

20TH CONGRESS.] No. 846. [1ST SESSION.

IN FAVOR OF INCREASE OF DUTIES ON IMPORTS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES FEBRUARY 4, 1828.

At a numerous and respectable meeting, composed of manufacturers, agriculturists, wool-growers, and others friendly to the promotion of American industry, held, pursuant to public notice, at the house of P. Munger, in Morrisville, in the county of Madison and State of New York, on the 21st December, 1827, General Erastus Cleaveland was called to the chair, and Amos Crocker chosen secretary.

Resolved, That a committee be appointed to draught and present for consideration resolutions and a memorial expressing the sense of the meeting on the subject for which it was called.

Resolved, That the said committee consist of Curtis Hoppin, Willard Welton, William Berry, and Bennet Bicknell.

Whereupon the committee, after a recess, reported the following resolutions and memorial; which were unanimously adopted, to wit:

Resolved, That we approve of the proceedings of the Harrisburg convention, held on the 31st day of July last, in recommending and urging upon Congress to extend an adequate protection and encouragement to the growing of wool, hemp, flax, and the manufacture of woolens, iron, steel, and other articles of domestic productions.

Resolved, That we fully approve of the proceedings of the meeting of agriculturists, manufacturers, and others friendly to the encouragement of American industry, held at the Capitol, in the city of Albany, on the 26th day of November last, and of the resolutions passed at said meeting.

Resolved, as the sense of this meeting, That the agricultural interest of this county would be greatly promoted by an increased duty on imported liquors.

The memorial of the wool-growers and manufacturers of wool, in the county of Madison, State of New York, convened, pursuant to public notice, at Morrisville, December 21, 1827, respectfully represents: That they inhabit a section of country nearly equidistant from the extremes of the said State, which, for growing of wool, is equal, in salubrity of climate and fertility of soil, to any other in the same latitude of our hemisphere.

Our yeomanry, aware of the advantage coincident with the principles of domestic political economy, have availed themselves of the opportunities collateral to their situation.

Stimulated by the revising the tariff of 1824, a large proportion of our citizens have entered extensively and at great expense into the growing of wool, inasmuch that the wool has become an important staple of the country. Our manufacturers, possessing the advantages of hydraulic and scientific power, animated by the same principles, encouraged by the same law, unwearied in their industry, and liberal in their enterprises, have invested a great amount of capital; have created a business where little before existed; affording the means of subsistence and consumption for a numerous population. Such briefly is the location, and such the condition of your memorialists.

We assume as a fact, that Congress designed by the tariff of 1824 to afford to the great agricultural and manufacturing interests of the United States an adequate protection; under the faith of the guarantee implied by that law your memorialists have invested their capital. We have gone industriously to work to build up an interest which Congress and national economy assured us and the world they would protect—but our business languishes.

Not a woolen factory within the circle of our acquaintance, however industrious and prudent in its management, but assures us of a losing business; our flocks of sheep are reduced to less than half their former value; and lands, though not so much affected, are essentially reduced in price. In searching for causes, the effects of which are so alarming, we are led to discover some defect in the tariff system of 1824, which the ingenuity of foreign manufacturers and growers of wool have turned much to their advantage. That law imposes an ad valorem duty; allows the foreigner to set a value to his own invoices; while the state of trade and manufactures in England and other European countries permits this value to be placed so low that the American manufacturers and wool-growers are overborne by undervalued cloths and wool; and the revenue, too, is defrauded by that which ruins the citizens. Large quantities of broad flannels and pelts have been introduced to evade the duty and embarrass our citizens. Every expedient which the ingenuity of foreign manufacturers and merchants could devise have been resorted to to prostrate the American system; and, we may add, they have been eminently successful. But far more than this, the statesmen of Great Britain, with an eye ever watchful of her agricultural and manufacturing interest and scientific power, the secret of her wealth, have interposed their guardian care, and, by a reduction of her duties from six pence to a halfpenny per pound on imported wool, have virtually countervailed the effect of the American system. By that reduction the English manufacturer has received an advantage of 44 per cent. on wool valued at 20 cents per pound. In England the wool is estimated at about one-third the value of the cloth, consequently the manufacturer has gained 14¾ per cent. on the fabrics of this article by this reduction of the duty on wool. As the English manufacturer is the competitor against whom the law of 1824 was intended to protect the American manufacturer, this 14¾ per cent. must be deducted from the 33⅓ laid by the American law on the foreign fabric; and, in effect, the duty for the encouragement of our looms is thus brought down to 18⅝ per cent. In order, then, to counteract this British legislation, and give the protection intended by the American law, it is incumbent on Congress to increase the duty to 48 per cent. Should this be done, the foreign article will not be enhanced to the American consumer beyond its old prices, because what is added to the duty will be taken from the cost. Will you allow the British Parliament thus virtually to repeal the law passed for the protection of American manufacturers and wool-growers? We think the genius, the interest, and independence of Americans forbid the idea. We derive the confidence of this from various considerations. As manufacturers, we desire that the materials of our fabrics should be grown in our country, relieving us from a dependence upon precarious, uncertain, and foreign supply; while, as wool-growers, demonstration is clear, that, with the fall of American manufactures, our enterprises as wool-growers must be abandoned. We also derive a confidence from considerations of public policy and the force of public opinion. The capital now invested in sheep and manufactures in the United States embraces an immense amount; the home market, created by the employment of this capital, is, probably, equal to the agricultural exports of the nation, with the exception of cotton. The population thus fed, clothed, and educated; the increased value of lands; the amount added to the commerce of the country; the actual increase of the revenue, by

increasing the consumption and the ability to purchase; besides the independence of all foreign nations, are circumstances which must operate conclusively in favor of sustaining, by an adequate protection, these great essential branches of the national industry. Nor will the example and industry of Britain be overlooked. When did she abandon to skill and enterprise an employment in the least connected with the nation's prosperity? With her guardian care and her perseverance she has conquered all difficulties and overcome all obstacles. A reference to the records of European policy for ages past assures us that, in proportion as Governments have protected the agricultural and manufacturing interest, in such proportion have they advanced in prosperity and power; while a neglect of those primary interests has produced opposite and beggarly results.

We also derive great assurances from the test of experiments in our country. The duty on sugars has raised the sugar plantations of Louisiana, and made that business, in point of profit, of the first importance, and added great wealth to the United States. The duty on cotton has built up the factories of the northern and western States, and these consume about one-third of the cotton crop of the United States. Should this be thrown into the European market with the other two-thirds, what would become of the article but for the protection afforded to its fabric by our Government? This protection has insured the price and improved the fabric, and induced a competition which has served to regulate both the quantity and prices. Your memorialists might extend their observations much further; but our main reliance is on the application of the wisdom and intelligence of your honorable body. Satisfied, as your memorialists are, that alterations have become indispensably necessary to our well-being, we humbly pray that the ad valorem duty be changed to a square yard duty, with such regulations as shall insure the collection; and that the duty on wool be so far raised as to counteract the effect of this British legislation, and, in a fair competition, to place us on an equality with the other great agricultural and manufacturing interests of the United States; that the duty on wool be increased, and be annually progressive in improvement. And, as in duty bound, your memorialists will ever pray.

Resolved, That the proceedings of this meeting be signed by the chairman and secretary, and published in several papers in this county, and a copy thereof forwarded to the Representative in Congress from this district.

Resolved, That a corresponding committee, consisting of seven persons, be appointed, whose duty it shall be to call meetings when they think proper.

Resolved, That Erastus Cleaveland, Bennet Bicknell, P. G. Childes, Curtis Hoppin, Willard Welton, Amos Crocker, and Thomas Beckwell, Esquires, be that committee.

ERASTUS CLEAVELAND, *Chairman.*

Amos Crocker, *Secretary.*

20th Congress.] **No. 847.** [1st Session.

AGAINST INCREASE OF DUTIES ON IMPORTS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES FEBRUARY 4, 1828.

A JOINT REMONSTRANCE to the Congress of the United States against the power assumed to protect certain branches of domestic industry at the expense of others, and the policy of the measure.

To the honorable the Senate and House of Representatives of the United States of America in Congress assembled:

The General Assembly of Alabama, alive to the rights of the people they serve and the interest of the country in which they live, (however painful the duty,) feel themselves called on by the crisis to protest most solemnly against the principle asserted by the General Government to control the labor of the nation by protecting certain branches of domestic industry at the expense of others. We do not complain of the power to raise revenue or regulate commerce. These powers are expressly granted to preserve the existence and promote the harmony and prosperity of the Government. Nor do we complain of the incidental protection that may result from a well adjusted "tariff" imposed on the importation of foreign goods with a view to revenue alone, nor yet of the occasional inequalities that must attend the operation of any general system. The power to raise revenue is essential to the existence of Government, and is expressly and distinctly granted in the Constitution. It is a power entirely safe, and every way compatible with limited and free government, because it has a boundary so well defined by the wants of the Government as rarely to be transcended. The power to regulate commerce was obviously given to avoid the conflicting systems that would necessarily arise in the different States if each had retained a separate control of the subject. That power is connected with the other, and was given to equalize the duties in the different States. It is not of these powers that we complain, but it is the assertion of another and a very different one. It is the assertion of the power to impose a duty on any article of foreign commerce, not because we want revenue, or the regulations of commerce as such require improvement, but because we want to exclude the foreign in favor of the domestic fabric. This power is not granted in the Constitution, and must be sustained, if at all, by the pliable doctrine of implication; and as it is not necessary to the power to raise revenue or regulate commerce, it cannot be sustained as an incidental or implied power; on the contrary, it is a substantial, distinct power, resting on assumption, and fraught with frightful danger. It has no limit but the caprice of those who assert its existence, and is necessarily subject to all the varying views of supposed convenience and the fugitive conceits of expediency. The unlimited nature of this power, and the dangerous purposes to which it may be applied, renders it odious and unfit to mingle in human affairs. Its natural offspring is monopoly, and its natural tendency is to divide the community into nabobs and paupers, to accumulate overgrown wealth in the hands of the few, and to extend the poverty, the vices, and the miseries of the many. This alarming principle leads to the union of the worst of human passions. Cupidity and ambition, under its deleterious influence, minister to each other at the expense of the community. Cupidity will barter worlds for money, and unchastened ambition will filch from the poor man's toil a portion of its just reward to appease the cupidity of the cold calculating monopolist. In this sordid and selfish exchange of equivalents, each accords to the other what is most highly prized without feeling the loss. As the ambitious man cares not for money, nor the monopolist for rank and power, will not the seductive influence of these passions

destroy the equipoise of the General Government, and throw its destructive weight upon any portion of the Union that may be necessary to promote their views? Is fate more certain or destiny more inevitable? Can a power leading, in the dawn of its existence, to a combination so incompatible with freedom exist in a free Government? Shall it be assumed or raised by implication for purposes so oppressive? Shall its oppressive character be obscured by the magic of a name? Can the cabalistic appellation of "American system" change the essential character of the principle? These are portentous questions to all concerned, and the crisis calls for the greatest exertions of the friends of limited Government. Already has the manufacturing interests assumed an organized form, and exhibited a concert and systematic combination against all the other great interests of the nation. Union of councils and immense wealth enable the manufacturing corps to sustain a set of agents to attend the sessions of Congress to importune and press their claims upon the attention of the National Legislature. Not content with the importunity of individual agents, a solemn convention has been convoked at Harrisburg, consisting of delegates from various States, to execute a writ of inquiry, as it would seem, upon the agricultural and other interests of the country, and indicate to Congress, in a more commanding form, how much further the scheme of oppression can be prudently pressed. The right to assemble and petition Congress for the redress of grievances can give no sanction to such a convention. The other languishing interests of the country might well raise a voice of supplication; but for the most pampered and, beyond question, the most flourishing interest in the country to affect a distress that does not exist, and urge Congress for a license to extort from the poor man's toil a still greater portion of its just reward, is a plain insult to the understanding as well as an overt act of tyranny and oppression. In the conflicts of party strife the timid and the silent are apt to be shoved aside to make room for the bold and aspiring; when further exaction is thus urged, to be silent would be criminal. If our rights must be usurped, and our wealth drained to pamper monopolists, we will yield them only when the last inch of ground has been defended with the spirit of freemen. Is it desirable here to imitate the policy of England, and pursue a system that takes from the laborer more and more the proceeds of his toil, until pauperism pervades the land? The policy that takes from one class of laborers the proceeds of their toil to fill the pockets of another must be intrinsically unjust and inimical to freedom. The inevitable tendency of such a system is to accumulate the wealth of the country into a few hands. The rich become more and more rich, without becoming more virtuous or happy; and the poor are pressed down from one point of depression to another, until the extreme of pauperism and consequent misery, vice, and degradation is attained. This picture is not drawn from fancy, but from the solemn admonitions of history. England has pursued the infatuated system of monopoly and protection, of balances and counterbalances, until the middle class of society, once the pride and strength of the nation, is nearly extinguished and merged in the other two, and the nation is divided into a small number ruinously rich, and the millions of paupers who infest the poor-house and cook-shops of the nation. The sponge of monopoly has absorbed nearly the whole wealth of the nation, and drawn it into a few hands, gradually diminishing in number. The nation, it is true, presents a splendid and magnificent exterior, dazzling and captivating the distant spectator, but an interior of extended wretchedness, vice, and misery. Of 21,000,000 of people, less than 300,000 are said to own the whole of the immense public debt, and nearly the whole of the landed property of the nation.

The balance of the nation are in a state of pauperism varying only in degree, taxed to the bone, and doomed to ceaseless toil for a scanty and wretched subsistence. This appalling mass of wretchedness, vice, and poverty, is the practical result of the "*British system*" of monopoly and protection, of balances and counterbalances, in the scheme of restriction, and regulating labor for a series of years, pursued by the magnificent and splendid Government of a wretched and impoverished people.

Let it not be said that the "American system" of monopoly and protection will have different tendencies or lead to different results; the artifice is two shallow to deceive. We cannot disguise the fact that we are struggling with fearful odds, and contending with an organized body of monopolists, who act in concert, and, like the tiger that has tasted blood, prowls for more with increased voracity. Already pampered into fearful importance by partial legislation, they goad and importune Congress for further exactions from the planting interest.

The *allied powers* of avarice, monopoly, and ambition, through the Harrisburg convention, and every subordinate channel of importunity at their command, call for a further subsidy on the labor of the south and southwest, in the shape of a woolens bill, to pamper the gentlemen wool-growers and wool-carders of the northeast; and this, too, at a time when agriculture is languishing and prostrate, yielding a bare support to those who pursue it, and the mercantile and shipping interests partaking of the languor, and manufacturers alone in a flourishing and prosperous condition. The interest least in need thus urging, by aid of such powerful political machinery, a further tribute from the interest least able to bear it, is surely sufficient to prove to Congress how vain and fruitless is the attempt to satisfy the inordinate cravings of the monopolists. One exaction leads to another, and every concession generates a new and more exorbitant demand.

When combinations thus formidable endeavor to throw the overgrown weight of the General Government upon the southern and southwestern States, dry up their commerce by sapping its foundation, degrade them from the proved equality of the compact into the humiliating condition of dependent tributaries to the greedy monopolists of the north and east, the victims would deserve the oppression were they not promptly to interpose the most determined and unyielding resistance.

Let it not be again said that because the southwest and south send no agents to beset the members of Congress, and have foreborne to petition or remonstrate in every village, or to call a counter-convention, that they are so recreant to duty as to acquiesce in the proposed oppression. On the contrary, let it be distinctly understood that Alabama, in common with the southern and southwestern States, regards the power assumed by the General Government to control her internal concerns by protecting duties beyond the fair demands of the revenue as a palpable usurpation of a power not given by the Constitution, and the proposed woolens bill as a species of oppression little less than legalized pillage on the property of her citizens, to which she can never submit until the constitutional means of resistance shall be exhausted.

SAMUEL W. OLIVER, *Speaker of the House of Representatives.*
NICHOLAS DAVIS, *President of the Senate.*

Approved January 15, 1828. JOHN MURPHY.

SECRETARY OF STATE'S OFFICE, *Tuscaloosa, January* 16, 1828.

It is hereby certified that the foregoing is a true copy of the original roll on file in this office.

JAMES J. THORNTON, *Secretary of State.*

20TH CONGRESS.] No. 848. [1ST SESSION.

DRAWBACK OF DUTIES AT KEY WEST.

COMMUNICATED TO THE SENATE FEBRUARY 5, 1828.

IN SENATE OF THE UNITED STATES, *February* 5, 1828.

Mr. SMITH, of Maryland, from the Committee on Finance, to whom was referred the petition of sundry inhabitants of Key West praying that the right of drawback on the exportation of foreign merchandise imported into that port from any of the ports of the United States may be extended to Key West, reported that the prayer of the petitioners is at this time inexpedient, and ought not to be granted.

To the honorable the Senate and House of Representatives of the United States of America in Congress assembled:

The memorial of sundry inhabitants of Key West most respectfully represents: That by a provision of the 10th section of "An act to provide for the collection of duties on imports and tonnage in Florida, and for other purposes," approved the 7th May, 1822, you will perceive that foreign goods, wares, and merchandise cannot be imported from any port in Florida for the benefit of drawback "unless the same shall have been imported directly into the said port from a foreign port or place."

We cannot see any just reason for placing the ports in Florida under those peculiar restrictions from which ports of the United States are exempted. These restrictions operate with extreme severity against the ports of Pensacola and Key West, which, from their local positions, are better adapted for an advantageous trade with the island of Cuba and the ports of Mexico than any other ports within the sovereignty of the United States; and they would, in our opinion, enjoy a large portion of the trade of those countries provided these restrictions were removed. As the law now stands, goods imported into Key West direct from a foreign country can be shipped with debenture; but if transhipped coastwise from New York to Key West this privilege is denied. It cannot surely be considered advisable, in wise legislation, to retain a statute which merely gives trouble to the merchant, but which can be so easily evaded; for example, goods are shipped from New York for Bermuda, the drawback forthwith attaches, and the debenture becomes effectual. These goods, then, can again be reshipped, and arriving, would, as coming direct from a foreign country, be entitled to debenture when re-exported from Key West, and the merchants in their trade to the islands and to the main would attain all the benefits they desire. Thus, you see, the law can be most easily evaded with this only inconvenience, that a shipment *via* Bermuda would impose some additional trouble and expense beyond what would be incurred if drawbacks were admitted on shipments made coastwise from ports or places in the United States. Any increased expense that can be avoided should be, because every increase of it will have a tendency to place us on terms of less fair competition with the merchants residing at New Providence. The advantages to be derived from this trade is of more importance than one who has not reflected upon the subject might at first conceive. The contiguity of Key West to Cuba and the ports of Mexico gives it, in point of situation, a decided superiority over other ports of the United States for a trade with those countries.

The Spanish vessels are in the habit of bringing specie, cochineal, hides, sugar, coffee, &c., and, in exchange, require large and various supplies of articles which they have been in the habit of procuring heretofore at New Providence and at Jamaica.

So important have the British Government considered this commerce, that for the last twenty years free port licenses have been extended to the Spanish traders, by which they are exempt from all and every sort of port charges. But the proximity of Key West, which is only about eighty miles from Cuba, a distance that can always be run in a night, induces those traders to prefer a commerce with it. The passage is so short and so safe, and withal, everything of risk from privateers and pirates being saved, they will always prefer it while they can be supplied with articles suited to their purposes. This, though, cannot be the case, unless the privilege of drawback is allowed; for, at present, owing to the limited state of capital and the facilities afforded at our home markets, importations direct from Europe do not take place; the consequence is, that unless Congress grant the relief sought for, a great portion of the Spanish trade, now so valuable to the commerce and navigation of the United States, must continue to go to the ports of Jamaica and New Providence.

It has been urged that the arrangement sought to be obtained would increase the chances to fraud on the revenue, and that an illicit trade from Key West to the United States might be the consequence. This certainly is a far-fetched suggestion, and applies, in point of probability, no more to that than any other port or place in the country. The same thing might be imputed to shipments for drawback from New York, Boston, Philadelphia, or Baltimore, and with much greater seeming plausibility, because Key West, being contiguous to the main land in Florida where the population is few and scattering, precludes every inducement or attempt at fraud—persons being never disposed to place property where there are none to consume and purchase it. But, besides this, an ample and sufficient answer to this objection is, that the supposition of frauds of this character goes to break down the whole doctrine and system of debenture, inasmuch as its feasibility from any other port is just as great as it could be from Key West.

We offer this hasty sketch of our views upon this subject, not deeming it necessary to go minutely into detail to those so familiar with the commerce and navigation of the country as you are. It is submitted, not doubting that when you shall have turned your attention to the subject you will readily perceive other and various considerations why the proposition to repeal the 10th section of the act of 1822 should be adopted by Congress.

Report of the Secretary of the Treasury, showing the amount of revenue from imposts and tonnage in Florida since its cession to the United States.

TREASURY DEPARTMENT, *December* 19, 1827.

SIR: In obedience to a resolution of the Senate of the 14th instant, directing the Secretary of the Treasury "to report to the Senate what amount of revenue from impost and tonnage has been collected

within the Territory of Florida since its cession, designating the amount collected at each particular port," I have the honor to submit a statement prepared by the Register of the Treasury, which contains the information requested.

I have the honor to remain, with the highest respect, your most obedient servant,

RICHARD RUSH.

Hon. the PRESIDENT *of the Senate.*

Statement exhibiting the gross amount of duties on imports and tonnage, &c., and the payments into the Treasury from the Territory of Florida, from the 1st day of July, 1821, to the 30th day of September, 1827.

Districts.	1821.		1822.		1823.		1824.	
	Gross amount of duties.	Payments into the Treasury.	Gross amount of duties.	Payments into the Treasury.	Gross amount of duties.	Payments into the Treasury.	Gross amount of duties.	Payments into the Treasury.
St. Augustine*	$986 73	$6 06	$4,133 98	$64 64	$903 75	$488 75	$4,823 68	$342 79
Pensacola*	3,010 05	.....	5,010 25	444 80	3,761 80	2,199 87	8,207 46	405 93
Key West	.....	.....	.....	.....	469 01	.....	14,162 17	.....
Apalachicola	.....	.....	.....	.....	.....	.....	.....	129 58
Total	3,996 78	6 06	9,144 23	509 44	5,134 56	2,688 62	27,193 31	878 30

* The Collectors were appointed under the act of the 3d March, 1821.

STATEMENT—Continued.

Districts.	1825.		1826.		1st, 2d, & 3d quarters, 1827.		Total.	
	Gross amount of duties.	Payments into the Treasury.	Gross amount of duties.	Payments into the Treasury.	Gross amount of duties.	Payments into the Treasury.	Gross amount of duties.	Payments into the Treasury.
St. Augustine*	$1,937 93	$649 94	$1,089 20	$479 20	.....	.....	$13,875 27	$2,031 38
Pensacola*	1,407 33	633 36	10,641 79	932 32	$11,120 03	$15 40	43,158 71	4,631 68
Key West	67,337 72	.....	33,995 55	33,052 35	37,295 37	30,223 83	153,259 82	63,276 18
Apalachicola	16 28	.....	514 33	.....	.....	.....	530 61	129 58
Total	70,699 26	1,283 30	46,240 87	34,463 87	48,415 40	30,239 23	210,824 41	70,068 82

* The Collectors were appointed under the act of the 3d March, 1821.

TREASURY DEPARTMENT, *Register's Office, December* 18, 1827.

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *January* 22, 1828.

SIR: I had the honor to receive your letter of the 10th instant, enclosing a statement of sundry inhabitants of Key West, praying that goods entitled to debenture arriving there from other ports of the United States may be entitled to a drawback of the duties in like manner as if they had* been shipped direct from such ports to a foreign country; and requesting of me, on behalf of the Committee on Finance, such information as I may possess relative to the safety of the revenue in case the prayer should be granted, the number of inhabitants at Key West, and such other information on the subject as might enable the committee to act advisedly in relation to it.

A letter which has been addressed to me by the Comptroller, dated the 17th instant, presents the views taken at that office of the subject-matter of the memorial, and I beg leave to enclose it herewith. There is, otherwise, no information in this Department which bears upon it, and, above all, none at present that would seem to warrant the belief that the revenue would be endangered should the prayer be granted.

The answer to your letter has been kept back for a few days, under an expectation, which was indulged, of being able to procure more precise information touching the number of inhabitants at Key West than is stated in the Comptroller's letter. But that expectation has been disappointed. I have written a letter on the subject to the Collector at that place, and should his answer arrive in time, or whenever it may arrive, it will be immediately transmitted to you for the information of the committee.

I return the enclosures that came with your letter, and have the honor to remain your most obedient servant,

RICHARD RUSH.

Hon. S. SMITH, *Chairman of the Committee on Finance.*

TREASURY DEPARTMENT, *Comptroller's Office, January* 17, 1828.

SIR: In referring to me the enclosed communication of the Hon. Samuel Smith, chairman of the Committee on Finance in the Senate, with the documents which accompanied it, on the subject of a petition from sundry inhabitants of Key West, East Florida, praying that goods transported coastwise from other ports of the United States to that port might have the privilege of being exported therefrom with benefit of drawback, you request me to reply to such parts of it as I might be enabled to do from the files of this office or otherwise.

Upon referring to an act passed the 7th of May, 1822, entitled "An act to provide for the collection of duties on imports and tonnage in Florida, and for other purposes," it will be perceived that, according to the proviso in the 10th section thereof, there was to be no allowance of drawback on exportation of any goods, wares, or merchandise from any port or place of said Territory other than on those which shall have been imported *directly* into the same from a *foreign* port or place.

The object of the petitioners alluded to is to have that restriction repealed.

A restriction similar to this will be found in the proviso in the 6th section of the act passed the 24th February, 1804, entitled "An act for laying and collecting duties on imports and tonnage within the territory ceded to the United States by the treaty of the 30th April, 1803, between the United States and the French Republic, and for other purposes;" which restriction, however, was repealed by an act passed the 5th January, 1805, entitled "An act concerning drawbacks on goods, wares, and merchandise."

It is also to be observed that the 77th section of the collection law of 2d March, 1799, restricts the exportations for benefit of drawback to the districts of original importation, and to those ports at which vessels from the Cape of Good Hope, or from any place beyond the same, are permitted to make entry. The 18th section of that act designates the ports at which vessels thus arriving may be permitted to be entered. But by subsequent acts a number of other ports have been added to the list, namely, Nantucket, Plymouth, New Bedford, Biddeford, and Pepperelboro', (now Saco,) Bristol, New Orleans, Bath, and Castine.

As the duties on goods imported into other districts of the United States, and transported coastwise to the district of Key West, to be hence exported for benefit of drawback, must have been previously paid or secured to have been paid; as the goods must be accompanied by certificates as to their regular importation, (and in the case of ad valorem, goods must be inspected in the same manner as at the time of their importation,) I do not apprehend that, if the privilege applied for by the citizens of Key West were granted, the security of the revenue would be endangered; and under such impressions it is presumed the restrictions in the act of February, 1804, as to the port of New Orleans, were repealed by the act of 5th January, 1805, before referred to.

From information received from a highly respectable source, the population of Key West is estimated at from three to four and five hundred, and is sometimes greater.

With great respect, I have the honor to be your obedient servant,

JOS. ANDERSON, *Comptroller.*

Hon. RICHARD RUSH, *Secretary of the Treasury.*

20TH CONGRESS.] **No. 849.** [1ST SESSION.

AGAINST AN INCREASE OF THE DUTIES ON IMPORTS AND A SYSTEM OF INTERNAL IMPROVEMENTS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES FEBRUARY 6, 1828.

EXECUTIVE DEPARTMENT, GEORGIA, *Milledgeville, January* 28, 1828.

SIR: By the request of the General Assembly of the State of Georgia, I transmit to you a copy of a report made by one of their committees on the subject "of the powers of the General Government, claimed and exercised for the purposes of encouraging domestic manufactures and effecting a system of internal improvement," to be laid before that branch of the Congress of the United States in which you preside.

I have the honor to be, with great respect, your obedient servant,

JOHN FORSYTH.

Hon. A. STEVENSON,
Speaker of the House of Representatives of the Congress of the United States.

Report adopted by the Legislature of Georgia on the Tariff and Internal Improvement.

IN SENATE, *December* 5, 1827.

SIR: The Committee on the State of the Republic, to whom was referred so much of the Governor's communication as relates to the powers of the General Government, claimed and exercised for the purposes of encouraging domestic manufactures and effecting a system of internal improvement, beg leave to make the following report:

The committee are aware that it is assumed by the General Government, as expressed in the decisions of the Federal Court, that State Legislatures have no right to complain of its usurpations, however formidable or fatal. That the General Government is said to be "truly and emphatically a Government of the people," and, therefore, entirely out of the reach of representative bodies, whose sole duty it is to keep within the sphere of their own delegated trust. It would seem that, if even such a pretension were admissible, it should be considered no great breach of decorum for a sovereign State, through its highest known authority, to approach a Government it had contributed to establish with a subject of complaint, especially when it is perceived that much inferior bodies are patiently listened to, and listened to with effect. While manufacturing companies and self-created delegates, pretending to represent whole States, assemble for the purpose of directing the Congress what measures they must adopt, surely the Legislature of a State, without much violence to any known rule of modesty, may respectfully offer a counter-remonstrance to such a growing temper of dictation. But it is not in this humble manner that your committee would recommend the Legislature to prefer their just complaints to the General Government. They claim it as a right to remonstaate with that Government on all measures which they may conceive violative of the fundamental principles of its institution. They affirm that those who create a delegated Government have lawfully the power to restrain it within its proper bounds, and maintain the doctrine asserted by

Luther Martin in his address to the Legislature of Maryland, at the time of the adoption of the Federal Constitution, that "the proper constituents of the General Government are the States, and the States are to that Government what the people are to the States; that this is entirely within the spirit and intention of the Federal Union."

In support of this, as well as other principles which will hereafter be presented in this report, the committee will frankly own they can offer nothing new to the Legislature, for it is a subject that has been so much discussed all must be familiar with its details; nevertheless, with the above acknowledgment, to embody some of the leading objections to the course pursued against the rights of the States will not, it is hoped, be considered improper. The people cannot be too well enlightened on this subject.

First, then, the committee contend that the States, through their Legislatures, have a right to complain of, and redress if they can, all usurpations of the General Government. They maintain "that the terms of the grant in the Federal Constitution did not convey sovereign power generally, but sovereign power limited to particular cases, and with *restrictive means* for executing such powers;" and further, that the powers "were delegated, not by the people of the United States at *large*, but by the people of the *respective States;* and that, therefore, it was a compact between the different *States.*" Composed as the States were at the close of the Revolution, being independent of each other as they were previous to that event, and in the exclusive possession of self-government, it will be readily admitted there could be but two ways to form the General Government, either by "compounding the American people into one common mass," giving up their State Governments, and suffering the majority to govern, or by continuing their State Governments, and delegating a part of their power to the General Government for the protection of the whole. Under one or the other of these methods has the General Government come into existence. Now, no one will pretend to say that it was under the first named method; the power was not delegated by the people composing one great *consolidated community*, but by the people of *each State*, unconnected with, and independent of, the people of the *other States* in their *corporate capacity.*

If the history of this transaction is attended to, every one must be convinced that, from first to last, it was a procedure of the *States*, and not of the people composing *one great* political society. They were separate and distinct before the Revolution; they *confederated* as States for the purpose of more effectually conducting them through that struggle; they remained independent, and were so acknowledged, with all their rights, territorial and municipal, at the close of it. By *States* the proposition was made to enlarge the powers of the Confederation. The States appoint delegates for that purpose; they assemble, make, and submit to the *States* a Constitution, expressly declaring that when the same is ratified by nine out of the thirteen States, the same shall be binding, and the States are still found exercising independent and sovereign control over their ungranted powers. Now, if the assent of a *majority* of *all the people* of the United States was necessary to ratify this instrument, was it not as easy to have so declared as to say that nine out of thirteen States should effect that object? Would it not have been more intelligible, and have better answered the purpose, if such was intended, than the mode adopted? But that this was not intended was obvious from the fact that, according to the plan pointed for the ratification of the Constitution, more than two-thirds of the States might have received the instrument, and yet a majority of the whole people would have rejected it. For instance, at the first census in 1790, Massachusetts, New York, Pennsylvania, and Virginia, had 56 members out of 105 in Congress; at the second census in 1800, they had 74 out of 141; and in 1810 they had exactly one-half of twenty-three States. Now, every one must perceive, if these four States had alone voted against the Constitution in opposition to all the rest, the instrument would, nevertheless, have been adopted, and clearly adopted against a *majority* of the *whole people* of the United States.

The absurdity of this result, to wit, to have a Government founded upon the *will* of a *minority*, is so extravagant as to refute altogether the idea that the Federal Government is "truly and emphatically a Government of the people." But it is contended that the Constitution was ratified by the States assembled in convention, and that therefore the people of each State adopted it. This is granted; and in what other way could it have been ratified? This is the only way that the *sovereignty* of the State could act. It was the sovereign consent of the State that was asked; this could not have been expressed by any one branch of the Government of the State, for the sovereignty does not lie in any one branch alone. But, after the people of each State had, in their sovereign capacity, delegated a portion of their sovereign power to the General Government, and that Government received it as a TRUST, every one must perceive that, as the people of each State cannot always remain in Convention for the purpose of taking care of their reserved, and guarding the exercise of granted powers, and as they have, in their State Constitution, granted the residue of the power not previously conferred upon the General Government to their own Legislature, except such as are *specially* given to the Executive and judicial branches of the Government, in no manner partaking of a *representative* nature, it follows that the care of this TRUST, as well as every other interest of the people of each State not granted to the co-ordinate branches of the State Government, belongs to their Legislature. To make this idea clearly understood: All power is in the people; they are obliged to exercise it by representatives; they grant a portion of it to the General Government; the residue is distributed among their own legislative, executive, and judicial branches of Government. The watching and superintending of the power granted to the General Government, so as to keep it within its proper limits, must remain somewhere. The people act alone by their State authorities; this right is not with the executive or judicial authorities of the State; the conclusion is irresistible, that their representatives in General Assembly met have the right to protect the States from the usurpations of the General Government, and to remonstrate against any act that shall *encroach* upon the *powers* reserved by the people and *granted* to their *own Government.* Under this firm conviction, the committee claim for the Legislature the right to protest, and earnestly remonstrate against the exercise, on the part of the General Government, of any undue powers, and especially power assumed by them to encourage domestic manufactures and to effect a system of internal improvement within the States. We know that all complaints are listened to with jealousy, and sometimes with contempt; and, unfortunately, this State has had stronger evidence of this than the general truth of the remark. But we likewise know, and, if it were necessary, we could produce more instances of the fact than is furnished by the American Revolution, that a long course of abuse, encroachment, and oppression, followed up after repeated warnings and respectful expostulations, have terminated in a convulsion fatal to the affections which generally bind together either men or nations. We do most solemnly deprecate such an issue of the attachment which we bear to the General Government; and, if that Government entertains a faithful recollection of all history on this subject, and is not borne away by the pride of superior power and strength, which usually closes the ear to just remonstrance, there is yet no danger of

such a result. But if reckless of the fact that the only true cement of the Union is a generous and high-minded affection of its members for each other, and that no sordid motives of speculation or selfish desire to prosper upon each other's injuries or misfortunes has brought them together, it must be obvious to every understanding that an uncompromising course of self-willed legislation, upon subjects so long and so often objected to, must inevitably end in the worst of consequences.

If the subjects of domestic manufactures and internal improvement depended upon the question of expediency, we should have nothing to say; for that is a matter purely within the power of Congress; and, although we should greatly deplore the adoption and continued prosecution of a policy obviously grinding down the resources of one class of the States, to build up and advance the prosperity of another of the same Confederacy, yet it would be ours to submit under the terms of our compact. All argument is vain against interest supported by power. But we do most solemnly believe that such policy is contrary to the letter and spirit of the Federal Constitution.

All must agree that the best method of ascertaining the intention of the framers of the Constitution, wherever the power is doubtful, is first to go to the *letter* of the power, and then to the history of its origin, as contained in the journal of the convention. This is the method we propose to pursue in relation to the two subjects just above expressed.

When we ask for the *letter* of the above powers in the Constitution, there is a diversity of opinion on the subject, and we are pointed to various passages in that instrument, by various advocates of the General Government's right, not uniformly agreeing among themselves on the different clauses conferring this right. Now, this uncertainty of itself ought to create great doubt, and, in all free Government, doubt and forbearance, in relation to the exercise of power, ought to be synonymous. But most persons refer to that particular clause of the Constitution which gives to Congress the power to regulate commerce with foreign nations and among the States.

Before we examine this point with reference to its particular import, it will be proper to lay down some general principles which made the *establishment* of the Federal Government at all necessary. If the intelligence and moral character of the States were altogether sufficient for their own internal police, (and that it has been stands fortified by the most ample experience,) wherefore the necessity of a General Government? Every body perceives that the laws which would do for the municipal regulation and internal affairs of Massachusetts would not do for Georgia; and therefore a Government to legislate for both, in those particulars, would be absurd and ridiculous. What, then, was it that made these two States *unite* in what is called a *General* Government? Does any one believe it was that *both States* should legislate for the particular interest of one, and against the particular interest of the other? Or, to come more to the point, that *both* should legislate for the promotion of the *manufactures* of the one, and directly against the *agriculture* of the other? No one can believe this, unless he is prepared to say that the weaker State was utterly destitute of all sense of self-preservation. The exclusive inducement and sole motive, then, to the UNION was, first, "COMMERCE, and secondly, the COMMON DEFENCE." Every one must at once perceive, who has any knowledge of the history of the times, that at the close of the Revolution the States were left in the most ruinous condition as to their public *debt* and *credit;* that to COMMERCE every State looked as the only efficient source to relieve them from their burdens; and as each State had exclusively the right to regulate its own trade, the utmost perplexity and confusion must have resulted from the great diversity of interest which existed among them. *Commerce*, too, is the fruitful source of *war*. To regulate, then, a matter so essential to the welfare and peace of the States, considered as neighbors, who had just come out from a most disastrous conflict, the common dangers and sufferings of which had greatly endeared them to each other, and to DEFEND this interest from internal and external aggression, was the true and only ground of the Confederation; or, in the language of an able writer, all that was desired "WAS A FEDERAL HEAD to regulate commerce, and a *federal arm* to protect us." To secure these objects, all the powers granted in the Constitution are entirely referable. It is a General Government, and therefore the powers are *general*. The States never intended to give up one particle of power that related to their *internal police;* all the powers of the General Government are *national;* that is to say, they are suited to the *whole Confederation* as one nation; they are not to operate partially, so as to affect one State and not another. All the powers granted to the General Government, with the exception of taxation, the States cannot legislate upon, so that, when it is necessary to ascertain the powers which belong to each, it is alone tested by this principle; if the General Government can legislate upon it, *the States cannot:* and *vice versa*. The two Governments do not possess *concurrent* power of legislation on the same subjects. The Federal Court has declared that "it is the genius and character of the whole Government, that its action is to be applied to all the *external and internal concerns which affect the States generally and equally; but not to those which are completely within a particular State, which do not affect other States, and with which it is not necessary to interfere for the purpose of executing some of the general powers of the Government.*"

With these general reflections, let us proceed to consider the right of the General Government to encourage domestic manufactures, under the right to regulate commerce. It is readily conceded that any law regulating commerce for its sole *advantage*, or for the purpose of *revenue*, which shall incidentally promote the interest of manufactures, will be perfectly reconcilable with the power to regulate commerce; but the moment it loses sight of either of those objects, then it is a departure from the spirit and true intent of the Constitution; and a breach, in that regard, according to all interpretation of law, is not less illegal than a violation of the most express provision in the instrument. If COMMERCE was one of the prime causes of the UNION; if it was the source to which *each* State looked for its prosperity; it surely was the *intent* and *interest* of the whole to have it so regulated by the General Government as to be productive of the greatest possible advantage to the Confederation. In giving up their great source of wealth to the Union, no one can believe it was for any other object than to be encouraged, fostered, and promoted by all the means which the united energies of all the States could exert. In the power to regulate commerce no one could possibly conceive there was contained a lurking principle to destroy it; yet every one must admit that the direct tendency of encouraging manufactures is to produce that effect. And, in proof of this assertion, commercial men, commercial cities, from one end of the Union to the other, raise their hands and voices in the most earnest opposition to this singular method of regulating commerce by promoting manufactures.

But there is another view of this question which is worthy of peculiar notice. It is a principle which no one will deny, that which is *directly* forbidden cannot be *indirectly* effected. Now, the Federal Constitution, in granting the power to regulate commerce, was so fearful that the regulation might be made to operate partially upon the States, to the benefit of some and injury of others, that it declared "no tax or duty should be laid on articles exported from any State. No *preference* shall be given by any regulation

of *commerce* or REVENUE to the ports of one State over those of another." If, then, no regulation of commerce or REVENUE could directly be made to act unequally upon the States, how happens it that a regulation concerning manufactures, bottomed upon the power to regulate commerce, can lawfully have that effect? In other words, if a law compelling Georgia to pay duties to Massachusetts for the protection of her commerce would be unconstitutional, how does it happen that a precisely similar law to protect manufactures, derived from the right to regulate commerce, is not equally so?

In carefully consulting the journal of the convention, nothing appears on the subject of manufactures until the 18th of August. On that day this power was proposed to be given, to wit: "to establish public institutions, rewards, and immunities, for the promotion of agriculture, commerce, and manufactures." On the 20th of the same month another proposition "to assist the President in conducting the public affairs, there shall be a Council of State of the following officers: among others, the Secretary of Domestic Affairs, who shall be appointed by the President, and hold his office during pleasure. It shall be his duty to attend to matters of general police, the state of agriculture and manufactures, *the opening of roads and navigation, and the facilitating communications through the United States.* And he shall from time to time *recommend such measures and establishments as may tend to promote those objects.*" These propositions were referred to what was called the committee of detail; and afterwards, on the 31st of August, was referred, together with some other reports which this same committee had partially made, to a grand committee composed of one member from each State. On the 5th of September this committee reported, among other things, the following proposition, which is now found standing in the Constitution, to wit: "To promote the progress of SCIENCE and the USEFUL ARTS, by securing, for limited times, to authors and inventors the exclusive right to their respective writings and discoveries." This clause, then, is all that could be produced from the unequivocal propositions to grant the power to the General Government of encouraging manufactures. And what is it? The right to promote science and the *useful arts.* Under the first, no one will contend that the power to protect manufactures will result. It must be then under the last. And there is no doubt, under the expression of *useful arts,* as distinguished from the term *fine arts,* both *agriculture and manufactures* would properly fall.

All persons will agree that no *arts* can be more *useful* than agriculture and manufactures. Every one must at the first glance perceive that if the clause had stopped at the words "*useful arts,*" the power to promote *manufactures* would have been full and complete beyond all cavil. But does it stop here? Is it a general or limited power? And if a limited power, how is it limited? Let common candor answer the question, not by protecting duties, not by imposts on foreign exports, not by premiums and bounties, but "by securing, for limited times, to authors and inventors, the exclusive right to their respective writings (in SCIENCE) and discoveries," (in the USEFUL ARTS.) Now, says an able advocate of State rights, "if a power to promote a specific object by a prescribed mode does not exclude the power to promote it by a different or other mode, then there is no truth in a universal maxim (in law and logic) that 'the expression of *one thing* is the exclusion of *another.*'" The restrictive words upon the power to promote the useful arts must have meant something; and is any one so uncandid as not to own that it was merely to "*secure to ingenious men patents for their inventions?*" *Writings* and *inventions* would alike benefit all the States; being *general,* they would have an equal and impartial operation over the *whole Union.* Not so by encouraging the *fabrics* that resulted from these inventions; for some States might possess greater means, both moral and physical, to produce them. The *inventor* of the plough might be rewarded, but no one will contend that it should entitle the *ploughman* to an exclusive privilege over the *weaver;* nor would a *patent* for the *steam loom* authorize a peculiar indulgence to its *cloth* over the hard-earned *bread* of the planter. These being all local and partial operations, would subject the States, if submitted to the legislation of the General Government, to the most unequal effects, and wholly subversive of that principle which we have already mentioned, that the "action of the General Government is to be applied to all the external and internal concerns which affect the States generally and equally, but not to those which are completely within a particular State." Manufactures had been proposed in the convention, and so had the sciences, and all that could be possibly obtained for them was the provision we have just explained. Every one must believe if more had been intended, more could have been given; for never was a subject so entirely before a deliberative body than was that of manufactures before the Federal Convention.

But there is another section of the Constitution, which, when taken in connexion with the history of its adoption, places this question beyond all doubt, and for the exposition of which the committee are indebted to an able southern writer on the subject of federal powers. It is the following: "No State shall, without the consent of Congress, lay any imposts or duties on imports or exports, except what may be absolutely necessary for executing its inspection laws; and the net produce of all duties and imposts laid by any State on imports or exports shall be for the use of the Treasury of the United States; and all such laws shall be subject to the revision and control of the Congress." Those who will consult the structure of this clause, in the journals of the convention, will find that perhaps none other was more disputed, and that a very different object was intended from that of levying a trifling duty to execute inspection laws. What was that object? It cannot be discovered from the clause itself; and perhaps none in the Constitution has been so often read without a knowledge of its true intent and meaning. To grant the State the privilege of imposing duties beyond what is necessary for inspection laws, merely to go into the National Treasury, seems to be perfectly idle. What benefit is it to be to the States? Some was certainly intended; and fortunately there is at hand a key to this mystery. It was to enable the States, within themselves, if they desired it, to protect their own manufactures by the imposition of export duties on the raw materials, or imposts upon foreign fabrics. Without this construction everybody must at once perceive that the clause is useless and ridiculous, and is the only feature of the Constitution without meaning or motive. But, happily for the interest of the agricultural States, we have a cotemporaneous and complete explanation of the object and intention of this clause.

Mr. Luther Martin, a delegate of the convention from the State of Maryland, in giving to his State an exposition of the Constitution on this particular clause, indignantly remarks: "Every State is also prohibited from laying any imposts or duties on imports and exports without the permission of the General Government. It was urged by us that there *might be* cases in which it would be proper, for the *purpose of encouraging manufactures,* to lay duties to prohibit the exportation of raw materials; and, even in addition to the duties laid by Congress on imports for the sake of revenue, to lay a duty to discourage the importation of particular articles into a State, or to enable the *manufacturer here* to supply us on as *good terms* as they could be obtained from a *foreign market.* But the most that could be obtained was, that this power *might be exercised* by the *States* with, and *only* with, the consent of Congress, and subject to its

control; and so anxious were they to seize on every shilling of our money for the General Government that they insisted even the little revenue that might thus arise should not be appropriated to the use of the respective States where it was collected, but should be paid into the Treasury of the United States, and accordingly it was so determined." Besides fully accounting for the clause in question, what are the rational inferences from the foregoing quotation? In the first place, we see that the power of Congress itself to lay duties on imports was for "the sake of *revenue*" alone. In the next place, aside from the fact that the subject of manufactures had been before the convention and settled to be promoted only by *patent*, if there had been any power reserved to the General Government to encourage that object Mr. Martin would not have asked for that right to the States, seeing that the only manner in which it could be done was forestalled by the Constitution, in conferring upon Congress the exclusive right to impose duties on imports. The States being engaged in different pursuits, all subject to clashing interests, a *general* power could not be given to the Federal Government to regulate such a local concern. Accordingly it was placed, as it should be, at the discretion of each State, who might protect its own manufactures, if it should choose to do so, without calling upon its sister States to bear the burden. Adopting the ideas of a profound writer on this subject, surely a State does not wish greater advantages by the Union than would be enjoyed by her confederates. Surely she does not desire more, at the expense of her sister States, than she would possess if she remained free and independent; surely, if sovereign and independent of the whole world, she would not lay duties to encourage her own domestic manufactures, because it would oppress her commerce and agriculture; she will not wish their prosperity at the sacrifice of the very same interests of her neighbors. If there is any State that desires her manufactures to be promoted, why does she not avail herself of the express provision intended for that purpose? Is it because it will injure her other great concerns? And have other States no interests to affect? If a State has the power by the Constitution to do exactly what she might do if alone, and it is her interest to do so, why does she not proceed to encourage her manufactures by the appointed means? No; the fact is, such a State wants the profit without the burden of such a measure; and as long as she can tax her associates to answer her purpose, her own community will never be made to bear any of the sufferings of such an unequal system. If other States are obliged to pay the cost, or even divide it with the State seeking to establish her manufacturing institutions; if their exports and imports are to contribute to the welfare of northern money-making projects and to advance the schemes of private capitalists, depend upon it the only method that will be pursued is the one found in the increasing exactions of the tariff laws of 1816, '20, and '24.

With regard to the question of internal improvement, independent of the fact that there is not a solitary expression to be found in the Constitution in the remotest degree connected with that subject, we have already shown that on the 18th and 20th of August a distinct and full proposition to grant that power was rejected by the convention; and the committee would here observe that many of the remarks which they may have made on the subject of manufactures will be strictly applicable to this branch of the subject. But, in addition to what has been submitted, we have to state that the following facts are to be found on the journal of the convention, to wit: On the 18th of August it was specially proposed to vest in Congress the power "*to grant charters of incorporation* in cases where the public good may require them, and the authority of a single State may be incompetent."

To *establish a university.*

To encourage by proper premiums and provisions the advancement of useful knowledge and discoveries.

To establish seminaries for the promotion of literature and the arts and sciences.

To grant charters of incorporation.

To establish public institutions, rewards, and immunities, for the promotion of agriculture, commerce, trades, and *manufactures*, and to regulate stages on the post roads.

Now, where are any of these powers to be found in the Federal Constitution; and what course of reasoning can entitle them to a place in an instrument purporting to contain nothing but expressly defined powers? But this is not all; on the 14th of September, only three days before the final passage of the Constitution, some, still anxious to enlarge the powers of the General Government after the instrument was presented for the adoption of the convention, proposed "*to grant letters of incorporation for canals*," &c., which was rejected.

The committee are aware that the subject is far from being exhausted, but time would fail them to present all the objections which could be justly preferred against the course of the General Government. Less could not be said; for the subject is of such growing magnitude, and is producing sensations of such just inquietude among the people of the south, that they ought to be made thoroughly acquainted with all its bearings, and certainly can never be too often admonished to be prepared for the worst events. The committee are fully sensible that every degree of moderation is due to the question upon which they have founded the present serious complaint; but they owe it to truth and sincerity to say that it is their decided opinion an increase of tariff duties will and ought to be RESISTED by all legal and constitutional means, so as to avert the crying injustice of such an unconstitutional measure.

They are constrained, too, to say that this State ought to *oppose*, in every possible shape, the exercise of the power on the part of the General Government to encourage domestic manufactures or to promote internal improvement. They will not pretend, at present, to recommend the mode of OPPOSITION; but they will recommend the peaceable course of remonstrating with Congress on the subject, and of asking of that body to pause before it proceeds any further in measures that must inevitably destroy the affection of some of the States for the General Government. It will detract nothing from the firmness or wisdom of the Congress to listen to the voice of State Legislatures while it is considering the memorials of *manufacturing companies.*

If to the contempt of *right* there should be added the jealousy of *partiality*, it must be obvious to all that there will be an increased account of unmerited aggravation. How long a people shall be permitted to complain, or how much they can be made to suffer, has always been matter of dangerous experiment or doubtful calculation; and knowledge, acquired under either issue, has never been without its certain and severe regrets. In conclusion, your committee recommend the following resolution:

Resolved, That his excellency the Governor be, and he is hereby, requested to cause the foregoing report to be laid before Congress at its next session, and that he forward a copy of the same to each of the other States, to be laid before their respective Legislatures, for the concurrence of such as may approve of the principles therein avowed; and, as due notice to those who may dissent from the same, that Georgia, as one of the contracting parties to the Federal Constitution, and possessing equal rights

with the other contracting party, will insist upon the construction of that instrument contained in said REPORT, and will SUBMIT to no other.

Read and agreed to.

THOMAS STOCKS, *President.*

Attest: WM. Y. HANSELL, *Secretary.*

IN THE HOUSE OF REPRESENTATIVES, *December* 24, 1827.

Read and concurred in.

IRBY HUDSON, *Speaker.*

Attest: WM. C. DAWSON, *Clerk.*

20TH CONGRESS.] No. 850. [1ST SESSION.

OPERATIONS OF THE SINKING FUND.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES FEBRUARY 6, 1828.

REPORT.

The Commissioners of the Sinking Fund respectfully report to Congress:

That the measures which have been authorized by the board subsequent to the last report, of the 6th February, 1827, as far as the same have been completed, are fully detailed in the report of the Secretary of the Treasury to this board, dated the second day of the present month, and in the statements therein referred to, which are herewith transmitted, and prayed to be received as part of this report.

JOHN C. CALHOUN, *Vice President.*
J. MARSHALL, *Chief Justice of the United States.*
H. CLAY, *Secretary of State.*
RICHARD RUSH, *Secretary of the Treasury.*
WM. WIRT, *Attorney General of the United States.*

WASHINGTON, *February* 4, 1828.

TREASURY DEPARTMENT, *February* 2, 1828.

The Secretary of the Treasury respectfully reports to the Commissioners of the Sinking Fund:

That the sums disbursed from the Treasury during the year 1826, on account of the principal and interest of the public debt, amounted, as far as per last annual report, to $11,045,466 30; and have been accounted for in the following manner, viz:

There was applied for the payment of a sum short provided on account of the public debt prior to the 1st of January, 1826, as per statement B, annexed to the last report....		$110,616 97
There was repaid into the Treasury on account of moneys advanced for the payment of the 6 per cent. stock of 1813, (loan of 7½ millions,) as per statement D, annexed to the said report.....		6,021 70
And there was applied during the year 1826, towards the payment of the principal and interest of the public debt, as ascertained by accounts rendered to this Department, as per the annexed statement A, the sum of $11,010,972 75, viz:		
In the redemption of the 6 per cent. stock of 1813, (residue of the loan of 7½ millions).....	$5,062,402 50	
In the redemption of the 6 per cent. stock of 1813, (part of the loan of 16 millions).....	2,002,306 71	
In the redemption of the residue of the 7 per cent. stock of 1815.....	25 00	
In the reimbursement of Treasury notes	2,389 58	
In the reimbursement of Mississippi stock	450 00	
In the payment of certain parts of the domestic debt, (certificates of the old registered debt).....	27 86	
	7,067,601 65	
The interest which accrued for the year 1826 amounted to.....	3,943,371 10	
	11,010,972 75	
Deduct short provided, per statement B.....	82,145 12	
		10,928,827 63
		11,045,466 30

That, during the year 1827, the following disbursements were made by the Treasury on account of the principal and interest of the public debt, viz:

On account of the interest of the debt	$3,482,509 21
For interest on Louisiana stock, being a balance due the late agents in London	3,562 30
On account of the redemption of the 6 per cent. stock of 1813, (2d and 3d payments of the loan of 16 millions)	6,507,466 85
In the reimbursement of Mississippi stock	1,642 48
In the reimbursement of Treasury notes	6,384 03
In payment of certificates of the (old) registered debt	21 12
Making, together, as per statement C	10,001,585 99

Which disbursements were made from the appropriation of ten millions of dollars for the year 1827, and from the unexpended balance of the appropriations at the commencement of that year, and will be accounted for in the next annual report, in conformity to the accounts which will then have been rendered to this Department.

In the meantime, the manner in which the said sum has been applied is estimated as follows:

There is estimated to have been applied to the deficiency at the end of the year 1826, as per statement B		$82,145 12
In the redemption of the principal of the public debt, as per estimate E		6,515,514 48
And on account of the interest of the debt, viz:		
There was paid to the late agents in London, for paying interest on Louisiana stock, a balance due them, of		3,562 30
The interest on the public debt for the year 1827 is estimated at	$3,518,313 37	
Of this sum there was short provided, per estimate F	117,949 28	
		3,400,364 09
		10,001,585 99

A statement (G) is annexed which exhibits the state of the annual appropriations on account of the debt on the 1st January, 1828, and a statement, marked H, of the funded debt of the United States on the same day.

All which is respectfully submitted.

RICHARD RUSH, *Secretary of the Treasury.*

A.

Statement of the application during the year 1826 *of the funds provided for the payment of the principal and interest of the public debt.*

1. PAYMENTS ON ACCOUNT OF THE PRINCIPAL OF THE DEBT.

1. In the redemption of the 6 per cent. stock of 1813, (residue of the loan of 7½ millions)	$5,062,402 50
In the redemption of the 6 per cent. stock of 1813, (part of the 16 millions loan)	2,002,306 71
In the redemption of Treasury notes	2,389 58
In the redemption of the 7 per cent. stock of 1815	25 00
In payment of certificates of Mississippi stock	450 00
In payment of certain parts of the domestic debt, (certificates of old registered debt)	27 86
	7,067,601 65

2. PAYMENTS ON ACCOUNT OF THE INTEREST.

The interest for the year 1826, as per account settled at the Treasury	3,943,371 10
	11,010,972 75

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, February* 1, 1828.

B.

Statement of the provision made before the 1*st of January*, 1827, *for the payment of the principal and interest of the public debt.*

The demands to be satisfied on the 1st January, 1827, were as follows, viz:

1. Dividends payable by Commissioners of Loans, including dividends due on that day, and exclusive of dividends no longer demandable at their offices	$994,902 28
2. Unclaimed dividends from the Loan Offices, payable at the Treasury, beyond the amount advanced for their payment	191,420 62
3. Balances due to the agents in London, per Treasury settlement No. 43824	1,474 44
	$1,187,797 34

Brought forward		$1,187,797 34
The funds provided to satisfy these demands were as follows, viz:		
1. Cash in hands of the Commissioners of Loans applicable to dividends.	$998,998 13	
2. Cash advanced for Treasury dividends over the amount payable	2,716 35	
3. Cash paid for bills of exchange on account of the debt prior to January 1, 1817, subsequently protested for non-payment, and not yet repaid, as per note A to statement B, which accompanied the report of the Commissioners of the Sinking Fund of the 7th February, 1822	103,652 22	
		1,105,652 22
		82,145 12

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, February* 1, 1828.

C.

List of warrants drawn according to law, during the year 1827, *on the Treasurer of the United States, on account of interest and reimbursement of the domestic debt.*

Date.	No.	In whose favor.	Amount.
1827.			
January 12	8700	The Farmers' Bank of Delaware	$15 87
March 24	8889	Thomas T. Tucker	10,624 95
	90	....do....	1,241 54
	91	Branch Bank, Portsmouth	1,897 11
	92	Trenton Banking Company	3,095 22
	93	Branch Bank, Providence	3,747 67
	94	Bank of the United States	531,318 84
	95	Branch Bank, Baltimore	32,411 32
	96	....do....Charleston	25,609 03
27	8906	....do....Hartford	1,545 87
	7	....do....Richmond	3,376 28
	9	Bank of the United States	6,315 07
	10	Branch Bank, Washington	4,812 36
28	17	....do....New York	178,817 57
30	20	....do....Boston	109,848 94
April 7	9066	Branch Farmers' Bank, Delaware	15 87
June 20	9287	Thomas T. Tucker	10,624 95
	88	....do....	1,241 54
	89	Branch Bank, Hartford	1,508 28
	90	Trenton Banking Company	2,641 59
	91	Bank of the United States	529,758 85
	92	Branch Bank, Baltimore	34,477 16
22	93	....do....Providence	3,718 59
23	94	....do....Charleston	24,843 77
	95	....do....Richmond	3,669 79
25	98	....do....Portsmouth	2,175 76
	99	....do....Boston	108,054 98
	9302	....do....New York	179,996 93
26	9306	Bank of the United States	3,309 65
July 5	9434	Branch Farmers' Bank, Delaware	15 87
Septemb'r 24	9641	Branch Bank, Providence	3,293 17
	42	Trenton Banking Company	2,897 23
	43	Bank of the United States	491,355 36
	44	Branch Bank, Boston	92,981 98
	45	....do....Baltimore	30,968 96
	46	....do....Hartford	1,434 96
25	48	....do....Charleston	20,115 64
	49	....do.... Portsmouth	1,737 34
26	54	....do....New York	161,102 77
	57	Bank of the United States	4,753 12
	58	Branch Bank, Washington	5,537 67
	59	Thomas T. Tucker	11,818 33
	60	....do....	1,140 57
27	61	Branch Bank, Richmond	3,100 00
28	62	Branch Farmers' Bank, Delaware	15 87
December 22	10028	Thomas T. Tucker	1,140 57
	30	Bank of the United States	491,279 68
	31	Branch Bank, Baltimore	30,679 56
	32	....do....Richmond	2,376 30
	33	Trenton Banking Company	2,482 35
	34	Branch Bank, Hartford	1,489 36
24	40	....do....Providence	3,290 70
	41	....do....Charleston	20,250 22
	42	....do....Portsmouth	1,736 30
26	45	T. T. Tucker	11,818 33
	46	Bank of the United States	3,513 76

C—Continued.

Date.	No.	In whose favor.	Amount.
1827.			
December 26	47	Branch Bank, Washington	$5,590 83
	48	.....do.....Boston	92,422 49
29	55	.....do.....New York	161,455 27
		Redemption of 6 per cent. stock of 1813, (16 millions.)	3,482,500 21
June 20	9289	Branch Bank, Hartford	$4,200 00
	90	Trenton Banking Company	8,470 00
	91	Bank of the United States	2,236,036 30
22	92	Branch Bank, Baltimore	227,856 95
	93	.....do.....Providence	28,158 55
23	94	.....do.....Charleston	304,654 22
	95	.....do.....Richmond	30,928 76
25	98	.....do.....Portsmouth	6,528 54
	99	.....do.....Boston	913,029 23
	9302	.....do.....New York	1,209,883 60
December 22	10030	Bank of the United States	740,817 55
	31	Branch Bank, Baltimore	63,113 33
	32	.....do.....Richmond	14,297 76
	33	Trenton Banking Company	4,102 79
24	40	Branch Bank, Providence	23,119 08
	41	.....do.....Charleston	31,535 28
	42	.....do.....Portsmouth	3,951 80
26	47	.....do.....Washington	14,479 39
	48	.....do.....Boston	251,513 15
29	54	.....do.....New York	353,233 03
June 26	9307	.....do.....Washington	37,557 54
		Reimbursement of Mississippi stock.	6,507,466 85
April 4	9047	Branch Bank, Washington	$742 48
December 29	10054	.....do.....do	900 00
		Reimbursement of Treasury notes.	1,642 48
March 29	8918	Richard Smith	$5,782 58
June 8	9264	.....do	229 17
26	9306	Dana & Fenno	316 20
December 18	10010	Richard Smith	56 08
		Reimbursement of registered debt.	6,384 03
May 23	9195	John Kennedy	$21 12
		Interest on Louisiana stock.	
June 13	9272	John Laird & Son	$3,562 30

RECAPITULATION.

Interest on the funded debt	$3,482,509 21
Redemption of 6 per cent. stock of 1813, (16 millions)	6,507,466 85
Reimbursement of Mississippi stock	1,642 48
Reimbursement of Treasury notes	6,384 03
Reimbursement of registered debt	21 12
Interest on Louisiana stock	3,562 30
	10,001,585 99

TREASURY DEPARTMENT, *Register's Office, February* 1, 1828. JOSEPH NOURSE, *Register.*

D.

Repayment into the Treasury during the year 1827 *in relation to the public debt.*

Date.	No.	On whom drawn.	For what purpose.	Amount.
1827. September 30	4685	The cashier of the Office of the Bank of the United States at Washington.	Money heretofore advanced to him for the redemption of six per cent. stock of 1813 ($7,500,000)	$0 01

TREASURY DEPARTMENT, *Register's Office, February* 1, 1828. JOSEPH NOURSE, *Register.*

E.

Estimate of the application in 1827 *of the funds provided for the payment of the principal and interest of the public debt falling due in that year.*

1. ON ACCOUNT OF THE PRINCIPAL.

1. On account of the redemption of the six per cent. stock of 1813, (part of the loan of 16 millions)		$6,507,466 85
2. On account of the redemption of Mississippi stock		1,642 48
3. On account of the redemption of Treasury notes		6,384 03
4. In payment of certificates of old registered debt		21 12
		6,515,514 48

2. PAYMENTS ON ACCOUNT OF THE INTEREST.

The interest which accrued during the year 1827 is estimated at	$3,518,313 37	
And there was paid a balance due for interest on the Louisiana stock	3,562 30	
		3,521,875 67
		10,037,390 15

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, February* 1, 1828.

F.

Estimate of the funds provided before the 1*st of January,* 1828, *for the payment of the principal and interest of the public debt which fell due before that day.*

Amount short provided on the 1st of January, 1827, per the foregoing statement B	$82,145 12
Application for estimate E	10,037,390 15
	10,119,535 27
Amount of warrants which were issued during the year 1827 on account of the principal and interest of the public debt, as per statement C, is	10,001,585 99
Short provided on account of unclaimed dividends	117,949 28

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, February* 1, 1828.

G.

Statement of the annual appropriation of ten millions of dollars by the second section of the act to provide for the redemption of the public debt, passed the 3*d March,* 1817.

Application in 1818	$10,000,000 00	Appropriation for 1817	$10,000,000 00
Application in anticipation of the appropriation for 1818	2,830,108 52	Appropriation for 1818	10,000,000 00
Application in 1818	7,169,891 48	Appropriation for 1819	10,000,000 00
Application in 1819	7,703,821 87	Appropriation for 1820	10,000,000 00
Application in 1820	8,628,514 28	Appropriation for 1821	10,000,000 00
Application in 1821	8,367,093 62	Appropriation for 1822	10,000,000 00
Application in 1822	7,849,159 67	Appropriation for 1823	10,000,000 00
Application in 1823	5,529,805 86	Appropriation for 1824	10,000,000 00
Application in 1824	16,568,393 76	Appropriation for 1825	10,000,000 00
Application in 1825	12,099,044 78	Appropriation for 1826	10,000,000 00
Application in 1826	11,039,444 60	Appropriation for 1827	10,000,000 00
Application in 1827, per statement C $10,001,585 99			
Deduct repayment, per statement D 1			
	10,001,585 98		
Balance unapplied January 1, 1828	2,213,135 58		
	110,000,000 00		110,000,000 00

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, January* 31, 1828.

H.

Statement of the funded debt of the United States on the 1st January, 1828.

Amount of the principal of the funded debt reimbursed in 1827, per the foregoing estimate E, viz:		Amount of the funded debt on the 1st of January, 1827, as per statement H, which accompanied the report of the Commissioners of the Sinking Fund on the 6th February, 1827.....	$73,920,844 76
Six per cent. stock of 1813, (16 millions)	$6,507,466 85		
Amount of the funded debt on the 1st of January, 1828.....	67,413,377 91		
	73,920,844 76		

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, January* 31, 1828.

20TH CONGRESS.] **No. 851.** [1ST SESSION.

IN FAVOR OF INCREASE OF DUTIES ON IMPORTS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES FEBRUARY 7, 1828.

ALBANY, *February* 2, 1828.

SIR: In compliance with the request of the Legislature I send the enclosed resolutions to you; and am, with great respect, your most obedient servant,

DEWITT CLINTON.

Hon. J. G. STOWER.

STATE OF NEW YORK.

IN ASSEMBLY, *January* 30, 1828.

Resolved, (if the Senate concur herein,) That the Senators of this State in the Congress of the United States be, and they are hereby, instructed, and the Representatives of this State are requested, to make every proper exertion to effect such a revision of the tariff as will afford a sufficient protection to the growers of wool, hemp, and flax, and the manufacturers of iron, woolens, and every other article, so far as the same may be connected with the interests of manufactures, agriculture, and commerce.

Resolved, (as the sense of this Legislature,) That the provisions of the woolens bill, which passed the House of Representatives at the last session of Congress, whatever advantages they may have promised to the manufacturers of woolen goods, did not afford adequate encouragement to the agriculturist and the growers of wool.

Resolved, That the Governor be, and he is hereby, requested to transmit a copy of the above resolutions to each of the Senators and Representatives in Congress from this State.

By order:

FR. SEGER, *Clerk.*

IN SENATE, *January* 31, 1828.

Resolved, That the Senate do concur with the Assembly in their said resolutions.

By order:

JOHN F. BACON, *Clerk of the Senate.*

20TH CONGRESS.] **No. 852.** [1ST SESSION.

DRAWBACK ALLOWED WHERE REGULATIONS ARE NOT COMPLIED WITH.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES FEBRUARY 8, 1828.

Mr. MCDUFFIE, from the Committee of Ways and Means, to whom was referred the petition of Seth Knowles, made the following report:

It appears that the petitioner exported one hundred hogsheads of New England rum in July, 1819, and was prevented by sickness from executing his debenture bond and swearing to the entry in the time prescribed by law. As it is in evidence that after his recovery he went to the custom-house and offered to comply with the requirements of the law, and as there seems to have been an absence of all design to defraud the revenue, the committee have reported a bill granting relief to the petitioner.

20TH CONGRESS.] No. 853. [1ST SESSION.

IN FAVOR OF INCREASE OF DUTIES ON IMPORTS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES FEBRUARY 11, 1828.

To the honorable the Senate and House of Representatives of the United States in Congress assembled:

The undersigned, a committee in behalf of the manufacturers of cotton in Rhode Island, assembled in Providence on the 11th day of January instant, respectfully represent: That, encouraged by their success in manufacturing coarse cotton goods, in the benefits of which they believe the whole country has fully participated with them, many of your memorialists have, for some time past, turned their attention to the manufacture of goods of a fine description, principally for the purpose of printing, to supply the printing works in the vicinity, which have been commenced to a considerable extent; and your memorialists have, accordingly, entered into contracts with the proprietors of these works to furnish them with gray cloth for printing of different descriptions, but mostly of the finer kinds. But they regret, very recently, to find that these persons cannot successfully compete with imported fine prints at the present rate of duties, and, accordingly, are closing their contracts for cloth of this description either by discontinuing them altogether, or exchanging the fine for a coarse article. There are several difficulties which those engaged in printing have to contend with in this competition, all of which combined, it seems, prove insurmountable. That arising from the want of skill and experience in the business, incident to every new branch of industry in a nation, though it has been very seriously felt, and still exists to a considerable degree, will, in a few years, vanish before the ingenuity, the energy, and the perseverance, aided by the capital, of those engaged in it, provided a similar encouragement is afforded by Government, in this branch of the cotton manufacture, which has been given to others; but, without some addition to the present protection, these endeavors must fail, or be confined wholly to goods of the coarsest and most common description, and leave the extensive field of the finer fabric to be occupied by the foreign manufacturer without a competitor. One important advantage which the foreign manufacturer of fine cottons, whether printed or not, has over our citizens engaged in the same business, and which was probably not adverted to by Congress when the present tariff was established, arises from the well known fact that, as such cloths are always *bleached* before they are finished, this process causes them to shrink in width about three inches in yard-wide cloth, and consequently the duty is diminished in proportion, namely, six and a quarter mills per square yard: the duty of twenty-five per cent. on the valuation of thirty cents per square yard being thus one-twelfth less on a finished than on an unfinished article. In the case of prints this inequality is increased to the extent of the cost of printing, which is a large proportion of the value of the article when finished, varying according to the style of finish; so that, by the present tariff, printed cottons, though they cost in the place of manufacture much more than those not printed, and *all* bleached cottons, (which are mostly fine,) notwithstanding the cost of bleaching has been added, pay one-twelfth less duty than those unbleached or unprinted, which, it is believed, it was not the intention of Government should be the case. The advantage which the foreign manufacturer has in these respects is increased by the materials for bleaching and printing costing him less than they do our own citizens, who have to import the most of them, and this turns the foreigner's labor, thus bestowed, to a still further amount. But, as far as the navigation and revenue of the country may be affected by the protection now solicited, these will in a great degree be compensated by a very great increase in the importation of bleaching and coloring materials, paying a high duty, which would follow the extension of the printing business in this country. Believing it to be the true policy of the Government to afford sufficient aid to the manufacture of all cotton goods which are usually made on power looms, to insure the establishment of them adequate to supply the wants of the country, leaving the finer articles to be supplied by importation from countries where labor is cheaper than, happily, it is with us, they beg leave to call your attention also to unprinted fine goods.

The present tariff is believed to have been established principally in reference to coarse goods, and was not adapted to the protection of prints and finer fabrics, which were not an article of domestic manufacture when the law was passed, at least to much extent.

Your memorialists now ask for such a protection only, for the articles before mentioned, as would enable both the manufacturers of fine goods, for printing and other purposes, as well as those engaged in printing, to go on with their business as heretofore contemplated, and to derive from it a *reasonable profit;* and, in a short time, they doubt not, the same result would follow which has happened in the case of coarse cotton goods, as well as many other articles, the domestic manufacture of which is protected by Government, and the country be supplied with cheaper and better fabrics than those now imported. But, unless some aid is afforded by Government to the branches in question, they will be obliged to confine their attention to coarse articles altogether, and such has been the increase of mills, principally for the purpose of manufacturing fine goods, it is greatly to be feared, if these are now turned to making the coarse articles heretofore made, in addition to those already employed in it, the market will soon be overstocked, and the whole cotton manufacturing business become greatly embarrassed, the demand for export being too uncertain and precarious to form any dependence upon.

Your memorialists would, therefore, respectfully recommend that an addition of not less than eight and one-third per cent. be made to the present duty upon the square yard, valued at thirty cents upon all colored and printed cotton goods, and upon all fine cotton goods.

PHILIP ALLEN.
JOHN WHIPPLE.
J. P. FRANKLIN.
WILLIAM SPRAGUE.
BENJAMIN COZZENS.

20TH CONGRESS.] No. 854. [1ST SESSION.

IN FAVOR OF INCREASE OF DUTIES ON IMPORTS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES FEBRUARY 13, 1828.

At a meeting, pursuant to public notice, of a large number of respectable and extensive wool-growers and farmers, at the house of John Adams, in the town of Ghent, in the county of Columbia, John C. Hogeboom, Esq., was called to the chair, and T. P. Beekman appointed secretary.

It was, on motion,

Resolved, That Jacob Rutsen Van Rensselaer, James Vanderpool, Edward Puggsley, David W. Patterson, and Abraham P. Holdridge, Esqs., be a committee to draught and report resolutions and a memorial, to be forwarded to their Representative, to be by him presented to Congress. Whereupon the committee retired, and, by their chairman, reported the following resolutions and memorial:

Resolved, That it is the right of the American citizen respectfully to present to the consideration of those elected to enact laws the grievance under which they labor, and the duty of their Representatives to relieve them.

Resolved, as the sense of this meeting, That the prospects of the wool-growers and farmers have become alarming, and that the state and condition of agriculture requires the protecting and fostering care of Government.

Resolved, That, in our opinion, during the great fluctuations which exist in the market for woolen goods, arising from the pernicious and fraudulent sale of foreign goods at auction, and the practices of the British manufacturers in invoicing their goods at low prices and short measure, it is impossible for the manufacturers to pay to the wool-grower a fair remunerating price for the raw material.

Resolved, That the depression of the price of woolen goods must more seriously affect t he agricultural than the manufacturing interests, because the latter will not purchase except at a price which will afford him at least the prospect of a profit.

Resolved, That, in the opinion of this meeting, high protecting duties on any article of abundant foreign production, and which we are also capable of producing abundantly, will speedily, if not directly, tend, by domestic competition, to reduce it to the lowest price at which it can be made.

Resolved, That we rejoice in the increased and increasing prosperity of the shipping and the planting interests, and of all those manufacturers and artisans who, under the protection of a wise and liberal policy, engross the home market.

Resolved, That we as sincerely regret that the shipping interests of our fellow-citizens of the south are hostile to the protection of the manufacturers of wool, hemp, flax, and iron; upon which not only the welfare, but almost the existence, of many sections of our country depend, and which we firmly believe would also increase their prosperity.

Resolved, That, thoroughly convinced of the wisdom, policy, and even necessity, of this protection, we will steadily and zealously pursue every honorable means calculated to afford relief.

Resolved, That it be recommended to our fellow-citizens in the several Congressional districts in this State and in our neighboring States to meet, and respectfully, but firmly, represent to the several members of Congress from each of those districts the just expectations of the people that they will not adjourn the present session of Congress until they have done all in their power to procure the passage of a law affording ample and perfect protection to the interests of the wool-grower and manufacturer, and the growers of flax and hemp, and the manufacturers of iron.

Resolved, That the Legislature of this State be requested to pass a resolution requiring the Senators and requesting their Representatives from this State in the Congress of the United States to aid in procuring the passage of a law for the effectual protection of domestic industry.

Resolved, That the committee appointed to prepare and report resolutions and a memorial be requested to sign the same in behalf of this meeting.

J. RUTSEN VAN RENSSELAER.
JAMES VANDERPOOL.
EDWARD B. PUGGSLEY.
DAVID W. PATTERSON.
ABRAHAM P. HOLDRIDGE.
JOHN C. HOGEBOOM.
T. P. BEEKMAN.

The memorial of the wool-growers and farmers of the county of Columbia, in the State of New York, respectfully showeth: That they have not heretofore presented their claims to the protection of their Government, willing to believe that the progress of truth, the reflections which they fondly hoped would be produced by the agitation of the proposition for the protection of domestic industry, and a mutual desire on the part of the enlightened citizens of our common country to extend the protection of Government to every important interest and section of it, would have produced that state of things for which they ardently hoped. Farmers, from the nature of their pursuits, and the necessity of almost constant toil and labor, are little inclined, and less able, to devote any considerable portion of their time to an interchange of opinions on their important interests. Hence they are less liable to be operated upon in their feelings, and more apt to submit even to severe pressure under any measures of their Government, than those clases which are in the habit of constant and repeated intercourse with each other.

They have witnessed with satisfaction the efforts made in different sections of the Union by the woolen manufacturers in the hope that their reasonable requests would be gratified; inasmuch as they felt a conviction that the gratification of their wishes would have secured to the agricultural interests great and lasting benefits in the production of a home market for the surplus products of their farms, and as they believed the best interests of their common country were identified with their success.

Disappointed in those expectations, and feeling severely the pressure arising from the want of a market for the surplus products of their farms, they present their case to the constituted authorities of their country, and claim, as a matter of right, that encouragement and protection in their pursuits (not against any portion of their fellow-citizens, but the subjects of a foreign Government) which shall place them on a footing of equality with the other great interests of the Union.

They regret that those who have heretofore experienced and still enjoy the protection of the Government under which they have prospered and grown great and rich should have united their power and their strength, their zeal and their passions, in opposition to that portion of the community who have, since regular Governments were formed, proved the prop and stay of every free people. They ask that their case may be fairly, and coolly, and deliberately examined and judged in candor, and with a due regard to the interests of the whole.

Your memorialists have observed that those interests have, with too much success, impressed on the public mind the opinion that high protecting duties in favor of the manufacturers of wool, iron, hemp, and flax were to operate to the benefit of the few to the injury of the many. This opinion they conceive entirely erroneous, and the cause of much violent opposition to their application for protection and relief. Were it proposed to grant to these manufacturers exclusive privileges to establish a monopoly and to prevent domestic competition, there would be force in the objection; but when the fact is notorious to all that success in any branch of business insures competition; when there is an abundance of unoccupied water-power, an immense capital seeking profitable employment, it cannot be presumed that they will long be permitted to enjoy the profits of their business alone; others will enter, and a fair competition will reduce their profits to the level of ordinary pursuits. If the price of the manufactured articles continues low, the manufacturers will cease their operations altogether, or they will pay such prices for the raw material and labor as to insure, if possible, some profit; and hence this lowness of price will operate most severely on the producer of the raw materials and the laborer.

The opinion is entertained by many manufacturers that were the duties on wool and woolen goods entirely repealed their situation would be improved. Such a state of things would, however, be the means of destroying a very great portion of all the best sheep in the country; as the price of wool would afford no compensation for the expense of growing it. The fact is well ascertained that wool is superabundant in Europe, and it can be grown there at half the price it costs in this country, as the flocks there are fed in winter almost exclusively on succulent vegetables, requiring comparatively very little labor in their production and preservation; an acre of turnips frequently yielding twenty-five and even thirty tons; whereas, in this country, they must, for at least ninety days in each year, be fed on dry food at great expense.

The price of breadstuffs is now so depressed that farmers cannot afford to hire laborers to grow and carry them to market; hence they are compelled to confine their exertions to their individual labor, and the improvement on their farms is stationary, and in some instances retrograding. Ordinary laborers are consequently reduced to the necessity of working for incompetent prices, or of being altogether idle. When produce bears a fair remunerating price farmers hire freely, and comfort and happiness is diffused among the poorer classes of the community; the mechanic and the laborer find constant employ at high wages; these positions are so clear and self-evident, so completely verified by past experience, that it is not possible to find arguments to elucidate them. Create a demand for agricultural products, and you produce this employment; draw into existence many manufacturing establishments and increase the number of the non-producing population, and you create and sustain this demand. The cause and the protection of the manufacturer, therefore, is the cause, the life, the comfort, and the support of the many, with the additional and fortunate circumstance that it does not produce injury to any.

Your memorialists will not detain you by a repetition of arguments frequently and strongly urged upon you of the necessity of creating a home market for the surplus productions of their labor. On this subject volumes have been written, and facts enough adduced, they would hope, to satisfy the most doubting mind. They will merely state that, at the time the commercial and the planting interests of their country received the fostering aid and protecting care of the Government, and for a long time afterwards, owing to the belligerent state of Europe, the price of agricultural products generally bore an extravagant price, and the best investment of capital consisted in the humble but honorable pursuits of the husbandman.

This scene is now changed, and was it not for the protection granted to the manufacture of cotton and other branches of domestic industry most deplorable indeed would be our condition. That encouragement has given a large increase of consuming population to the eastern section of the Union, and thus insured a domestic demand for part of our surplus productions in grain and salted provisions. We will not urge, but merely mention, that the nation, some of whose statesmen have professed themselves favorable to what they termed the enlightened and liberal system of free and unrestrained commercial intercourse between nations, has prohibited and excluded from her ports every article the product of our country to which the labor of her own subjects cannot add ten, fifty, and an hundred fold value. The cotton manufactured in Great Britain adds annually, by its conversion into various fabrics, upwards of one hundred millions of dollars to her wealth; and could she destroy our cotton manufactures the amount would be increased many millions more. She is also the greatest commercial nation on earth; and the value of her exported manufactured articles nearly or quite equals that of all the civilized world besides. Annihilate her manufactures, and her commerce would be destroyed, and her agriculturists impoverished through want of means on the part of the other classes of the community to purchase and pay for the products of their labor. France is rapidly extending her manufactures, and her commerce in consequence is reviving, and her agriculture flourishing; while Spain and Portugal are without manufactures, almost entirely without commerce, and their agriculture in a wretched and unproductive condition, and their Governments without revenue or resources. And your memorialists think they can with safety challenge their opponents to cite the instance of any nation who, in times of profound peace, long enjoyed a prosperous commerce and productive agriculture without well established and well supported manufactures.

Your memorialists regret to perceive the hostility of the protected interests to a participation, on their parts, in the wise policy which produced that protection.

The shipping and planting interests have received all the aid and protection they have applied for to the complete exclusion of foreign competition; and they now urge that a grant of the protection to the other interests would interfere with and injure them. The one says commerce will suffer by the diminution in the imports of a few millions of dollars of woolen goods from Europe annually, all of which can be brought in either of the Liverpool line of packets to New York in the year. The southern planters

urge that they will have to pay a cent or two per yard more for their negro cloths. Permit your memorialists to say this is the amount of their arguments; about as sound, and entitled to about as much respect, as their predictions heretofore proclaimed aloud in opposition to every measure for the protection of any and every article of domestic manufacture have been verified by experience.

Your memorialists beg leave to call the attention of your honorable bodies to these predictions and terrible forebodings of ill, and to contrast them with the result. In 1816, and again in 1824, it was strenuously urged that the encouragement of the domestic manufacture of cotton and wool, and other articles, would have a tendency to diminish the revenue, inasmuch as it would reduce the amount of importation. Yet it appears that the revenue derived from imports has almost regularly increased since both periods. Our shipping has constantly received augmentations; freights are cheaper than while foreign competition existed; and notwithstanding the manufacture of cotton has so extended itself as to furnish not only the whole supply for domestic consumption, and, of course, annihilated importations of the article, but produced a surplus for exportation, and the employment of our shipping to an extent nearly equal to the amount employed in the importation of woolen goods from Europe into the United States; and on which, besides, has been based the importation of other dutiable commodities to an equal or greater amount, and increased, by this means, the revenue. Then it was also strenuously urged that the consequence of protection would be an augmentation of price to the consumer, equal, at least, to the amount of the duty, and that, by this means, the many would be injured for the benefit of the few; and yet our southern brethren have clad their slaves at a less price than ever before, and in an article, one-fourth of the value of which is now, in most instances, composed of the great staple of the south; procured, too, by them in exchange for that very staple, and thus producing an increased consumption of an article almost redundant, and the residue composed of the coarse wools of South America, purchased in exchange for manufactured cotton goods—thus giving double freights to our ships. Permit us to call your attention to a few articles liberally protected by the Government in refutation of this last prediction; and to ask for a single solitary good reason why the same result will be less extensively experienced in other protected articles. Our coarse cottons command the domestic market exclusively, and yet they are purchased for less than half their former price, and superior in quality. Foreign brown sugars have a duty of three cents a pound on their importation; this protection has furnished employment to a large amount of capital and very many laborers in the south, giving great additional value to its slave population. Hats have been so protected as to destroy foreign competition. Paper is, almost exclusively, of domestic manufacture. Boots, shoes, leather, nails, glass, and many other articles, have been so effectually protected as to exclude, almost totally, all foreign competition; and yet each of these articles, at least equal in quality with those formerly imported, are now from fifteen to fifty per cent. cheaper than were the imported articles. Your memorialists are, therefore, at a loss to assign any reason why similar results should not be produced in the articles of wool, woolen goods, iron, flax, and hemp.

Your memorialists believe they are correct in stating, as a universal truth, that high protecting duties on any article abundantly produced abroad, and for the abundant production of which their country has also the capacity, must, and will, from the nature of our institutions, the character of our people, and the advantages of our climate, our soil, and our exhaustless water-power, have a tendency to produce a speedy reduction of the price to the consumer here; and we hazard nothing in assuming the broad position that a profitable and extensive commerce cannot long exist which is not based upon and supported by a prosperous state of the manufacturing interest.

Your memorialists consider themselves not merely as citizens of the county of Columbia, or even of the State of New York; they claim the noble, the exalted character of citizens of the United States, gratified by every system of measures and policy calculated to promote the general welfare and cement the bonds of their Union. If they could believe, nay, if it were possible to be true, that the grant of their prayer, however calculated to secure to them important benefits, would or could injure the general prosperity, they would refrain from addressing you, and cheerfully submit to any privation to secure this general benefit. They believe that the strength of a Government consists not so much in a full and overflowing Treasury as in the general comfort, the happiness, the attachment of its citizens to its Constitution, its laws, and its institutions, and the possession of the means to contribute to the exigencies of the Government whenever required. Cases have not unfrequently occurred in which a people limited to the mere necessaries of life have yet been the subjects of a Government possessed of almost exhaustless resources and a full Treasury.

Your memorialists cannot believe that it is the wish or design of any section of the country or portion of the people to annihilate the interests sought to be protected; the mere suggestion of the idea would produce an expression of universal reprobation against the author, and yet, if experience is worth any thing, if history speaks the language of truth, if similar causes will produce similar effects, then must this speedily be the case, unless your protecting arm is extended to them, unless you fold to your bosom the languishing infants, and protect and nourish them until they attain the age and strength of manhood, when, if necessary, they will, in turn, take you on their shoulders and carry you triumphantly through any difficulties or dangers which you may be called upon to encounter.

If success is evidence of forecast, of prudence, and of wisdom, then may we draw many valuable lessons from the history of Great Britain. Her policy has uniformly been to give protection to the domestic industry of her subjects; to act on the principle that the constant and steady employment of all her population is the safest and most certain road to national wealth and individual happiness. She never suffers those of other Governments to compete with her own, on equal terms, on her own soil, until her artisans have carried their commodities to market of a better quality and at lower prices than others can do, and then, to be sure, she professes herself wonderfully delighted with and attached to the liberal policy, but with the hope and effect of inducing others to adopt her precepts, whilst she refuses to practice them herself, and thus securing to herself the markets of her neighbors. Why does she now retain a rate of excluding duties on almost every article the product of human labor and skill? Why does she exclude our grain, our beef and pork, and our salted fish, except on the principle that she knows we would, in those articles, undersell her, and materially injure her agricultural and shipping interests? Why are the ports of her West India colonies closed against the produce of our country in our ships, except on the principle that she is determined, at all hazards, and at all events, to protect her commercial interests, and on the conviction that, if the trade were free and open, we would engross it? Her writers and speech-makers, her legislators and her statesmen, may write and talk of the liberal policy as much as they please, she will not, she cannot, she dare not, without risking, without losing, very many of her most firmly-

rooted sources of private wealth and public revenue, materially relax her present system of protection and exclusion.

Your manufacturers of wool, of flax, and of hemp are struggling hard for an existence; the protection intended to be afforded to the first by Congress has proved altogether fallacious and deceptive by the measures of the British Government, the practices of her manufacturers, and the system of sales, at public auction, in this country; and, unless they are protected, and effectually protected, against the effect of these measures and practices, they must inevitably abandon their pursuits. Among these practices, it is believed, is one altogether fraudulent of the revenue of the United States. Your memorialists have been informed, on respectable authority, that very many of the manufacturers of Great Britain, who send their goods to this country to be sold at auction, invoice them at very short measure, on which the duties are levied and collected, and, when sold, they are measured, and they receive payment for the whole quantity.

The public debt of the United States will, according to past experience and present anticipations, speedily be entirely paid off, or so reduced as not to require much revenue or the continuance of the existing rate of duties; and whenever either of these events happen, if the interests of the manufacturers are not protected, if they are not enabled to extend themselves, to secure more capital, and, by giving permanent employment to their workmen, induce the emigration of first-rate workmen and artisans, but are permitted to continue in their depressed condition, they must inevitably sink into ruin, and carry in their train many, very many, of our best citizens, and produce universal distress, at least in this section of the country. The only question then will be, shall the immense amount of capital vested in land, in sheep, in buildings, and in machinery, be totally sacrificed, or shall all foreign competition be destroyed? and then, if destroyed, the country may, and probably will, for some time, incur the inconvenience arising from want of foreign competition; but give them now full protection, so that they continue to progress in extent of establishment, accumulation of capital, and perfection of workmanship, with an abundant supply of the raw material, and they will be able to grapple with and maintain a successful contest with the antagonist. Your coarse cotton manufacturers can now safely defy foreign competition.

While your memorialists rejoice at the wealth and the enjoyments of their fellow-citizens engaged in the commercial and planting pursuits, they must be permitted to ask for some share of the same privileges which have produced that wealth and those enjoyments. When they behold the proud ships of the former ornamented beyond all example, the stately edifices and the splendid equipages of their commercial fellow-citizens, they are bound to believe their prosperity unparalleled; and when they view the long retinue of servants, the splendid and sumptuous tables, and taste the delicious wines of the southern planter, and contrast them with their own humble dwellings, and their own frugal fare, the products of their individual labor and industry, they cannot but believe that something besides incessant toil and labor, to which they are subject, and the practice of the most rigid economy, have produced this difference of situation. In examining for the cause they think they trace it to the fostering care and protection of their common Government, and they ask of it no more than it has granted to them, the right of using, in their common country, the products suited to their climate, their soil, and their industry, protected against a ruinous competition with a powerful, a sagacious, and, in many instances, an unprincipled adversary.

J. RUTSEN VAN RENSSELAER.
JAMES VANDERPOOL.
EDWARD B. PUGGSLEY.
DAVID W. PATTERSON.
ABRAHAM P. HOLDRIDGE.
JOHN C. HOGEBOOM.
T. P. BEEKMAN.

20TH CONGRESS.] No. 855. [1ST SESSION.

TARIFF OF DUTIES ON WOOLEN GOODS AS PROPOSED BY MR. MALLARY.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES FEBRUARY 18, 1828.

A statement of the duties, ad valorem, which would be charged on woolens of various descriptions under the amendment proposed to be made by Mr. Mallary to the bill No. 132, according to the 2d, 3d, and 4th provisions of that amendment:

The amendment proposes an ad valorem duty of .40 per cent. after June 30, 1828; 45 per cent. after June 30, 1829; and of 50 per cent. after June 30, 1830. Under the 2d provision all manufactures of wool, or of which wool shall be a component part, the *actual value* of which at the place *whence imported* shall not exceed fifty cents the square yard, shall be deemed to have cost fifty cents the square yard, and the ad valorem duty charged thereon.

The following calculations are made from the only datum that can be obtained, viz: the *actual cost* at the *place where purchased*. The rates of the duties, ad valorem, thus ascertained are less than they would be to make the calculations on the actual value at the place whence imported according to the provision in the amendment. The calculations are made at 50 per cent. ad valorem by the following rule:

A running yard of cassimere, 27 inches wide, at 2*s.* 3*d.* sterling, with an addition of one-third to make the value of the square yard, would be 66⅔ cents, which it is proposed to estimate at	250 cents.
Add, for charges at the port of shipment, 2 per cent	5
	255
Add 10 per cent	25.5
At 50 per cent. ad valorem is	280.5

140¼ cents on a square yard of cassimere of the value of only 66⅔ cents being actually equal to a duty of a fraction less than 214 per cent. ad valorem.

The second provision would embrace the following description of woolens:

Plains, width 27 inches, cost 10*d.* to 1*s.* 6*d.* sterling. An article of great consumption by sailors, boatmen, fishermen, and laborers. Proposed duty: on the finest, 63 per cent.; on the coarsest, 114 per cent. ad valorem. The quality principally consumed costs 1*s.*, and would pay a duty of 95 per cent.

Paddings, 27 inches wide, cost 5*d.* to 1*s.* A stiff coarse cloth for collars, sometimes worn by laborers. Proposed duty: on the finest, 95 per cent.; on the coarsest, 227 per cent. The quality principally consumed costs 8*d.*, and would pay a duty of 143 per cent.

Flannels, 27 inches wide, cost 6*d.* to 2*s.* An article of universal consumption. The finer qualities would come under the next provision. Under this, the proposed duty would be: on the finest, 56 per cent.; on the coarsest, 168 per cent. The principal consumption is among the laboring class, at 1*s.*, which would pay 95 per cent.

Bockings and baizes, 42 inches wide, cost 6*d.* to 1*s.* 3*d.* For lining the pea-jackets of sailors and boatmen, and the great-coats and round-jackets of farmers, mechanics, and laborers, and for table and floor-cloths, &c. Proposed duty: on the finest, 118 per cent.; on the coarsest, 295 per cent. The principal consumption is for lining of jackets and great-coats, at 9*d.*, which would pay a duty of 196 per cent.

Baizes, 18 inches wide, cost 1*s.* to 2*s.* For floor-cloths. Proposed duty: on the finest, 74 per cent.; on the coarsest, 168 per cent. The quality principally consumed costs about 1*s.* 6*d.*, and would pay a duty of 112½ per cent.

Serges, 27 inches wide, cost 7*d.* to 11*d.* For the finest, 103 per cent.; for the coarsest, 162 per cent. These are used as baizes for lining jackets, great-coats, &c., and for the same purposes that coarse flannels are used. The principal consumption of this article would be at 9*d.* sterling; duty, 126 per cent.

Caroline plaids, 27 inches wide, cost 6*d.* to 9*d.* Proposed duty: for the finest, 126 per cent.; for the coarsest, 168 per cent. This is an article composed of cotton and worsted, and would pay the higher or woolen duty. The consumption is very great among the farming, mechanic, and laboring interests; and it is not at present manufactured in any part of the United States. The quality principally consumed costs 7*d.* sterling, and the proposed duty on it would be 162 per cent.

Drab kerseys, 27 inches wide, cost 1*s.* to 5*s.* The qualities coming under this provision would pay. on the finest, 56 per cent.; on the coarsest, 95 per cent. It is used for great-coats, jackets, and trowsers, by farmers, mechanics, sailors, boatmen, and laborers.

Swansdown, 27 inches wide, cost 8*s.* to 3*s.* Proposed duty under this provision: on the finest, 56 per cent.; on the coarsest, 142 per cent. It is not manufactured in the United States. Used by the farming, mechanic, and laboring interests. The quality principally consumed costs about 1*s.* 2*d.* sterling, on which the proposed duty would be 78 per cent.

Toilinettes, 27 inches wide, cost 8*d.* to 5*s.* The quality principally consumed would come under the next provision. Under this the proposed duty would be: on the finest, 56 per cent.; on the coarsest, 142 per cent. This article is consumed by all classes.

Kerseynettes, 27 inches wide, cost 8*d.* to 1*s.* 3*d.* It is composed of cotton and wool, but would pay the woolen duty. The proposed duty would be: on the finest, 76 per cent.; on the coarsest, 142 per cent. This article is used by all classes for summer dresses, and the quality principally consumed costs about 1*s.*, and would pay a duty of 95 per cent.

Coatings, 50 inches wide, cost 1*s.* 8*d.* to 5*s.* These would come under this and the next provision. Proposed duty under this: on the finest, 56 per cent.; on the coarsest, 105 per cent. Consumed by the farming, mechanic, and laboring interests, and for women's cloaks and coats. The principal consumption is by the farmers, mechanics, and laborers, of a quality which costs about 2*s.* 6*d.*, on which the proposed duty would be 70 per cent.

Flushings and lionskins, 48 inches wide, cost 1*s.* 5*d.* to 3*s.* Proposed duty: on the finest, 56 per cent.; on the coarsest, 101 per cent. ad valorem. These articles are used for great-coats, jackets, &c., and are worn by farmers, mechanics, laborers, sailors, fishermen, and boatmen.

Pelisse cloths, 54 inches wide, cost 2*s.* 6*d.* to 3*s.* 4½*d.* Worn by all classes. Under this provision the finest quality would pay 56 per cent.; the coarsest, 76 per cent.

Broadcloths, 45 inches wide, cost 1*s.* 10*d.* to 2*s.* 5*d.* The most inferior would come under this provision, but the mass of broadcloths would come under the next proposed duty under this, on the finest, 65 per cent.; on the coarsest, 86 per cent. This quality is used by mechanics, sailors, fishermen, boatmen, and laborers.

The third provision of the amendment provides that all woolens over 50 cents and under $2 50 the square yard shall be valued at the latter rate. This provision would embrace most of the woolens now imported, viz:

Flannels, from 1*s.* 3½*d.* to 2*s.* sterling, under this provision would pay 237 per cent. on the finest; 280 per cent. on the coarsest.

Drab kerseys, 1*s.* 8½*d.* to 5*s.* On the finest, 95 per cent.; on the coarsest, 280 per cent.

Swansdown, 1*s.* 8½*d.* to 3*s.* Finest, 158 per cent.; coarsest, 280 per cent.

Toilinettes, 1*s.* 8½*d.* to 5*s.* Finest, 95 per cent.; coarsest, 280 per cent. Principal consumption at 3*s.* 6*d.*; duty, 135 per cent.

Coatings, 3*s.* 1⅝*d.* to 5*s.* Finest, 176 per cent.; coarsest, 280 per cent.

Ladies' cloths, width 58 inches, cost 5*s.* to 13*s.* Finest, 79 per cent.; coarsest, 204 per cent. Principally consumed at 9*s.*; duty, 113 per cent.

Pelisse cloths, 3*s.* 4¾*d.* to 4*s.* 6*d.* Finest, 210 per cent.; coarsest, 279 per cent.

Cassimeres, 27 inches wide, cost 1*s.* 9*d.* to 5*s.* These prices include almost all imported. The quantity above 5*s.* is very limited and is annually decreasing. This is an article of general consumption, and would pay, on the finest, 95 per cent.; coarsest, 271 per cent.

Broadcloths, of common quality, 50 to 54 inches wide, 3*s.* 3½*d.* to 6*s.* Worn very generally by farmers, mechanics, sailors, boatmen, fishermen, and laborers. The finest, 153 per cent.; coarsest, 280 per cent.

Broadcloths, 54 inches wide, 6*s.* to 9*s.* Consumed by the same classes throughout the country. Finest, 105 per cent.; coarsest, 158 per cent.

Broadcloths, 54 inches, 9*s.* to 12*s.* Consumed by all classes throughout the United States. Finest, 70 per cent.; coarsest, 105 per cent.

Broadcloths, 60 inches wide, cost 12*s.* to 16*s.* Consumed by wealthier people, and by those who live in cities. Finest, 66 per cent.; coarsest, 88 per cent. ad valorem.

The fourth provision, embracing broadcloths of the value of $2 50 to $4 per square yard, would reach those descriptions only which are consumed by the wealthy and fashionable classes. These cloths are 63 inches wide, and cost 19*s.* 9*d.* to 25*s.* sterling per running yard. The proposed duty would be, on the finest, 71 per cent.; on the coarsest, 90 per cent. ad valorem.

The fifth provision, embracing broadcloths of $4 to $6 per square yard, would be almost inoperative.

The following is a summary of the duties proposed under the second and third provisions of the amendment:

	Finest.	Coarsest.
UNDER THE SECOND PROVISION.	*Per cent.*	*Per cent.*
Plains	63	114
Paddings	95	227
Flannels	56	168
Bockings and baizes	118	295
Baizes for floor-cloths	74	168
Serges	103	162
Caroline plaids	126	168
Drab kerseys	56	95
Swansdown	56	142
Toilinettes	56	142
Kerseynettes	76	142
Carpeting, ingrained	56	280
Brussels	85	94
UNDER THE THIRD PROVISION.		
Coatings	56	105

	Finest.	Coarsest.
UNDER THE THIRD PROVISION—Continued.	*Per cent.*	*Per cent.*
Flushings and lionskins	56	101
Pelisse cloths	56	76
Broadcloths	65	86
Flannels	237	280
Drab kerseys	95	280
Swansdown	158	280
Toilinettes	95	280
Coatings	176	280
Ladies' cloths	79	204
Pelisse cloths	210	279
Cassimeres	95	271
Broadcloths, inferior	153	280
common	105	158
middling	70	105
fine	66	88
superfine	56	.....

The duties now existing vary from 25 to 33⅓ per cent. There is a minimum of 33⅓ cents per square yard on some woolens, but it applies to a very small proportion of them.

20TH CONGRESS.] No. 856. [1ST SESSION.

DUTIES ON TEAS IMPORTED FROM CHINA.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES FEBRUARY 18, 1828.

Mr. McDUFFIE, from the Committee of Ways and Means, submitted the following report upon so much of the annual report of the Secretary of the Treasury as relates to the reduction of the duties on teas:

The various descriptions of teas, classified in reference to the existing rates of duty, cost in China the following sums, and are now subject by the laws of the United States to the following specific duties, respectively:

Imperial, Gunpowder, and Gomee teas cost 58 cents per pound, and pay a duty of 50 cents per pound.

Hyson and Young Hyson teas cost from 36 to 40 cents per pound, and pay a duty of 40 cents per pound.

Hyson Skin and other green teas cost 20 cents per pound, and pay a duty of 28 cents per pound.

Souchong and other black teas (excepting Bohea) cost from 20 to 28 cents per pound, making an average of 24 cents per pound, and pay a duty of 25 cents per pound.

Bohea tea costs 10 cents per pound, and pays a duty of 12 cents per pound.

From the foregoing statement it appears that Imperial, Gunpowder, and Gomee teas pay an *ad valorem* duty of about 86 per cent.; that Hyson and Young Hyson pay an *ad valorem* duty of from 100 to 111 per cent.; that Hyson Skin and other green teas pay an *ad valorem* duty of —— per cent.; that Souchong and other black teas (with the exception of Bohea) pay an *ad valorem* duty of from 89 to 125 per cent., making an average of 107 per cent.; and that Bohea tea pays an *ad valorem* duty of 120 per cent. It is obvious that in the existing rates of duty there is an inequality which ought to be removed. Teas which cost the highest prices, and are consumed by the more wealthy classes of the community, are now chargeable with the lowest rate of duty; and teas which cost the lowest prices, and are consumed by the poorer classes of the community, are chargeable with the highest rate of duty. In fixing a scale of specific duties applicable to the different qualities and descriptions of teas, the committee have made it a primary object to abolish the existing inequality. They have also made such a reduction of the rates of duty as will, in their opinion, enable the people to obtain a wholesome beverage at prices considerably reduced, without any material diminution of the revenue. The remark is a very obvious one, that neither very high nor very low duties are most productive of revenue. It is impossible to ascertain, with any tolerable precision, the point at which the duty on this particular article would be most productive. The committee cannot doubt, however, that the proposed reduction of the duty will very considerably increase its consumption; and, when the facility of smuggling it through the Canadas is taken into the estimate, it can hardly be doubted that the duties proposed by the committee, averaging, as they do, about seventy-five per cent. on the value, are sufficiently high for the purposes of revenue.

It is true that the committee have had no evidence that teas have been hitherto smuggled into the United States through the Canadas; but as the East India Company, under recent regulations, now import their teas directly into those provinces almost free of duty, and as they have now in their stores there an accumulated surplus considerably beyond the demand for the consumption of the provinces, the committee are of opinion that the probability of smuggling in that quarter ought not to be entirely disregarded in fixing the rates of duty on teas imported into the United States. This consideration acquires additional weight from the fact that the East India Company have fixed a minimum price, below which their agents in Canada are not now permitted to sell their teas. While this fixed price remains unaltered, there is no adequate inducement to smuggle teas into the United States from Canada. But the East India Company have the power of removing the existing restriction at any moment; and, to obtain a vent for the large and accumulating surplus of their teas, the inducement for removing it is so great as to render that event probable. Should it take place, there can be little doubt that our northern frontier would be the scene of extensive smuggling, if the present high rates of duty on teas imported into the United States be not reduced. Such are the views which have induced the committee to report the accompanying bill.

20TH CONGRESS.] **No 857.** [1ST SESSION.

IN FAVOR OF INCREASE OF DUTIES ON IMPORTS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES FEBRUARY 20, 1828.

To the Senate and House of Representatives of the United States in Congress assembled:

The petition and memorial of the subscriber, a citizen of these United States, respectfully represents:

That I, your petitioner and memorialist, was born and raised in Chester, now Delaware county, Pennsylvania, where I reside, and am now, February 14, 1828, fifty-nine years of age; was bred to the profession of a farmer; have steadily pursued that business up to the present time, and have been practically and personally engaged in all the various branches of agriculture common in Pennsylvania, but latterly most extensively engaged in the management and cultivation of merino sheep. And having read with surprise the report of the Committee on Manufactures as it regards wool and woolens, I have thought it right and expedient, to do justice to myself and brother farmers, as well as to the manufacturers and my fellow-citizens generally, to lay before your honorable bodies a statement containing a sketch of my experience, and conclusions drawn from facts, together with the consequences which, in my view, must necessarily result from your decisions on those measures, so long and so earnestly called for, for the protection and encouragement of the American farmer, manufacturer, and the enterprise and industry of the country, especially as it regards wool and woolens. With a view that I may be fairly understood, and that the information may be of value as data for your deliberations, I propounded to myself a series of questions, which seemed to embrace the whole matter, which I have endeavored to answer as clearly and fully as I am capable, and which I have answered almost altogether from *my own experience* and immediate observation. In any calculations made I have taken great care to keep within bounds; facts are given as they are.

1st. What is your profession?
2d. How long have you been engaged in raising sheep?
3d. What number of sheep do you keep, and what kind are they?
4th. What quantity of clean wool is the average produce of a sheep?
5th. What is their annual increase?
6th. What is the cost of keeping a sheep?
7th. What is the present price of wool?
8th. What quantity of land will maintain a sheep?
9th. Are there any manufactories in your neighborhood?
10th. Is there any demand for wool at present?
11th. Have you sold your wool regularly every year?
12th. What price have you obtained for wool at different periods, and what is the price now?
13th. What additional duty on wool, do you think, will protect the American wool-gower?
14th. Are you in favor of an additional duty on woolen goods, and to what amount?
15th. What will be the effect on wool-growers, in your opinion, if no additional duties are laid on imported cloths?
16th. Do the farmers of your neighborhood think a general improvement in the market for their products will be the result of additional duties on wool and woolens?

In the year 1813 I was led to turn my attention to the cultivation of merino sheep, and extend my agricultural operations. At that time it was honorable and patriotic, and highly recommended by our wisest statesmen, the acts of Congress, and the almost unanimous sentiment of practical men, not only of our own country, but of Europe, and I bought one hundred and three full blood merinos, which cost me, on an average, over one hundred dollars apiece. The prospect was then flattering, because it promised a handsome profit on the capital and labor, and would make a pleasant and honorable business withal; and it would have been almost treason to doubt of its permanency, because the *Government would never withdraw its protection.* In this, however, I was disappointed; for shortly after the war the *Government did withdraw its protection,* and our manufacturers were driven from *our own markets,* and for several years I could not sell a pound of wool unless I would sell it to go to England, which I might have done immediately after the war, and was offered for it fifty cents a pound, in the dirt, for that purpose; but I would not, as I expected our own manufactories would revive. At length a partial resuscitation took

place, and in 1818 I sold to Fisher & George, near Germantown, at fifty cents per pound for full blood, and forty cents for some mixed blood I then had. Since then, up to 1822, the prices have fluctuated, and I sold it from fifty to thirty-seven and a half cents in the dirt, equal to one dollar and to seventy-five cents clean. Since 1825 I have not been able to sell for a price that would enable me to live, twenty-five cents being the most I have been lately offered, and that only for a small quantity. I have now about 3,000 Spanish and Saxony merinos, besides some small flocks out on shares, which yield, on an average, four and a half pounds of unwashed or two and a quarter pounds clean wool. The cost of keeping per head here, that is, in Delaware and Chester counties, is about one dollar and fifty cents per annum. In Belmont and Harrison counties, Ohio, where the heaviest part of the flock is, under the charge of my sons, who understand the business well, and are devoted to it, the annual cost of keeping is one dollar per head; and notwithstanding the low price of land and produce, with all the skill and economy we have been able to exercise, we cannot do it for less. Merino ewes are not put to breed until in their second or third year, and they seldom produce more than one lamb at a birth; though if high kept, they may be induced to breed twice a year; but this is not esteemed a judicious practice where a motive obtains for improving the flock; and eighty per cent. from the ewes put to breed may be considered a safe calculation, and a flock of merinos will more than double in five years. The Irish, English, and most of the various breeds of our country, breed the first year, and many have twins; so that three years would be allowing ample time for doubling a flock of these. They will average about the same quantity, or, perhaps, a little more, of clean wool than the merinos, and will consume about one-third more; but as almost every farmer can keep a small flock of these without their interrupting much his other agricultural operations, the increase, too, being more rapid and sooner at maturity for fatting, it is probable their wool, though strong and of general use, will continue to be sold at a less price than the merino. As to the quantity of land requisite for the support of a given number of sheep, it would depend so much on the quality of soil that I think a comparison with other stock, which every farmer, wherever situated, must be familiar with, will lead to satisfactory views on this subject. It has been estimated, and I think with tolerable accuracy, that six full-grown sheep, of the common kind, will consume as much herbage as a cow or steer of 500 pounds weight; hence, a calculation may be made for any given number of sheep on any variety of soil. The soil and climate of a great part of this country are so congenial for sheep and wool that we might in a very short time raise wool of any quantity and quality desired for home consumption, and for export, if we had a market for it.

There are several woolen factories in this neighborhood, but they decline buying wool at present, unless in very small quantities and greatly depressed prices.

I am not acquainted with the process of manufacturing wool, and cannot speak positive as to the profits, if there are any; but I have had the best reasons imaginable, short of positive evidence, for believing that latterly it has been a losing concern to the manufacturer; and at one establishment near me, that was believed to be well managed, where I had frequently sold my wool, I have equally strong reasons for believing that in 1825–'26 they lost to the amount of their whole stock of wool for that year; and any one who had known them in prosperous times would have his feelings wounded to see them now. When they were selling their cloths for good prices I could get a good price for my wool, and *vice versa;* and I am fully sensible that no additional duty on raw wool, without securing to the manufacturer a greater share of our home market, will benefit the farmer or wool-grower. It is to the manufacturer we look for a market, and it is while he is on our own soil that we are suffered to approach him with the produce of our flocks and our farms; for, while in England, we must furnish him with *English wool* and feed him on *English bread and English beef, all the produce of English farmers;* but bring the manufacturer on to our own soil, and lay an efficient specific duty on the foreign manufactured articles, and upon raw wool a duty of twenty cents per pound, increasing it annually five cents until it shall reach fifty cents per pound, and I believe all will be benefitted; for it may be reasonably estimated that we do not import more than one-fifth of all the wool and woolens we consume; and we can more than double our annual stock of wool of all kinds in from three to five years with great ease. I am therefore of opinion that, to give the farmer a secure and permanent market for his wool and surplus produce generally, manufactories should be got up and sustained by efficient duties, and by guarding against and preventing any advantages being taken or practiced on us by foreign legislation or foreign fraud. Of this I express not only my own sentiments, but the avowed sentiments of all the respectable farmers of my acquaintance either in this State or Ohio. And this flock, which has been got up to what it now is, more with an eye to future prospects than anything that has been realized from it, with many others, will not long survive a repeated disappointment of the reasonable expectations the proprietor *conceives he has*, that Congress will, at the present session, provide efficient protection to wool and woolens, without which, I am of opinion, many very valuable flocks will be lost to the nation, and we shall be forever discouraged from making any attempts to introduce and cultivate fine wooled sheep in our country again, and must be depending on another country for our clothing, or be *determined* to be independent of all foreign nations, whether in *peace* or *war*, and go naked, while in the midst of greater natural advantages than any other people on this earth can boast, and which a grateful and wise community will not neglect to cultivate.

If I could live by dint of honest and honorable industry, it would be all I ask; and surely there can be none more so than cultivating the means God has given us to feed and clothe ourselves. There is certainly nothing extravagant or unreasonable in this, and this, I humbly think, (with all due deference and respect for those worthy fellow-citizens to whom we have preferred the management of our national barque,) every American citizen has a right to expect. Every rational man who raises a family he regards (and this, I blush not to say it, is emphatically my situation) must necessarily look forward with some degree of anxiety and desire for their future prosperity, and be shocked with any apprehension that his or their laudable exertions shall be lost. Manufacturers have a tendency to create a greater variety of employments, and, of course, increase the facilities for individual comfort and national prosperity. We have climate, soil, forests, minerals, water-power, native genius, and all the essential requisites for prosecuting them to any extent desired; then let us, while foreign nations receive from us only very partially the great staple articles of our country, foster the arts and manufactures, and secure to ourselves all the advantages we can have from our own markets. This would invite to emulation and perfection, and produce a greater extension and variety of commodities for internal and external commerce, and diffuse its invigorating influence throughout the whole system. They also open to the farmer a market for many heavy and perishable articles, and enlarge the sphere of his agricultural operations by adding many new ones for its culture. (Successful manufactures will be always understood when referring to their advantages.)

I have said it might be reasonably estimated that we do not import more than one-fifth of all the woolens we consume. The data I assume is this: that taking five dollars as the average annual amount of manufactured woolens consumed by each individual in the United States would be putting it low; but few put it below ten, which is probably nearer the point; but we will say five to be within bounds; the precise amount will not affect the principle; then the whole population, say 12,000,000, five dollars for each person is sixty millions, and our importation of woolens is about 12,000,000 when manufactured; one-fifth of the whole quantity being consumed. If it should be objected that "if we manufacture so large a portion of the whole, why do we complain? we might be satisfied to let foreign nations have one-fifth," my answer is this: wool is an article indispensable, which we can raise and manufacture in our own country, and a business in which so large a portion of the citizens can take a part. We can supply ourselves, and more than do it, to any amount desired, and it is wise in any nation to provide, if possible, a market or vent for its surplus, because it will preserve regular prices, and a steady and profitable condition of business and circumstances; for if the surplus, however small, is thrown back on to our own market, it invariably and inevitably reduces the prices, not only on that surplus, but on the whole quantity produced. And here the great mischief is done, by foreign nations throwing in upon us their surplus articles of the kind we are raising and making here, rendering business fickle, and sinking the prices below a reasonable profit on the labor and capital employed; paralyzing industry and research; and producing ruin, degradation, and distress; while, on the other hand, we stimulate and invigorate our competitors by freeing them of redundancy. This is self-evident, and accords with experience everywhere. I have experienced it several times since the last war, and experience it now, to my deep regret, and am afraid, unless your honorable bodies interpose efficient and effectual relief, it will be fatal, not only to me, but thousands of others under like circumstances; so that it is quite immaterial, as it respects the principle, whether we import one-fifth or one-tenth; the effect is proportionably the same, unless we have a market or vent abroad for our surplus, which, as I before observed, every wise nation will endeavor to foster. What other could have raised England to that exalted degree of wealth and power she now holds if she had not cultivated her energies, and stimulated and brought into action all the inventive and physical powers of her people, by securing to them all the advantages they could have in their own markets, and creating others abroad for their surplus, which they seem determined, by every contrivance and means in their power, to maintain? No matter what the sacrifice, they must clear off the surplus. If it is even all sunk, which sometimes may be the case, and nothing is returned to cover the cost of producing it, the nation is the gainer by sending it away. This accounts at once for the extraordinary efforts to thrust her manufactures into every part of the world, and keep other nations down, who, as the United States, she fears will be converted from a long and rich customer into an extensive and powerful rival. If it *be* true that the average annual amount of woolens imported from Great Britain is equal to ten millions, and money is worth five per cent. per annum, then it is evident, on the principles already explained, we furnish her with a capital equal to two hundred millions of dollars to keep down the growth and manufacture of wool, and damp the spirit of enterprise and improvement in our own country, which she dreads, as becoming a growing rival in her markets abroad, as she well knows our facilities exceed hers, and Yankee prowess is not to be trifled with. How, then, is it to be expected that, without the efficient aid of our Government, we shall be able to withstand such a powerful opponent, whose wise statesmen are always on the alert, and whose penetrating eye seems even to pierce into the very secret movements of every nation on earth, and ready, with an act of Parliament, order in Council, and millions of secret service money at their command, if necessary, to check and chastise any refractory customers who shall think of acting for themselves? The thing is utterly impossible. With me it would be just as rational to lay hold of the pillars of the Capitol that surrounds you, run off with it with all its contents, and heave it into the ocean, as to attempt, by individual exertion, unaided by the laws of my country, and standing, too, on such very unequal grounds in point of experience, and combatted by such powerful antagonists, to raise this nation to greatness and to glory.

If I have been correct in my observation, and it is wise in a nation to cultivate her own resources, then it will be said we are acting directly the reverse of all that is rational by putting a rod in the hands of so powerful a competitor to scourge and chastise ourselves. Great Britain, according to her own statistics, wields a power in her productive operations, produced principally by the application of steam and water power on her improved machinery, equal to that of two hundred millions of able-bodied men. I should think it quite sufficient for *us*, a young and inexperienced nation, to meet her on terms of the strictest reciprocity. She receives from other nations only what suits her convenience; we should do the same, and in less than five years we might have an amount of woolens to export greater than we now import. Then there need be no fears for the revenue, for here would be aliment for foreign commerce which would be prosecuted in proportion to the wants of the people and their ability to purchase.

I will not enter into political squabbles, nor descend to local partialities, which I consider as instruments in the hands of the enemy, whose principle it is to divide and conquer. But whatever is done, in God's name let it be done for the benefit of the whole, as one family. We shall then be disposed to act, and will act in concert, on any great national question, such as is calculated to give a stimulus and security to laudable industry and enterprise, and to cultivate those great advantages a beneficent Providence has granted us. Let it not be said that we are prodigal, and treat with contempt those proffered blessings as beneath our attention and not worth improving. (I am no scholar, and have no set manner of writing, and I trust I shall be excused for expressing my sentiments in the only manner I am capable.) God forbid that I should think that any of my brethren of this Union would, knowingly and designedly, be guilty of such gross absurdity and wickedness. I am sure it will not be thought by your honorable body that I intend to convey such an idea. I merely wish to draw your attention to this great and overwhelming fact, that the prosperity and salvation of this nation requires that we should have a market or vent somewhere for our surplus, and without which it is folly to attempt to make any improvements or advances in the arts, for the more we do the worse we are off, unless we have no dealings, no commerce, internal or external; for, without an adequate market, the more the stock of surplus labor increases the greater is the difficulty of disposing of only a little. I speak from facts—from experience. I have no theory. It has been so with me at several different periods since the late war, and is so at this moment, and I have to regret its effects deeply and extensively. Nor is the loss of money merely that which we should regret so much. Society is deeply and injuriously affected by it; and unless something is speedily done to revive and animate the industrious classes—something that shall hold out to them more encouraging and animating prospects—*who shall presume* to make calculations on the future greatness and prosperity of this nation? I say none. None so stupidly blind as not to know that we must have

a market for our surplus, either at home or abroad. A great portion of the stock of surplus agricultural products of all the Middle and Western States for these three years past has been either accumulating or wasting. There cannot be a doubt but there is a heavy stock of cloths and wool on hand, and if there was a total prohibition of wool and woolens of every description in three months from this time it could not produce any great shock; for if there should even not be quite enough to supply the demand, (and like causes produce like effects,) there would be an overwhelming quantity imported and thrown in before the act would take effect, and our own establishments would immediately be put into full operation, and many new ones soon got under way. I know of several very fine establishments for woolens that are either all but silenced or waiting to know the determination of Congress on these measures. In the small county of twelve miles square, where I reside, according to a statistical report made by a committee appointed for the purpose, there are two hundred good mill seats, about forty of which are on the principal streams unimproved, and several woolen manufactories would be got up this year if any efficient bill should pass. And I think I have shown that we can double our annual stock of wool of all kinds in from three to five years. I have had some small flocks of merinos to more than double in three years; so that the deficiency could be supplied in one year from our own farms. Why we should be so extremely diffident about making the best use of our own markets, as the bill reported in relation to woolens indicates, I am yet utterly at a loss to conjecture. Foreign nations *grant us* nothing further than *suits their convenience*, and surely they will not complain if we *mete out to them in the same measure they mete to us.*

I therefore most earnestly implore your honorable bodies, the Congress of the United States, to give us that market you have in your power to give, and which no foreign Power on this earth has a right to control, nor, without your permission, can control, which will be a full and complete protection of our own markets for wool and woolens. A crisis has arrived in which we cannot, as a social people, exist much longer without them. Agriculture, manufactures, the arts and sciences, and commerce, are all members of the same family, and should harmonize and move together with as much cordiality (if I may be indulged in the figure) as the most intelligent married couple, who are not pledged by bargain merely, but by a union of all the finer feelings of the heart. They would then be prosperous, and we might, with some degree of confidence, look forward to future greatness.

I have examined and maturely considered the bill reported by the Committee on Manufactures, as it respects wool and woolens, and am decidedly of opinion that the adoption of that bill will leave the farmer, wool-grower, and manufacturer in a worse situation than if no attempt had been made to legislate upon it; for, while foreign nations are permitted to throw in their surplus on our already glutted market, with orders to sell at auction for cash for what they will bring, it is in vain that our manufacturers attempt to sell; for if they offer at a price ever so low, the foreign article is thrust in below them, until the price is so reduced that the American manufacturer, on whom alone we look for a market for our wool, is not enabled to purchase at any price whatever.

I therefore pray that, if your honorable bodies shall not see fit to give us our own market entire for those branches, you will adopt the Harrisburg plan, as relates to wool and woolens, as a substitute for those provisions of the bill now before the House, as being better calculated to produce the end desired.

I now feel that I have done my duty, and I most devoutly pray to God that he may lead and direct you in all your deliberations and efforts to do yours.

In great regard, I have the pleasure to subscribe, your friend and fellow-citizen,

JAMES M'ILVAIN.

20TH CONGRESS.] No. 858. [1ST SESSION.

IN FAVOR OF INCREASE OF DUTIES ON IMPORTS.

COMMUNICATED TO THE SENATE FEBRUARY 20, 1828.

Whereas, in the opinion of the General Assembly of the State of Indiana, it is the true policy and the imperative duty of the General Government to foster and encourage every branch of national industry which in every degree has a tendency to render us independent of foreign capital or skill, or to increase the wealth and resources of the nation, and more particularly to protect those manufactures which are necessary to our comfort and convenience, for which the raw materials are or may be abundantly produced in our country, and, by a proper regulation of the tariff, to place the American manufacturer beyond the reach of foreign combinations which may be formed to paralyze his energies and efforts, and to enable him successfully to compete in the American market with the European capitalist; and whereas our experience of the advantages resulting from the limited protection afforded to the manufactures of cotton has not only tested the soundness of the principles and correctness of the policy upon which the measure was predicated, but affords unequivocal evidence of the expediency and necessity of such a further revision of the tariff as will insure adequate protection to the culture of hemp, the growth of wool, and the manufacture of woolens; and whereas we believe the future interests and prosperity of the western country are particularly involved in the success of a measure which is dictated by policy and duty, has been tested by experience, and is demanded by our situation and necessities: Therefore—

Resolved, That our Senators in Congress be instructed, and our Representatives specially requested, to use every reasonable effort to restrain the importation of hemp, raw wool, and woolens, and to afford full and ample protection and encouragement to all articles of American growth and manufacture, and to give their united aid and co-operation to those of our sister States who encourage a national system of domestic manufactures and internal improvements.

H. H. MOORE, *Speaker of the House of Representatives.*
JOHN H. THOMPSON, *President of the Senate.*

JANUARY 24, A. D. 1828.

Approved.

J. BROWN RAY.

20TH CONGRESS.] No. 859. [1ST SESSION.

AGAINST INCREASE OF DUTIES ON IMPORTS.

COMMUNICATED TO THE SENATE FEBRUARY 20, 1828.

YORK COURT-HOUSE, *South Carolina, October* 25, 1827.

The following report of the committee appointed by the citizens of York district, in the State of South Carolina, "for the purpose of taking into consideration the *tariff policy* heretofore pursued by Congress, and also the subject of the proposed woolens bill," was this day submitted to an adjourned meeting of the citizens of said district, and, after full consideration, was *unanimously* adopted, viz:

1. *Resolved*, as the sense of the citizens of this district, That equality of rights, equality of laws, equality of burdens, and equality of benefits, are the fundamental principles of all Republican Governments, and were intended by the framers of our *Constitution* as the inviolable basis of our federative system.

2. *Resolved*, That this is a Government of *compromise*, the powers of which are defined in the Constitution, and that it is dangerous to transcend, by a process of strained and doubtful *construction*, its *express limits*, regardless of the mode prescribed for "alteration and amendment."

3. *Resolved*, That in order to preserve *harmony* between the General and State Governments, agents appointed for specific objects can never safely and rightfully assume the exercise of powers not *expressly delegated*.

4. *Resolved*, That the broad considerations of the "common defence and general welfare" were the appropriate objects of the *convention* only who framed the Constitution of the United States; and that Congress can consider them in no other way than in accordance with the *express powers* granted by that instrument.

5. *Resolved*, That to foster one branch of industry at the expense of another, and one class of men at the expense of the rest, without an *express grant of power* for that purpose, is in violation of that equality which we regard as the basis of our Constitution.

6. *Resolved*, That no power to encourage domestic manufactures as a sole and exclusive object is apparent to us in the Constitution; and, therefore, every tariff which looks to that object *alone* is unconstitutional.

7. *Resolved*, That the tariff duties which are proposed on *woolen manufactures*, and every other which goes beyond the purposes of revenue for constitutional objects, is *inexpedient* as well as *unconstitutional:*

Because it will diminish the *revenue* of the United States, and so far disable the General Government to fulfil the purposes of its adoption, and especially to pay the *public debt* already in existence, by diminishing foreign importations, and thus cutting off the most fruitful source of national funds:

Because it will be injudicious for Government to sustain, at the expense of a respectable portion of the Confederacy, an investment of capital which the circumstances of society or the improvidence of capitalists renders unprofitable, and that it will be unjust and unnecessary to do so if such investments already yield a reasonable profit:

Because the consumers of manufactures are the great body of the nation, and ought not to be taxed for the benefit of the few, particularly when such tax goes not into the coffers of the National Treasury:

Because the encouragement of manufactures by law beyond the demands of commerce only changes the *direction* of capital, which is alone the wealth of a nation as it is of individuals, and transfers its employments from departments of industry which yield reasonable profit, to one which, it is urged, does not; and therefore its destination is clearly for the worse:

Because there is not yet an overstock of capital and labor in agriculture and commerce; and when there is, it may be invested in manufactures with propriety, and without the aid of taxation upon the community:

And because, until then, it is premature to force manufacturing employments into preference.

8. *Resolved*, That copies of the foregoing resolutions be laid before Congress, through the medium of our delegation from this State.

THOMAS WILLIAMS, JR.,
WILLIAM McGILL,
SAMUEL RAINEY,
RANDOLPH HILL,
T. J. WETHERS,
JOHN THOMPSON,
J. R. DARNELL, *Committee.*

ROBERT CLENDENIN, *Chairman of the Meeting.*

JAMES ROGERS, *Secretary.*

20TH CONGRESS.] No. 860. [1ST SESSION.

DRAWBACK IN CASE OF INFORMALITY.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES FEBRUARY 22, 1828.

Mr. ALEXANDER SMYTH, from the Committee of Ways and Means, to whom was referred the petition of Augustus Aspinwall, made the following report:

That it appears that the petitioner entered at the custom-house in Boston 91 boxes of brown and 41 boxes of white sugar, brought coastwise from New York, and produced a certificate from the Collector of that port that the coastwise certificate was not issued at the time of the sailing of the vessel; that on the 27th of April following, the coastwise certificate not having been received, the petitioner was permitted by the Collector at Boston, "conditionally," to lade the 41 boxes of white sugar on board of a vessel bound to Gibraltar, which was done, and all the necessary forms were complied with.

By the 31st section of the act of 1st March, 1823, concerning the collection of duties, it is provided that the coastwise certificate shall be delivered to the Collector within two months from the date of the entry, and *before the goods shall be entered for exportation*. In this case the coastwise certificate was delivered within the two months, but not before the goods were entered for exportation.

It thus appears that the permission given by the Collector at Boston was against the letter of the law, and it is not stated on what "condition" the permission was given; but the committee are of opinion that, when the exportation was made, both the petitioner and the Collector considered that the intent of the law would be substantially complied with if the coastwise certificate was delivered within two months from the date of the entry of the goods at Boston; the only difference between the certificate actually received and the regular coastwise certificate being the insertion of the weight in the former.

Your committee being of opinion that the petitioner intended such a compliance with the law as would entitle him to debenture on the said 41 boxes of white sugar, and that it was in consequence of the permission granted by the Collector that the prescribed course was deviated from, report a bill for his relief.

20TH CONGRESS.] No. 861. [1ST SESSION.

DUTIES CHARGED ON APPRAISED VALUE OF GOODS IN ABSENCE OF INVOICE.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES FEBRUARY 23, 1828.

Mr. VERPLANCK, from the Committee of Ways and Means, to whom was referred the petition of A. & Z. Cavelier, made the following report:

That the facts of this case, as stated by the Collector at New Orleans and the Comptroller of the Treasury, are the following:

In October, 1827, the petitioners received from Marseilles, at New Orleans, 100 bales of blankets, which, being unaccompanied by any invoice, were entered on appraisement, conformably to the collection law of March 1, 1823, some weeks after the invoice was received, produced at the custom-house, and the bond given for its production accordingly cancelled. But it appearing from a comparison of the invoice with the appraisement that the invoice was less by 3,338 francs than the appraised value, the importers applied to the Collector, and afterwards to the Treasury Department, for a ratable reduction of the duties.

These applications were refused, on the ground that, by the existing laws, no discretionary power to that effect was allowed to any officer of Government. The duties having been made on the appraised value, the importers now petition that the amount of duties on this excess of 3,338 francs be reimbursed to them, as having been unjustly paid.

By the collection act of 1st March, 1823, it is provided that, in case of goods being received without any accompanying invoice, if it is not judged expedient to leave them in the public stores until an invoice can be procured, they may be admitted to entry on an appraisement; upon which appraised value the duties shall be estimated, the owner at the same time giving bond to produce the actual invoice within a specified time, and to pay any excess of duty which it may appear the goods would be liable to by the invoice over those estimated on the appraised value. The law is not only silent as to providing for reimbursement in case of the appraisement exceeding the invoice price, but seems to have intentionally excluded any allowance for such a contingency. The policy of the law is to present the strongest inducement for the presentation of the real invoice, and to guard the Treasury from loss, in consequence of its suppression, whether through negligence or design. Had the general law extended to an allowance for excess of appraised duties in cases like the present, a constant opportunity for fraud would be afforded, by enabling the fraudulent first to try the chance of a low appraisement, to be acquiesced in and conformed to, if satisfactory, or else to be set aside, and a reimbursement of the difference demanded.

The present law seems to have been prepared with great caution and exactness, for the purpose of preventing frauds on the revenue, and the committee see no reason for innovating on its general provisions.

In this particular case there is no imputation or suspicion of fraud; but as it clearly falls within the

policy of the collection law, the committee regard it as inexpedient and of bad precedent to grant any special relief.

They therefore submit the following resolution:

Resolved, That it is inexpedient to grant the prayer of the petitioners.

20TH CONGRESS.] No. 862. [1ST SESSION.

AGAINST INCREASE OF DUTIES ON IMPORTS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES FEBRUARY 25, 1828.

PROCEEDINGS OF CITIZENS OF NEWBERRY DISTRICT.

At a meeting of a portion of the citizens of Newberry district, South Carolina, on the 5th of August, 1827, John B. O'Neall in the chair, and James J. Caldwell secretary, it was

Resolved, That the citizens of the district at large should be invited to meet at Newberry Court-House on the third Monday of September following, to take into consideration the "woolens bill," and the duties heretofore laid by Congress for the protection of domestic manufactures; and that Job Johnston, James J. Caldwell, George W. Glenn, Meredith W. Moon, and Benjamin Maybin, be a committee to report resolutions for the consideration of that adjourned meeting.

ADJOURNED MEETING.

On the 3d of September, 1827, a numerous concourse of citizens took place; John B. O'Neall was called to the chair, and James J. Caldwell appointed secretary. Job Johnston, the chairman of the committee appointed at the previous meeting, reported the following resolutions; which were severally considered and agreed to, *nem. con.*

Resolved, That the imposts heretofore laid by Congress for the purpose of protecting domestic manufactures are partial, unjust, unconstitutional, and oppressive, and ought at once to be repealed.

Resolved, That Congress possesses no power but such as is expressly delegated, and such as is necessary to carry the delegated powers into operation.

Resolved, That the power to lay imposts and duties for purposes other than raising revenue is nowhere to be found in the Constitution; and to pervert the power to raise revenue for other purposes is a usurpation of power, and a fraud on that instrument.

Resolved, That to protect domestic manufactures under the power to "regulate commerce" is substantially converting the right "to regulate" into a right to destroy.

Resolved, That the system of protecting duties is not an "American system." The leading aim of our Government is to give all men equal rights, and leave each individual to his own exertions.

On the contrary, the protecting system, at its very outset, robs one class of the community to enrich the other.

It detracts from the fair profits of agriculture and commerce, and thus tends to destroy industry and enterprise in those most necessary vocations.

It adds profit to manufacturing investments already profitable, (which is needless and unjust,) or it aids unprofitable investments, (which is impolitic.)

It destroys the markets for our staple commodities; for nothing can be plainer than that if other nations are prohibited from selling to us they cannot afford to buy from us. It impoverishes the consumers, (who are the great body of the people,) by compelling them to buy dear and sell cheap, when they have an opportunity (else there is no need of such laws) to buy cheap and sell dear.

In destroying foreign trade it destroys our shipping interest, and with it our nursery of seamen and our Navy.

In prohibiting foreign goods it deprives the Government of the duties, and will render a resort to direct taxation and excise inevitable. By rendering a system of smuggling almost necessary, it tends to demoralize the people, an evil destructive of the Government itself under which we live, which is emphatically a Government of the people, and depends for its support solely on their virtue.

Resolved, That the woolens bill is liable to all the foregoing objections to a greater extent.

Resolved, That our attachment to the union of these States is inferior to none, and that, as a means of perpetuating and insuring the safety of the same, we will adopt all peaceable and constitutional methods to procure the repeal of the protecting duties already laid, and to prevent the passage of the woolens bill, or other measures of a similar character, or to procure their repeal should they pass.

Resolved, That we will, when they shall deem proper, cordially unite with our fellow-citizens of this State in associations for the non-consumption (with such limitations as prudence may dictate) of the staple commodities or manufactures of such sections of the United States as have, by their Representatives, supported or shall support the system of which we complain; and we hereby recommend such associations, or we will unite in any other measure, not hostile to the Government, calculated to prevent the passage of such measures, or to procure their repeal.

Resolved, That a committee be appointed to express by memorial to Congress and to the State Legislature the sense of this meeting.

Resolved, That a committee be appointed to devise peaceable and constitutional measures to defeat the woolens bill, and to prevent the oppressive operation of that measure, (should it pass,) as well as of the existing protecting duties.

Resolved, That it is our wish that our Representatives in both branches of the State Legislature, as well as in Congress, should, on fit occasions, act in accordance with the sentiments expressed by this meeting.

Resolved, That copies of the foregoing resolutions be furnished to our Representatives in both branches of the State Legislature and in Congress; and that they be also published in the Telescope.

By order of the meeting:

JOHN B. O'NEALL, *Chairman.*

JAMES J. CALDWELL, *Secretary.*

To the Senate and House of Representatives of the United States:

The memorial of the citizens of Newberry district, South Carolina, showeth: That your memorialists have ever been, and now are, as much attached to the union of the States and the Constitution of the United States as any other portion of the people; and have ever manifested, and are yet prepared to manifest, as strong a disposition to support the Government of their country, with all their means, in the full exercise of all constitutional powers, and in the pursuit of a just and equal policy, as any section of this Republic. That, from a spirit of forbearance, and trusting to the generosity, good sense, and patriotism of their brethren of other sections, they have hitherto abstained from open complaints against the right assumed by Congress to lay duties, not for revenue, nor for the regulation of commerce, but for the protection of domestic manufactures. It is a power nowhere to be found in the Constitution; it is neither included in those expressly delegated, nor is it incident to, nor obviously necessary to carry the delegated powers into execution. The exercise of it is a usurpation, and, if tamely submitted to, would sanction the exercise of other powers not delegated, not proceeding from the people, and subversive of their right of self-government. Ours is a Government of the people. It ought not only to be administered for them, but by them. The powers granted by them to their public servants are enumerated with jealous circumspection in the Constitution as guides to their agents. Beyond this, the constitutional authorities must not pass. When they arrive at these limits they must pause, and ask the people of the States for an enlargement of their constitutional powers. If the requests be reasonable, the people are interested to grant it; and if they refuse, the wisdom of the people has spoken in the refusal, and the power of the people will assert their right to be obeyed.

The species of legislation of which we complain is an infringement of the federal pact. It is a faithless departure from a pledge to legislate, not for a section, but for the Confederation; not for a few, but for "the general welfare." It creates discord, instead of insuring "a more perfect union." It violates the eternal principles of justice by robbing one to enrich another. It arrays the interest of the oppressed against his public duties, and tends to disturb "domestic tranquillity." It detracts from the revenue, from the strength of the Navy, and other means of the "common defence," and (what is clearly against the whole scheme of our Government) it needlessly interferes with the liberty of the citizen to pursue his private avocations according to the dictates of his own judgment.

We observe with pain that the demands of the manufacturers are never ending. The support of paupers increases pauperism. Encourage manufactures—others engage in that pursuit, and you find the line of beggars for protection in your lobby doubled. It appears that things have arrived to that pass that a corps of agents, duly organized and drilled according to a system of mercenary tactics, are, year after year, armed with statements and pretences manufactured for the purpose, and sent to the seat of Government to conquer the Legislature by skilful manœuvres. Even when discomfited, as in the last campaign, they are not conquered. A hollow peace is patched up, and you behold them industriously "in time of peace preparing for war." It is in vain to pretend that the force lately organized at Harrisburg is a "peace establishment." It will disclose its true character in an unblushing and determined attempt to plunder all other classes for the aggrandizement of the manufacturer.

We speak from the heart. Our burdens are more than we can bear. Universal distress pervades the south. If the apprehended distress of the manufacturers at the end of the last war entitled them to relief, surely our present poverty and approaching ruin should produce compassion if we could submit to ask it. But we ask not compassion; we demand nothing but simple justice.

We are treated as colonies. Our honest earnings are taken from us and given to others. What is taken from us never returns to us. We have never received, and never expect to receive, any benefit from such legislation. The "bloated promises" of our oppressors we believe ever will be, as they ever have been, followed by "lank performances." We place no confidence in them. We have no faith in that wisdom which has set out to render us independent by reducing us to beggary. We protest against the power of the General Government to protect domestic manufactures; and we request that all laws heretofore passed for that purpose be repealed, and that the principles be forever abandoned. If necessary, we are willing to contribute "millions for revenue—not a cent for protecting duties."

We submit our grievances with a hope they will not be disregarded.

By order of the meeting.

JOHN B. O'NEALL, *Chairman.*

JAMES J. CALDWELL, *Secretary.*

20TH CONGRESS.] No. 863. [1ST SESSION.

AGAINST INCREASE OF DUTIES ON IMPORTED MOLASSES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES FEBRUARY 25, 1828.

To the honorable the Senate and House of Representatives of the United States of America in Congress assembled:

The subscribers, citizens of the town of Warren, in the State of Rhode Island, &c., would respectfully represent: That the principal business of this town, and, in fact, of the district in which it is located, is

the West India trade and distillation of molasses; that they follow this business from necessity, having no water privileges or other facilities for manufacturing, which their neighbors possess in a greater or less degree; that they suffered the loss of all their business and a great part of their property during the long embargo, non-intercourse, and the war which followed, by the effects of which their population was very much diminished; that they have, since the peace, by their industry, frugality, and assiduous attention to their business, in some measure retrieved their losses and repaired the dilapidations of the town, caused by the measures aforesaid. Their population has also increased, and they had begun already to anticipate the time as not far distant when their real estate would bring in market something near the price for which it sold in the days of their former prosperity. But the report of your Committee on Manufactures, recommending an increase of the present *heavy duty* on molasses and the abolishment of the drawback allowed on the exportation of spirits distilled from that material, has come upon them like a powerful electrical shock, which has dissipated all their pleasing dreams of future prosperity, and paralyzed all their efforts. They anticipate from that recommendation, if carried into effect, nothing short of a total destruction of all the distilling establishments in New England, and, consequently, an end of the principal part of their business. And although they acknowledge themselves in favor of a reasonable protection of the manufacturing interests in this country, still, as self-preservation is the first law of nature, they cannot silently submit to be sacrificed whenever the manufacturers shall think it expedient to place them upon the altar. They consider that they are entitled to the protection of the Government, in common with other citizens, whatever may be their pursuits. They therefore beg leave to remonstrate against the passage of the bill recommended by the Committee on Manufactures entitled "A bill in alteration of the several acts imposing duties on imports," especially so far as the same relates to an increase of the present duty on molasses and the abolishment of the drawback on the exportation of spirits distilled from that material. They consider the present *duty* as *enormous*, compared with the cost of the article in the West Indies, especially in the island of Cuba, where the average price for the last five years, in the seaports, has been less than nine cents per gallon, and on the plantations not over six and one-quarter cents. Your remonstrants do not think it possible to obtain a supply of molasses adequate to the present consumption from any part of the territory of the United States; and if it were, no further protection is necessary to its culture; for, if the West India planter can live by the business at the prices above named, the American planter certainly can, who has been obtaining, during the same time, eighteen to twenty-two cents per gallon on his plantation for this article. They, therefore, consider it unnecessary that their business should be destroyed to protect the interests of the American planter. And shall their business be annihilated to enrich the distillers of gin and whiskey? The distillers of molasses can now scarcely live by their business, in competition with the distillers of grain, as the eastern States are yearly flooded with whiskey from the grain-growing States. It has been said by a gentleman from Kentucky that it was his intention, in recommending the measure, to abolish the use of the "poisonous taffia" manufactured in New England, and to substitute "wholesome grain liquors." Your remonstrants beg leave to differ with the gentleman in opinion in relation to the qualities of the liquors in question, as whiskey and gin are generally considered by the best judges here much more pernicious than liquors distilled from molasses. That argument, then, in favor of the proposed measure is, at least, of doubtful force. But be that as it may, is not the distilling of molasses one of the great manufacturing interests of the country? And are not all those interests equally entitled to the protection of the Government? And with respect to the importers of molasses, are not their interests closely connected with the great agricultural and maritime interests of the country? Does not their business find markets for a very considerable portion of its agricultural and manufacturing productions? And does it not create employment for numerous mechanics and laborers? And is not the West India trade a great nursery of able seamen, whose services may be of immense consequence in the event of a *war* with any great naval Power? Your remonstrants consider that it would be an unjust, illiberal, and impolitic measure to destroy a business productive of so many benefits to the country. They do not think that the manufacturing business requires so great a sacrifice for its protection. They believe the manufacturing business generally to be much more profitable than any trade which they are or have been engaged in for many years, and that if any business needed protection, to the exclusion of others, it would be that of the importers and distillers of molasses.

Wherefore, inasmuch as your remonstrants are fully convinced that the aforesaid bill, if the same should pass in the form in which it was recommended, would entirely destroy their said business; that it would deprive a numerous class of mechanics and laborers of their employment, and would take from them the means of earning a subsistence for themselves and families, for the purpose of pampering and aggrandizing another class of citizens; that it would close the West India markets against a very considerable portion of the agricultural and manufacturing productions of the country; and that it would drive from their employment a numerous, hardy, and enterprising portion of our seamen, and thereby paralyze the arm of national defence; they would, therefore, again respectfully, but most sincerely and earnestly, entreat your honors, by your regard for the prosperity of our common country, by your respect for its Constitution, and, above all, by your sacred obligation to extend equal protection to every branch of industry and to every class of citizens, whatever may be their pursuits, that you would reject the aforesaid bill, or especially such provisions of the same as relate to an increase of the present duty on molasses and the abolishment of the drawback allowed on the exportation of spirits distilled from that material.

20TH CONGRESS.] No. 864. [1ST SESSION.

POWERS OF THE GENERAL GOVERNMENT UNDER THE CONSTITUTION IN CERTAIN CASES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES FEBRUARY 25, 1828.

EXECUTIVE OFFICE, *Columbus, Ohio, February* 12, 1828.

SIR: I herewith transmit a copy of the preamble and resolutions of the General Assembly of Ohio, in reply to the resolutions from the Legislature of South Carolina respecting the constitutional powers of the General Government.

I have the honor to be, with great respect, your most obedient,

ALLEN TRIMBLE,
By SAMUEL C. ANDREWS, *Private Secretary.*

Report of the select committee on the resolutions from the Legislature of the State of South Carolina.

The select committee, to whom were referred the resolutions of the Legislature of the State of South Carolina respecting the constitutional powers of the General Government of the United States, have had the same under consideration, and recommend the adoption of the following preamble and resolutions:

Whereas there have been communicated by the Governor copies of certain resolutions of the Legislature of the State of South Carolina, transmitted by the Executive of that State to be laid before the General Assembly of this State for their consideration; and it being proper that this General Assembly should respectfully express their opinion upon the matters therein contained: Therefore—

Resolved by the General Assembly of the State of Ohio, That to the general propositions contained in the first resolution, abstracted from definite questions of constitutional right or power, this General Assembly perceive no grounds of exception.

Resolved, That this General Assembly do not concur in the opinion of the Legislature of South Carolina, as expressed in the second, third, and fourth resolutions; and to the doctrines therein contained this General Assembly express their most solemn dissent.

Resolved, That the Governor of this State be requested to transmit copies of the foregoing preamble and resolutions to the Governor of South Carolina, and to the Governors of the several States, with a request that the same be laid before the Legislatures of their respective States; and also to our Senators and Representatives in Congress, to be by them laid before Congress for their consideration.

EDWARD KING, *Speaker of the House of Representatives.*
SAMUEL WHEELER, *Speaker of the Senate.*

FEBRUARY 12, 1828.

OFFICE OF THE SECRETARY OF STATE, *Columbus, Ohio, February* 12, 1828.

I certify the foregoing to be a correct copy of the original roll remaining on file in this office.

JEREMIAH M'LENE, *Secretary of State.*

20TH CONGRESS.] No. 865. [1ST SESSION.

DRAWBACK OF DUTIES WHERE GOODS WERE NOT EXPORTED FROM A LEGAL PORT.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES FEBRUARY 25, 1828.

Mr. SPRAGUE, from the Committee of Ways and Means, who were instructed, by resolution, to inquire into the expediency of allowing to William J. Quincy and Charles E. Quincy the amount of a certain debenture certificate, have had that subject under consideration, and report:

That said William J. Quincy and Charles E. Quincy represent that, being the owners of twelve pipes of brandy imported into the port of Boston, entitled to debenture, they transported the same coastwise from Boston to Portland, and thence to Ocracoke, in North Carolina, whence they were shipped in a vessel bound for the Canary Islands, and a regular certificate of such shipment obtained from the Collector at Ocracoke. On presenting the same to the Collector at Boston, he declined granting the debentures, on the ground that Ocracoke was not a port from which goods imported into districts could be exported with the right to debenture. The 77th section of the collection law of March 2, 1799, provides "that the districts from which goods, wares, or merchandise may be exported, subject to drawback, be only the districts of original importation and those ports at which vessels from the Cape of Good Hope, or from any place beyond the same, are permitted to make entry." Ocracoke was not the port of original importation, nor a port at which vessels from the Cape of Good Hope, or from any place beyond the same, were permitted to be entered; and the brandies in question could not, therefore, be exported from that district subject to

drawback. But as it seems that the Collector at Ocracoke, as well as the owners of said brandies, acted under the belief that the right to drawback would accrue from the exportation from that district, and that said William J. Quincy and Charles E. Quincy are not in fault, the committee are of opinion that they are entitled to relief, upon furnishing evidence that the duties accruing upon the original importation of said brandies have been paid, and that the same brandies have been exported from the United States and actually landed in a foreign port; and for that purpose they report a bill.

20TH CONGRESS.] **No. 866.** [1ST SESSION.

IMPORTS OF WINES AND DUTIES THEREON FROM 1801 TO 1826.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES FEBRUARY 26, 1828.

STATEMENT SUBMITTED BY MR. CAMBRELENG OF WINES IMPORTED, AND THE DUTIES ACCRUING ON THE SAME, FROM 1801 TO 1826; ALSO A STATEMENT OF THE AGGREGATE VALUE OF EXPORTS TO MADEIRA FROM OCTOBER 1, 1800, TO SEPTEMBER 30, 1827.

No. 1.

Statement exhibiting the quantities of wines on which duties actually accrued from the 1st of January, 1801, to the 31st of December, 1806.

	1801.	1802.	1803.	1804.	1805.	1806.	Total.
Malmsey, Madeira, and L. P. Madeira	174,548	172,273	242,537	242,500	206,159	289,431	1,327,448
All other Madeira	80,150	64,271	69,644	134,587	2,909	23,249	374,810
Burgundy, Champagne, &c.	3,863	3,952	3,738	1,766	3,931	6,345	23,595
Sherry and St. Lucar	62,181	639,969	309,867	553,962	303,135	312,122	2,181,227
Claret, &c.	72,245	51,443	43,845	82,295	66,692	32,511	349,031
Lisbon, Oporto, &c.	450,080	275,234	168,922	254,999	293,734	472,722	1,915,691
Teneriffe, Fayal, &c.	252,545	624,856	422,638	477,103	816,621	70,554	2,664,317
All other	128,109	80,285	511,577	1,256,100	911,430	179,904	3,067,405
Total	1,223,721	1,912,274	1,772,768	3,003,312	2,604,611	1,386,838	11,903,524

TREASURY DEPARTMENT, *Register's Office, January* 9, 1828.

No. 1.—*Statement of wines*—Continued.

Wines.	1807.	1808.	1809.	1810.	1811.	1812.	1813.	1814.	1815.	1816.	1817.	1818.
Malmsey, Madeira, and L. P. Madeira	221,630	65,902	251,719	238,354	218,018	At 58.... 53,175 At 116.... 53,116	10,493	740	228,609	120,689	187,628	161,718
All other Madeira	27,420	29,091	31,243	31,222	48,673	At 50.... 21,166 At 100.... 3,619	1,881	471	39,546	99,252	.....	.....
Burgundy, Champagne, &c.	10,958	744	210	932	835	At 45.... 1,052 At 90.... 514	1,701	550	5,683	At 90.... 5,605 At 100.... 7,100	5,161	7,940
Sherry and St. Lucar	309,633	265,800	334,801	54,318	4,515	At 40... 16,153 At 80.... 11,073	78,746	116	105,055	At 80.... 88,378 At 60.... 88,213	61,448	11,675
Claret, &c.	90,703	22,160	.....	6,554	23,753	At 35.... 15,536 At 70.... 8,339	22,048	8,118	66,052	117,363	68,773	58,474
Lisbon, Oporto, &c.	548,351	80,147	201,864	121,644	111,653	At 30.... 38,783 At 60.... 52,287	23,784	14,191	231,117	At 60.... 258,607 At 50.... 350,746	123,784	110,064
Teneriffe, Fayal, &c.	413,442	268,830	491,217	531,475	653,512	At 28.... 371,925 At 56.... 287,613	155,141	84,112	813,784	At 56.... 401,904 At 40.... 232,257	245,628	194,348
All other	1,070,600	582,559	.....	180,093	553,695	At 23.... 271,673 At 46.... 245,938	317,550	252,296	462,036	At 26.... 284,654 At 25.... 729,300	894,497	1,119,263
Total	2,692,737	1,315,233	*1,311,054	1,164,592	1,614,654	1,451,912	†611,344	360,594	1,951,882	2,784,068	‡1,587,019	1,663,482

* Deduct excess of exportations beyond importations:

Total importations in 1809		1,311,054
Other, in bottles	24,643	
Other, in casks	452,814	
		477,457
		833,587

† Deduct excess of exportations beyond importations:

Total importations in 1813		611,344
Burgundy	7	
Sherry	28	
Claret	222	
All other	7,058	
		7,315
		604,029

‡ Deduct excess of exportations beyond importations:

Total importations in 1817		1,587,019
Madeira, at 116	860	
Burgundy	1,048	
Sherry	17,934	
Claret	441	
Lisbon	9,625	
Teneriffe	39,806	
All other	67,551	
		141,265
		1,445,754

TREASURY DEPARTMENT, *Register's Office, January* 9, 1827.

No. 2.

Statement exhibiting the quantities of wines on which duties actually accrued from the 1st of January, 1819, to the 31st of December, 1826.

Wines.	Duty.	1819.	1820.	1821.	1822.	1823.	1824.	1825.	1826.	Total.
	Per cent.									
Madeira	100	188,267	96,927	93,480	119,875	68,207	109,861	161,396	128,456	966,469
Burgundy, &c	100	5,797	7,853	3,761	7,036	4,058	4,852	13,332	16,051	62,740
Claret, in bottles	70*	21,761	.....	.....	.....	.....	.....	.....	.....	21,761
Do	30	23,503	35,112	56,037	33,844	70,795	46,806	60,084	80,935	407,116
Sherry and St. Lucar	60	21,468	6,645	18,858	39,102	9,252	11,704	8,264	33,936	149,319
Lisbon, Oporto, &c	50	198,494	193,908	285,740	441,628	35,471	266,780	245,662	307,242	1,904,925
Teneriffe, Fayal, &c	40	278,318	248,805	445,818	357,619	185,111	136,802	126,333	166,317	1,945,123
All other, in casks	25*	138,853	361	.....	.....	.....	.....	.....	.....	139,214
Do	15	448,805	1,164,711	2,250,417	1,490,729	1,357,211	951,083	2,073,569	2,047,637	11,784,162
Total	.....	1,255,966	1,754,322	3,154,111	2,489,833	1,730,105	1,527,978	2,688,640	2,780,574	17,380,829

* Duty on these wines reduced.

Wines imported from the 1st of January to the 30th of September, 1827.

Wines.	Quantity.	Value.
Madeira	89,705	$1,171,881
Burgundy	14,949	
Sherry, &c	14,561	
Lisbon	172,747	
Teneriffe	157,629	
Claret	132,687	
All other	1,862,854	
Total	2,445,132	1,171,881

TREASURY DEPARTMENT, *Register's Office, January* 10, 1827.

Statement exhibiting the duties which actually accrued on each description of wines from January 1, 1801, to December 31, 1826.

Years.	Malmsey, Madeira, & London Particular Madeira.		All other Madeira.		Burgundy, Champagne, Rhenish, and Tokay.		Sherry and St. Lucar.		Claret and other, not enumerated, when imported in bottles or cases.		Lisbon, Oporto, and other Portugal wines.		Teneriffe, Fayal, Malaga, St. George, and other Western Islands.		All other, when imported otherwise than in bottles or cases.		Aggregate of each year.
	Rate of duty.	Duties.	Rate of duty.	Duties.	Rate of duty.	Duties.	Rate of duty.	Duties.	Rate of duty.	Duties.	Rate of duty.	Duties.	Rate of duty.	Duties.	Rate of duty.	Duties.	Duties.
1801	58 per cent.	$101,287 84	50 per cent.	$40,075 00	45 per cent.	$1,738 35	40 per cent.	$24,872 40	35 per cent.	$25,285 75	30 per cent.	$135,024 00	28 per cent.	$70,712 60	23 per cent.	$29,465 07	$428,411 01
1802	....do.....	99,198 34	....do.....	32,135 50	....do.....	1,778 40	....do.....	255,984 00	....do.....	18,725 05	....do.....	82,570 20	....do.....	174,959 68	....do.....	18,465 55	683,816 72
1803	....do.....	140,671 46	....do.....	34,822 00	....do.....	1,682 10	....do.....	123,946 80	....do.....	15,345 75	....do.....	50,676 60	....do.....	118,338 64	....do.....	117,662 71	603,146 06
1804	....do.....	140,650 00	....do.....	67,293 50	....do.....	794 70	....do.....	221,584 80	....do.....	28,803 25	....do.....	76,499 70	....do.....	133,588 84	....do.....	288,903 00	958,117 79
1805	....do.....	119,572 22	....do.....	1,454 50	....do.....	1,768 95	....do.....	121,254 00	....do.....	23,342 20	....do.....	88,120 20	....do.....	228,653 88	....do.....	209,628 90	793,794 85
1806	....do.....	167,869 98	....do.....	11,624 50	....do.....	2,855 25	....do.....	124,848 80	....do.....	11,378 85	....do.....	141,816 60	....do.....	19,755 12	....do.....	41,377 92	521,527 02
1807	....do.....	128,545 40	....do.....	13,710 00	... do.....	4,931 10	....do.....	123,853 20	....do.....	31,746 05	....do.....	164,505 30	....do.....	115,763 76	....do.....	246,238 00	829,292 81
1808	....do.....	38,223 16	....do.....	14,545 50	....do.....	334 80	....do.....	106,320 00	....do.....	7,756 00	....do.....	24,044 10	....do.....	75,272 40	....do.....	133,988 57	400,484 53
1809	....do.....	145,997 02	....do.....	15,621 50	....do.....	94 50	....do.....	133,920 40	....do.....	.....	....do.....	60,559 20	....do.....	24,768 49	....do.....	.....	380,961 11
1810	....do.....	138,245 32	....do.....	15,611 00	....do.....	419 40	....do.....	21,727 20	....do.....	2,293 90	....do.....	36,493 20	....do.....	148,813 00	....do.....	41,421 39	405,024 41
1811	....do.....	126,450 44	....do.....	24,336 50	....do.....	375 75	....do.....	1,806 00	....do.....	8,313 55	....do.....	33,495 90	....do.....	182,983 36	....do.....	127,349 85	505,111 35
1812	....do.....	30,842 08	....do.....	10,583 00	....do.....	473 40	....do.....	6,461 20	....do.....	5,437 60	....do.....	11,619 90	....do.....	104,139 00	....do.....	62,484 79	617,999 79
	116 per cent	61,614 56	100 per cent	3,619 00	90 per cent.	462 60	80 per cent.	8,858 40	70 per cent.	5,837 30	60 per cent.	31,372 20	56 per cent.	161,063 28	46 per cent.	113,131 48	
1813	....do.....	12,171 88	....do.....	1,881 00	....do.....	1,527 75	....do.....	62,985 60	....do.....	15,355 90	....do.....	14,270 40	....do.....	86,878 96	....do.....	144,449 66	339,521 15
1814	....do.....	858 46	....do.....	471 00	....do.....	495 00	....do.....	92 80	....do.....	5,682 60	....do.....	8,514 60	....do.....	47,102 72	....do.....	116,056 16	179,273 34
1815	....do.....	265,186 44	....do.....	39,546 00	....do.....	5,114 70	....do.....	84,044 00	....do.....	46,236 40	....do.....	138,670 20	....do.....	455,719 04	....do.....	212,536 56	1,247,053 34
1816	100 per cent	139,999 24	....do.....	99,252 00	..do.....	5,044 50	....do.....	70,702 40	....do.....	82,154 10	....do.....	155,164 20	....do.....	225,066 24	....do.....	130,940 84	1,418,952 12
					100 per ct.	7,100 00	60 per cent.	52,927 80	....do.....	.....	50 per cent.	175,373 00	40 per cent.	92,902 80	25 per cent.	182,325 00	
1817	...do.....	186,630 40	....	.....	....do.....	4,217 80	....do.....	22,521 60	....do.....	45,102 40	....do.....	56,117 00	....do.....	75,959 84	....do.....	192,550 79	583,099 83
1818	....do.....	161,718 00	....	.....	....do.....	7,940 00	....do.....	7,005 00	....do.....	40,931 80	....do.....	55,032 00	....do.....	77,739 20	....do.....	279,815 75	630,181 75
1819	....do.....	188,267 00	....	.....	....do.....	5,797 00	....do.....	12,880 80	..do.....	15,232 70	..do.....	64,247 00	....do.....	111,327 20	..do.....	34,713 25	506,836 60
									30 per cent	7,050 90					15 per cent	67,320 75	
1820	....do.....	96,927 00	....	.....	....do.....	7,853 00	....do.....	3,587 00	....do.....	10,533 60	....do.....	96,954 00	....do.....	99,522 00	..do.....	174,706 65	490,573 50
															25 per cent	90 25	
1821	....do.....	93,480 00	....	.....	....do.....	3,761 00	....do.....	11,314 80	....do.....	16,811 10	....do.....	142,870 00	....do.....	178,327 20	15 per cent.	337,562 55	784,126 65
1822	....do.....	119,875 00	....	.....	....do.....	7,036 00	....do.....	23,461 20	....do.....	10,153 20	....do.....	220,814 00	....do.....	143,047 60	....do.....	223,609 35	747,996 35
1823	....do.....	68,207 00	....	.....	....do.....	4,058 00	....do.....	5,551 20	....do.....	21,238 50	....do.....	17,735 50	....do.....	74,044 40	....do.....	203,581 65	394,416 25
1824	....do.....	109,861 00	....	.....	....do.....	4,852 00	....do.....	7,076 40	....do.....	14,041 80	....do.....	133,390 00	....do.....	54,720 80	....do.....	142,662 45	466,604 45
1825	....do.....	161,396 00	....	.....	....do.....	13,332 00	....do.....	4,958 40	....do.....	18,025 20	....do.....	122,831 00	....do.....	50,533 20	....do.....	311,035 35	682,111 15
1826	....do.....	145,842 00	....	.....	....do.....	16,051 00	....do.....	29,478 60	....do.....	38,882 78	....do.....	161,218 50	....do.....	73,227 20	....do.....	376,930 65	841,630 73
Total	.....	3,189,537 24	.....	426,581 50	.....	111,889 05	.....	1,674,424 80	.....	571,698 23	.....	2,499,998 50	.....	3,404,930 45	.....	4,561,004 89	16,440,064 66

No. 4.

Aggregate value of exports to Madeira, commencing October 1, 1800, to September 30, 1827.

To September 30, 1801	$528,344	To September 30, 1816	$441,567
1802	481,053	1817	480,103
1803	399,960	1818	496,358
1804	722,671	1819	329,234
1805	639,470	1820	231,701
1806	667,245	1821	220,081
1807	597,569	1822	191,614
1808	158,382	1823	121,661
1809	2,400,815	1824	242,243
1810	1,668,966	1825	178,166
1811	1,061,699	1826	144,607
1812	728,653	1827	108,018
1813	367,755		
1814	32,540	Total	14,261,038
1815	620,563		

20TH CONGRESS.] **No. 867.** [1ST SESSION.

IN FAVOR OF INCREASE OF DUTIES ON IMPORTS.

COMMUNICATED TO THE SENATE FEBRUARY 26, 1828.

EXECUTIVE OFFICE, *Columbus, Ohio, February* 12, 1828.

SIR: I herewith transmit the report of a committee, and several resolutions adopted by the General Assembly of Ohio, relative to the agricultural and manufacturing interests of the country.

I have the honor to be, with great respect, your most obedient,

ALLEN TRIMBLE,
Per S. C. ANDREWS, *Private Secretary.*

The committee appointed to inquire into the agricultural and manufacturing interests of the country, and the means which, in their opinion, will be best calculated to promote and protect domestic industry, respectfully submit the following report:

The wealth and prosperity of individuals and nations depend principally upon an equal encouragement given to the three great branches of industry—agriculture, commerce, and manufactures. Whatever tends to encourage the classes of laborers in them, tends also to improve the productive powers of industry, to furnish a more ample field for talents and enterprise, to create a more uniform demand for surplus production, and give a position more independent of foreign policy.

The United States, from the nature of their soil, climate, and productions, are admirably calculated to establish and encourage these grand divisions, in such a manner as to derive the utmost benefit from the industry and enterprise of their citizens, and place individual and national wealth and prosperity beyond the injustice or caprice of foreign legislation.

The profits of agricultural labor have been greatly diminished since the general peace of Europe, owing, it is believed, in a great measure, to the unfriendly as well as arbitrary policy which excludes many of our productions from her markets, or renders them so fluctuating and uncertain as to paralyze commercial enterprise, and indirectly affect the industry of the numerous agricultural and manufacturing classes of our fellow-citizens.

For several years during the late wars in Europe our agriculturists extended their enterprise so as to have a great analogy to commercial speculation. They were induced to do so from the temporary removal of commercial restrictions, and the high price of flour and other provisions in foreign markets. The close of the war closed also the markets against us, and thus produced at once that destructive depreciation of land and its products which brought so much distress and misery upon this numerous class of our citizens. The illiberal maxim adopted by one of those great nations is to "sell everything and buy nothing;" nor will she deviate from it until her starved population threatens the country with plunder and devastation. Our great agricultural interest has not yet recovered from this sudden and ruinous check to its industry and enterprise by the peculiar domestic policy of foreign nations, nor can it hope to recover until the wisdom of Congress shall devise a plan which shall furnish a home market for our surplus productions.

The late war with Great Britain—as foreign wars always must so long as we depend for supplies upon other nations—compelled us to look to our own resources for those commodities to which we had been accustomed in times of peace, and which were indispensably necessary for our comfort and happiness, as well as the success of our arms. Necessity, therefore, produced at once a great variety of manufacturing establishments. They were, at the close of the war, put down by the competition of an experienced rival,

who had perfected that branch of industry, aided by premiums and bounties, and the result was bankruptcy and ruin to these honest and useful adventurers in a new enterprise. This branch of industry is slowly advancing from its depression, under the fostering care of the General Government, and the happy effects of its encouragement are felt throughout a wide extent of our country. It is, however, believed that it requires further aid to meet, within a reasonable time, foreign competition, and diffuse its best effects throughout every part of the country.

The peculiar situation of Ohio, the nature of her products and pursuits, have made her citizens look with intense interest upon the recent controversy touching the constitutional powers of the National Legislature, and the policy of encouraging home industry by protecting or prohibitory duties. Nor does this interest arise wholly from local considerations. Ohio believes the wealth and prosperity of the nation depend much upon the encouragement afforded by the Government to domestic enterprise and industry, as equally applied to the grand divisions of labor.

We hold, and ever have held, that local views and considerations should yield to the common interest of the nation.

From the interior situation of this State, her citizens have had little or no direct interest in foreign commerce; and yet, with a liberality of sentiment characteristic of her population, her Representatives have uniformly supported appropriations for the augmentation of the Navy, and the protection of the seaboard of her more prosperous and commercial sisters. When a war became necessary for the protection of commerce, our citizens generously submitted to the hardships and privations incident to a military life, and parted with their blood and treasure for the common honor and interest of the country. No complaints were heard amongst us that the agricultural was taxed to support the commercial interest of the nation, or that the expense bore unequally upon the different classes of society.

The objections to import duties for the protection of domestic industry are both to the constitutional right and the expediency of the measure. Some able politicians of the southern portions of our Union deny positively the right of the General Government to levy taxes upon imports for any other purposes than revenue, and that when the object of the duty is protection or prohibition the law itself is unconstitutional. The power of the Government to protect, by law, the industry of its own citizens, whether in the form of import duties, or of positive prohibitions, is as incontestable as the right of defence against the aggressions of foreign arms; it is a power claimed as an incident of sovereignty by every other independent nation, and by our National Government, on the ground of constitutional investiture.

Some worthy men and respectable public bodieshave given an interpretation to the Constitution which would forbid the interference of the General Government in any kind of encouragement and protection; but history and facts, as well as the phraseology used, will show there are no good reasons for such limited construction. By the Confederation, Congress had unlimited powers to ascertain the sums of money to be raised, and to appropriate it; and it was said, long before the formation of the present Constitution, that "without this provision the articles of confederation would be an empty form." The objections of one State (Rhode Island) to a tax on imports were answered by a committee of Congress, that "the Government ought to have the means necessary to answer the ends of its Constitution. By weakening its hands too much it may be rendered incapable of providing for the interior harmony or exterior defence of the State."

The articles of confederation were found, in practice, to be defective in many particulars, but in none were they more manifestly so than in the provisions for the regulation of commerce and for the raising of revenue. Among the other propositions made to remedy these defects it was proposed by a committee that the sole and exclusive power should be given by the States to Congress "of regulating the trade of the States as well with foreign nations as with each other; and of laying such imposts and duties upon imports and exports as may be necessary for the purpose." It is unquestionable that the opinion then entertained was that impost duties were to be employed as a proper means for the regulation of commerce with foreign nations.

The State of Georgia, in 1786, passed an act, in pursuance of the recommendations of Congress, "vesting the United States with power to prohibit the subjects of foreign States, unless authorized by treaty, from importing goods, wares, and merchandise, which shall not be the produce or manufacture of the dominion of the Sovereign whose subjects they are." Acts similar in substance, vesting Congress with unlimited powers for the regulation of trade, were passed by several other States of the Confederacy; but a difficulty arising with respect to the details led to the convention which formed the Constitution of the United States. With this important and interesting subject fresh before them, the first power delegated to Congress was "to levy and collect taxes, duties, imposts, and excises; to pay the debts, and provide for the common defence and general welfare of the United States," &c. The legislative department of the Government gave a construction to the power thus delegated by the preamble to "An act for levying a duty on goods, wares, and merchandise imported into the United States." This act was passed July 20, 1789. The preamble is in these words: "Whereas it is necessary for the support of Government, for the discharge of the debts of the United States, *and the encouragement and protection of manufactures*, that duties be laid on goods, wares, and merchandise imported." The duties imposed upon some of the articles enumerated in this act amounted to nearly a prohibition, and the discrimination clearly shows the object to be something besides mere revenue.

Alexander Hamilton, in his celebrated report, adverting to the question of constitutional right to encourage manufactures by bounties and premiums, protecting or prohibitory duties on imports, says: "There is no good foundation for such a question. The National Legislature has express authority *to levy and collect taxes, duties, imposts, and excises;* to pay the debts and provide for the common defence *and general welfare*, with *no other qualification* than that all duties, imposts, and excises shall be *uniform* through the United States; *that no capitation or other direct tax shall be laid*, unless in proportion to numbers, ascertained by census or enumeration taken on the principles prescribed in the Constitution; and that no tax or duty shall be laid on articles exported from any State. Those three qualifications excepted, the power to raise money is *plenary and indefinite*, and the objects to which it may be appropriated are no less comprehensive than the payment of the public debt and the providing for the common defence and general welfare. The terms *general welfare* were doubtless intended to signify more than was expressed or imparted in those which preceded, otherwise numerous exigencies incident to the affairs of a nation would have been left without a provision. The phrase is as comprehensive as any that could have been used, because it was not fit that the constitutional authority of the Union to appropriate its revenues should have been restricted within narrower limits than the *general welfare*, and because this necessarily embraces a vast variety of particulars which are susceptible neither of specification nor

definition." The Executive Departments of the Government have uniformly given the same construction to the constitutional right of Congress to give encouragement and protection to manufactures. President Washington, in his message of 1796, says: "Congress have repeatedly, and not without success, directed their attention to the encouragement of manufactures. The object is of too much importance not to insure a continuance of their efforts in any way that shall appear eligible." Mr. Jefferson, in his message of 1802, makes similar observations. The same doctrine was held by Mr. Madison, and the tariff of duties of 1824 received the direct approval of the venerable Monroe. If the opinion that Congress has the power to protect domestic industry by taxes or imposts beyond objects of mere revenue requires additional confirmation, that confirmation is furnished by judicial authority. In the recent case of Brown against the State of Maryland, Mr. Chief Justice Marshall says, "it is obvious that the same powers which impose a light duty can impose a very heavy one, one which amounts to a prohibition. Questions of power do not depend upon the degree to which it may be exercised."

These illustrious patriots were familiar with the discussions which produced the charter of their liberties and ours, and were not likely to err in giving that instrument its proper construction. A more limited construction would, in effect, take away all right in the General Government to encourage agriculture and commerce, as well as manufactures, and would make all those laws, laying duties on cotton, sugar, and manufactured tobacco, which have amounted to nearly a prohibition, and which have contributed immensely to southern wealth, unconstitutional and void.

From this limited view of the question, the conclusion is irresistibly forced upon us that the National Legislature has all the constitutional powers necessary to encourage and protect domestic labor, whether employed in agriculture, commerce, or manufactures; and that a different construction is incompatible with the liberal terms of the Constitution, contrary to the uniform practice of every department of the Government, and would place the great interests of this nation at the mercy of foreign policy and legislation.

It appears fairlywithin the scope of the inquiry intrusted to the committee to examine the expediency of protecting domestic industry.

We have heretofore remarked that agriculture, commerce, and manufactures are the great sources of wealth and prosperity. The laborers in these three great branches of industry will never long remain in the attitude of angry rivals, unless forced into such position by the operation of a system of unequal protection and encouragement. Their natural tendency, like the most interesting of domestic relations, is to harmony and reciprocal support. The depression of one interest will, either directly or indirectly, affect the prosperity of the others. Hence that system of legislation calculated to afford equal protection to each is best adapted to promote the *general welfare* of the nation. The United States possess the elements and the power to bring all of them to the highest perfection. Our first statesmen have been advocates of a system for the encouragement of home industry; but an unfortunate combination of circumstances has hitherto either prevented or in a great degree defeated the measures of the General Government devised for the purpose. The philosophers and politicians of Great Britain, distinguished before any in Europe for their sagacity in discovering, and their ingenuity in providing against distant dangers to the interest of their country, have long viewed the United States as their most dangerous rival, and have directed the utmost efforts of their talents to preserve their own ascendency and depress our commerce and manufactures. The preservation of the balance of power in Europe has not entered deeper into her policy than the prevention of our successful competition in those great branches of industry to which alone she owes her maritime power, her wealth, and glory. Considerations like these have originated her system of discriminations and restrictions, prohibitions and bounties, which has so frequently defeated the beneficial effects of our legislation, and has brought ruin and distress upon vast numbers of our citizens.

If the policy of nations would permit industry to be left to seek the natural channels, there would be little or no necessity for our Government to resort to legislation upon the subject. The superior intelligence and enterprise of our citizens, under the direction of private interest, would guide labor to its most productive employment; but experience has taught us not to hope for any long continuance of this natural state of things. The whole course of foreign policy is artificial and fluctuating, and the result has been, and *must be*, sudden springs, succeeded by sudden depressions, in every department of our home industry.

The laws of Congress adopted for the protection of domestic industry have either been quite inadequate or counteracted by those Governments whose policy it is to monopolize trade and its elements. As an illustration of this truth, the tariff of 1824 had not much sooner taken effect than Great Britain repealed nearly all the duties upon foreign wool, for the purpose of enabling her manufacturers to enter into successful competition with ours in our own market. As a part of the same settled system of monopoly, as well as with a view of protecting her agricultural interest, she has closed her markets, except under circumstances not likely often to occur, against our provisions and breadstuffs. Hunger must press hard upon her population before her rigorous laws will admit the importation of flour or provisions. These impediments to the progress of natural industry must be obvious to all, for they affect all. This state of things, while it has a most injurious effect upon the nation at large, operates with peculiar hardship upon the citizens of Ohio.

Our situation precludes us from entering into foreign commerce, nor have we any particular interest in this lucrative branch of industry further than it comes in aid of agriculture and manufactures. It has been estimated that ninety per cent. of our population is engaged in agriculture. This added to the exceeding fertility of our soil, and the mildness and general salubrity of the climate, leaves a prodigious excess of agricultural products beyond consumption. This immense surplus cannot be exchanged at home for manufactured fabrics that we need; for a most obvious reason, that nearly all have the same surplus and require the same exchanges. As applied to this State, there is no proportion between agricultural and manufacturing products and consumption. In the first there is an incalculable surplus; in the last an impoverishing deficiency. These facts are equally applicable to all the Middle and Western States. We therefore find the richest gifts of nature wasting upon the hands of the agriculturist, or squandered with lavish profusion, because a useless encumbrance to the plantation, while, at the same time, the owner and his family are suffering from a deficiency of comfortable clothing and convenient household utensils. This profusion of one product of labor and deficiency of another has a demoralizing influence upon our population, and naturally tends to check the progress of civilization and refinement.

Our surplus consists mostly in bulky articles—tobacco, hemp, flour, and provisions—which subject us to great waste of time and heavy expense in the transportation to Atlantic markets. These domestic markets, subject to the fluctuation of others still more distant, are too unsteady to admit of any safe

calculation by our commercial adventurers. Those who have ventured far in this dangerous field of enterprise have met with disaster and ruin.

Nor have the few who have vested their capital in manufacturing establishments met with a better fate. They struggled for a little time against the inundation of foreign goods that rose above the mountains and flowed in upon us, until their means and credit were both exhausted, and then sunk under the unequal competition. And yet it cannot be denied that this State possesses, in vast abundance, the elements of both these great sources of wealth. Her rich soil and mild climate produce almost spontaneous harvests; her native pastures feed innumerable herds; her earth is filled with minerals; her population have all the activity and vigor of youth. And yet, with all these superior natural advantages, her progress in useful arts and wealth is slow, her resources limited, and she is compelled to rely upon public credit for the accomplishment of the mighty work she has undertaken. If her prosperity was alone affected by foreign laws or the inadequacy of our own protecting system; or if the interest of any of our sister States were to be sacrificed by what WE believe to be the true national policy, it would be the duty of Ohio to suffer in silence until time produced a change of legislation, or worked a revolution in the objects of industry. But she feels that the United States have a common interest at stake, and that, although a temporary embarrassment may result from a great change in the national policy, the permanent effects will be a more active domestic commerce that will wear down sectional asperities; a more steady home market, a more abundant and cheaper supply of wants, and a great accession of national wealth and power. From these beneficial results no part of the Union will be excluded.

It would be well for our southern brethren, who with so much zeal oppose every project for the protection of national industry, to reflect that the time MAY come when their cotton and rice—those great staples from which, within a few years, so immense a profit has arisen—may, like our breadstuffs and provisions, be reached by the prohibitory measures of Great Britain, and then, in the absence of manufactories, they will be involved in calamities infinitely worse than those now endured by the Western and Middle States.

From every view of this most interesting subject, it appears most unfit that this vast country, full of youthful vigor and freedom, and abounding in all the variety of materials for the supply of her own wants by her own labor, should longer remain dependent upon foreign laws and industry for the simple necessaries and conveniences of life. The evils are general, and require a corresponding remedy. The States have parted with the right to levy import duties, and this, the simple and most obvious, if not the only means, of guarding against the effects of foreign competition, is vested in the General Government. Your committee, therefore, after full consideration, are of opinion that the General Government has the power, and that it would promote the best interests of the nation, to encourage, by direct legislation, domestic industry. They therefore recommend the adoption of the following resolutions:

Resolved by the General Assembly of the State of Ohio, That the rights originally possessed by the individual States of protecting their domestic industry, by levying tonnage and impost duties, were, by the grant of powers contained in the Constitution, surrendered to the General Government.

Resolved, That, by the Constitution of the United States, Congress is vested with full power to foster and protect domestic industry throughout the nation, whether employed in agriculture, commerce, or manufactures.

Resolved, That, in the opinion of this General Assembly, the present condition of the agricultural and manufacturing interests of the country, depressed by foreign restrictions and competition, require aid and encouragement from the General Government; and that they rely on the wisdom of Congress to devise and adopt such measures as may be effectual to protect and advance the manufacture and production of woolen goods, wool, iron, hemp, and spirits distilled from domestic materials; and, in their opinion, the provisions proper for this purpose will receive the unequivocal approbation of the people of this State.

Resolved, That the Governor be requested to transmit copies of the foregoing resolutions to the Senators and Representatives in Congress from this State; and that they be requested to use their exertions and influence to have the objects of them carried into effect.

EDWARD KING,
Speaker of the House of Representatives.
SAMUEL WHEELER,
Speaker of the Senate.

FEBRUARY 12, 1828.

SECRETARY OF STATE'S OFFICE, *Columbus, Ohio, February* 12, 1828.

I certify the above to be a correct copy of the original roll remaining on file in this office.

JEREMIAH M'LENE, *Secretary of State.*

20TH CONGRESS.] No. 868. [1ST SESSION.

IN FAVOR OF INCREASE OF DUTIES ON IMPORTS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES FEBRUARY 28, 1828.

Resolved by the General Assembly of the State of Ohio, That the rights originally possessed by the individual States of protecting their domestic industry by levying tonnage and impost duties, were, by the grant of powers contained in the Constitution, surrendered to the General Government.

Resolved, That, by the Constitution of the United States, Congress is vested with full power to foster and protect domestic industry throughout the nation, whether employed in agriculture, commerce, or manufactures.

Resolved, That, in the opinion of this General Assembly, the present condition of the agricultural and manufacturing interests of the country, depressed by foreign restrictions and competition, requires aid and encouragement from the General Government; and that they rely on the wisdom of Congress to devise and adopt such measures as may be effectual to protect and advance the manufacture and production of woolen goods, wool, iron, hemp, and spirits distilled from domestic materials; and, in their opinion, the provisions proper for this purpose will receive the unequivocal approbation of the people of this State.

Resolved, That the Governor be requested to transmit copies of the foregoing resolutions to the Senators and Representatives in Congress from this State; and that they be requested to use their exertions and influence to have them carried into effect.

EDWARD KING, *Speaker of the House of Representatives.*
SAMUEL WHEELER, *Speaker of the Senate.*

FEBRUARY 12, 1828.

SECRETARY OF STATE'S OFFICE, *Columbus, Ohio, February* 12, 1828.

I certify the above to be a correct copy of the original roll remaining on file in this office.

JEREMIAH M'LENE, *Secretary of State.*

EXECUTIVE OFFICE, *Columbus, Ohio, February* 12, 1828.

SIR: I herewith transmit the report of a committee and several resolutions adopted by the General Assembly of Ohio, relative to the agricultural and manufacturing interests of the country.

I have the honor to be, with great respect, your most obedient,

ALLEN TRIMBLE.
Per S. C. ANDREWS, *Private Secretary.*

20TH CONGRESS.] **No. 869.** [1ST SESSION.

AMOUNT OF DUTIES ON TEAS IN 1823 TO 1827.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES FEBRUARY 28, 1828.

TREASURY DEPARTMENT, *February* 26, 1828.

SIR: In obedience to a resolution of the House of Representatives of the 23d instant, "directing the Secretary of the Treasury to furnish to the House a statement showing the amount of duties which accrued in the years 1824, 1825, 1826, and 1827, on the several descriptions of imported teas, classified in reference to the duties imposed by the existing laws," I have the honor to transmit herewith the statement required.

I have the honor to be, very respectfully, your obedient servant,

RICHARD RUSH.

Hon. the SPEAKER *of the House of Representatives of the United States.*

Statement exhibiting the amount of duties actually received on teas during the years 1823, 1824, 1825, 1826, *and* 1827.

Teas.	1823.	1824.	1825.	1826.	1827.
Bohea	$70,303 68	$5,053 68	$11,010 60	$13,367 76	$6,815 43
Souchong	398,191 46	477,031 00	258,129 00	387,504 00	237,113 50
Hyson Skin	551,092 48	497,379 68	615,171 48	617,040 48	218,465 24
Hyson and Young Hyson	953,656 80	1,209,484 00	1,215,659 20	1,762,857 60	930,432 80
Imperial	132,762 50	178,686 50	98,584 50	232,578 50	69,865 00
Extra duty on teas from other places than China	39 71	671 29	232 68	3,037 32	.....
Total	2,105,956 63	2,368,306 15	2,198,787 46	3,016,385 66	1,462,691 97

The year 1827 is estimated, the accounts of the Collectors of the Customs being now under adjustment. The documents from which this estimate is formed are such that the variation from the actual amount cannot be very great.

TREASURY DEPARTMENT, *Register's Office, February* 26, 1828.

JOSEPH NOURSE, *Register.*

20TH CONGRESS.] No. 870. [1ST SESSION.

REMISSION OF DUTIES ON GOODS DESTROYED BY FIRE.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES FEBRUARY 29, 1828.

Mr. DWIGHT, from the Committee of Ways and Means, to whom was referred the petition of John F. Ohl, made the following report:

That the petitioner imported, on the 8th November, 1826, into the port of Philadelphia, in the brig Antelope, from Havana, seventy-five boxes white and seventy-five boxes brown sugars. The duties were secured upon the same by bond, with sureties, which bond is still unpaid. On the morning of the 5th February, 1827, one hundred and forty-nine boxes of the sugars above mentioned were consumed by fire in the original boxes in which they had been imported; no other alteration having been made in the said boxes than that the hide straps were taken off and their place supplied by wooden hoops. The object of that change was to prevent subjecting the vessel, in which he intended to re-export said sugars, to quarantine in the port of Genoa.

By the testimony of Mr. M'Ever and Mr. Russell, the petitioner shows not only his design, but his contract to re-export said sugars; and that said contract was prevented from being fulfilled only by the misfortune of the petitioner in having them consumed by fire.

The petitioner asks the remission of the duties upon the sugars thus consumed by fire, which, in the shape of debenture, the committee have no doubt he would have been entitled to had not the accident occurred.

The sugars having been destroyed in the original boxes in which they were imported, and therefore easily identified, less danger to the revenue results from the remission of duties in such cases than in many others where the proprietor shall have changed the forms or packages of his goods before their destruction.

The committee consider the precedents in which relief has been given to be confined to cases where the goods have been burnt or destroyed in the form in which they were originally imported; and believing, as they do, that the spirit of the revenue laws requires the collection of duties only upon those goods which are consumed in the country, and that every loss of this kind must necessarily call for an additional and equivalent importation upon which duties will be paid, have reported a bill for the relief of the petitioner, confined, however, to the goods above mentioned, and excluding any remission of duties upon a variety of other bonded goods consumed at the same time, but in regard to which the evidence of identity was much less satisfactory.

20TH CONGRESS.] No. 871. [1ST SESSION.

NET REVENUE ANNUALLY, FROM 1791 TO 1826, ON CERTAIN ARTICLES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES MARCH 1, 1828.

TREASURY DEPARTMENT, *February* 29, 1828.

SIR: In obedience to a resolution of the House of Representatives of the 8th instant, "directing the Secretary of the Treasury to furnish the House with a statement of the net revenue collected annually, from the year 1790 to 1826, inclusive, on each of the following articles, viz: hammered and rolled bar iron, wool, hemp, flax, sail-cloth, molasses, foreign distilled spirits, cotton manufactures, and woolen manufactures, and of the revenue which accrued on each of the said articles during the year 1827, together with the quantity and value of the respective articles imported in each year, and the rates of duty thereon," I have the honor transmit herewith the statement required, with a letter from the Register of the Treasury explanatory of the same.

I have the honor to remain, very respectfully, your most obedient servant,

RICHARD RUSH.

Hon. the SPEAKER *of the House of Representatives.*

TREASURY DEPARTMENT, *Register's Office, February* 28, 1828.

SIR: I have the honor to transmit herewith statements prepared in obedience to a resolution of the House of Representatives of the 8th instant.

This resolution calls for the net revenue on hammered and rolled bar iron, wool, hemp, flax, sail-cloth, molasses, foreign distilled spirits, cotton and woolen manufactures, from the year 1790 to 1827, inclusive, together with the quantities and values of the respective articles imported, and the duties thereon.

The statements numbered 1, 2, and 3, exhibit the net revenue which accrued on spirits, molasses, and hemp, for the calendar years from 1790 to 1826, inclusive.

Bar iron and sail duck, being subject to an ad valorem duty until the 30th June, 1816, there is no means in the Treasury of ascertaining the quantity or the amount of duty which accrued on the importation of either, or of distinguishing the value and duty from other articles paying a similar rate of duty.

Statement No. 4 exhibits the quantities of bar iron actually paying duty from the 1st of July, 1816, annually, for the years ending on the 31st of December, 1826.

Statement No. 5 exhibits a similar view of sail duck from the 1st of July, 1816, to the 30th of June, 1824; after which date this article again became subject to an ad valorem duty of 15 per cent.

Flax has ever been subject to an ad valorem duty; no means exist of ascertaining either the quantity imported, the value, or the duties accruing.

Wool: This article was not specially enumerated until the year 1822.

The dutiable value and duties are exhibited in table No. 14.

Manufacturers of wool and cotton, under the act of 4th of July, 1789, and the several acts subsequent thereto, have been subject to duties ad valorem; what the amount, in value, of duties which accrued annually on the importation of either has been, up to the year 1821, no means exist in the Treasury of ascertaining.

To meet the resolution as fully as practicable, tables, numbered from 6 to 14, have been formed for the fiscal years ending on the 30th of September, 1821 to 1827, inclusive, exhibiting the quantity, value, and duties which accrued (after deducting the drawback) on the several articles specified in the resolution, except woolen and cotton goods, and unmanufactured wool, the *quantities* of which cannot be ascertained.

Table No. 15 exhibits a condensed view of the duties which accrued on the several articles specified.

As a doubt existed whether the *foreign cost* or *dutiable value* was intended by the last clause of the resolution the latter has been adopted.

I have the honor to be, sir, your obedient servant, JOSEPH NOURSE, *Register.*

Hon. RICHARD RUSH, *Secretary of the Treasury.*

No. 1.

Statement exhibiting the quantity of foreign distilled spirits imported annually, on which duties actually accrued, during the years ending December 31, 1790 *to* 1826, *inclusive.*

Years.	FOREIGN DISTILLED SPIRITS.			Years.	FOREIGN DISTILLED SPIRITS.		
	Gallons.	Average duty.	Duties.		Gallons.	Average duty.	Duties.
1790	4,143,385	8.4	$346,234 22	1809	4,644,469	28.6	$1,327,058 58
1791	3,603,861	13.6	492,121 80	1810	4,487,588	28.3	1,272,063 44
1792	4,579,160	21.4	979,546 74	1811	3,447,873	27.6	950,603 86
1793	3,428,391	29.0	995,265 88	1812	4,102,728	37.0	1,520,482 46
1794	5,545,681	29.0	1,580,246 83	1813	1,017,608	60.1	611,913 64
1795	5,018,562	28.5	1,433,275 79	1814	571,837	57.3	327,780 08
1796	5,599,760	28 6	1,603,882 57	1815	5,622,684	58.4	3,281,799 32
1797	6,819,528	27.6	1,881,330 00	1816	4,941,732	47 3	2,340,013 73
1798	4,648,743	29.1	1,354,271 00	1817	4,051,136	43.8	1,775,547 95
1799	7,302,297	28.1	2,053,758 00	1818	6,052,453	43.7	2,646,186 92
1800	4,785,937	29.9	1,434,276 00	1819	4,477,628	43 8	1,959,125 12
1801	7,608,563	29 2	2,221,064 36	1820	3,928,996	44.0	1,728,765 81
1802	7,720,232	29.2	2,253,496 17	1821	3,847,003	43.7	1,679,319 49
1803	8,959,342	29.0	2,594,259 10	1822	4,567,744	40.5	2,040,412 90
1804	10,488,696	29.2	3,061,207 38	1823	3,702,152	44.7	1,655,326 43
1805	7,641,207	29.2	2,232,901 85	1824	5,285,047	44.4	2,348,074 56
1806	10,479,093	29.3	3,074,398 19	1825	4,114,046	43.8	1,802,766 52
1807	9,031,018	29.4	2,656,046 74	1826	3,509,708	43.6	1,532,268 36
1808	4,625,198	28.8	1,333,473 71				

No. 2.

Statement exhibiting the quantity of molasses imported annually, on which duties actually accrued, during the years ending on the 31*st of December,* 1790 *to* 1826, *inclusive.*

Years.	MOLASSES IMPORTED.			Years.	MOLASSES IMPORTED.		
	Gallons.	Duty.	Duties.		Gallons.	Duty.	Duties.
		Cents.				*Cents.*	
1790	5,664,345	2½	$141,608 62	1809	5,336,686	5	$266,834 30
1791	6,354,148	3	190,624 44	1810	7,651,682	5	382,554 10
1792	4,250,874	3	127,526 22	1811	8,500,019	5	425,000 95
1793	4,236,222	3	127,086 66	1812	7,373,448	10*	454,771 25
1794	3,144,225	3	94,326 75	1813	3,220,710	10	322,071 00
1795	3,853,905	3	115,617 15	1814	2,879,283	10	287,928 30
1796	3,896,241	3	116,887 23	1815	6,110,957	10	611,095 70
1797	3,724,369	4	130,352 91	1816	8,643,972	5*	660,185 60
1798	4,079,145	4	163,165 80	1817	10,877,670	5	543,883 50
1799	3,889,084	4	155,563 36	1818	12,315,023	5	615,751 15
1800	3,717,359	5*	167,281 15	1819	11,910,729	5	595,536 45
1801	5,447,545	5	272,377 25	1820	10,786,905	5	539,345 25
1802	6,317,969	5	315,898 45	1821	9,459,898	5	472,994 90
1803	5,963,275	5	298,163 75	1822	12,357,372	5	617,868 60
1804	6,535,513	5	326,775 65	1823	13,284,451	5	664,222 55
1805	9,226,446	5	461,322 30	1824	12,871,425	5	643,571 25
1806	8,533,540	5	426,679 50	1825	12,430,622	5	621,531 10
1807	8,255,753	5	412,787 65	1826	13,661,369	5	683,081 95
1808	6,456,073	5	322,863 65				

* After June 30.

No. 3.

Statement exhibiting the quantity of hemp imported annually, on which duties actually accrued, during the years ending on the 31st of December, 1790 to 1826, inclusive.

Years.	HEMP.			Years.	HEMP.		
	Cwt.	Duty.	Duties.		Cwt.	Duty.	Duties.
		Cents.				Cents.	
1790	7,300	60	$4,380 00	1809	.....	100	.....
1791	39,954	54	21,575 16	1810	178,473	100	$178,473 90
1792	47,868	100*	36,858 36	1811	218,705	100	218,705 00
1793	52,160	100	52,160 00	1812	17,824	200*	18,117 46
1794	92,223	100	92,223 00	1813	.....	200	.....
1795	68,270	100	68,270 00	1814	.....	200	.....
1796	88,679	100	88,679 00	1815	119,711	200	239,422 00
1797	40,455	100	40,455 00	1816	93,165	150*	149,353 00
1798	82,788	100	82,788 00	1817	35,141	150	52,711 50
1799	165,285	100	165,285 00	1818	99,249	150	148,873 50
1800	18,518	100	18,518 00	1819	51,157	150	76,735 50
1801	80,851	100	80,851 00	1820	93,707	150	140,560 50
1802	82,720	100	82,720 00	1821	119,927	150	179,890 50
1803	122,545	100	122,545 00	1822	197,117	150	294,175 80
1804	81,358	100	81,358 00	1823	65,826	150	98,739 00
1805	115,725	100	115,725 00	1824	79,049	175*	138,281 00
1806	116,101	100	116,101 00	1825	91,104	175	159,432 00
1807	131,886	100	131,886 00	1826	72,450	175	126,787 50
1808	5,932	100	5,932 00				

* After June 30.

No. 4.

Statement exhibiting the quantity of bar iron annually imported, on which duties actually accrued, during the years ending on the 31st of December, 1816 to 1826, inclusive.

Years.	BAR IRON.					
	Rolled.			Other.		
	Cwt.	Duty.	Duties.	Cwt.	Duty.	Duties.
		Cents.			Cents.	
1816	34,488	150	$51,732 00	418,518	45	$188,333 10
1817	15,407	150	23,110 50	337,701	45	151,965 45
1818	53,979	150	80,968 50	298,438	75*	208,006 80
1819	51,290	150	76,935 00	324,943	75	243,673 75
1820	59,385	150	89,077 50	389,797	75	292,347 75
1821	33,431	150	50,146 50	306,960	75	230,220 00
1822	99,297	150	149,845 50	530,172	75	397,629 00
1823	73,369	150	110,053 50	692,437	75	519,327 75
1824	58,287	150	87,430 50	394,229	90*	349,109 25
1825	79,345	150	110,017 50	484,786	90	436,307 40
1826	82,592	150	123,888 00	386,509	90	347,858 10

* After June 30.

No. 5.

Statement exhibiting the quantity of duck imported annually, on which duties actually accrued, during the years ending on the 31st December, 1816 to 1824, inclusive.

Years.	DUCK.								
	Russia.			Ravens.			Holland.		
	Pieces.	Duty.	Duties.	Pieces.	Duty.	Duties.	Pieces.	Duty.	Duties.
		Cents.			Cents.			Cents.	
1816	20,823	200	$41,646 00	16,348	125	$20,435 00	714	250	$1,785 00
1817	34,451	.....	68,902 00	19,244	.....	24,055 00	1,055	.....	2,637 50
1818	35,643	.....	71,268 00	33,262	.....	41,577 50	1,708	.....	4,270 00
1819	15,531	.....	31,062 00	13,051	.....	16,313 75	1,555	.....	3,887 50
1820	26,859	.....	53,718 00	16,185	.....	20,231 25	1,814	.....	4,535 00
1821	28,797	.....	57,594 00	26,468	.....	33,085 00	1,416	.....	3,540 00
1822	43,281	.....	86,562 00	43,356	.....	54,195 00	1,624	.....	4,060 00
1823	28,582	.....	57,164 00	31,387	.....	39,233 75	1,533	.....	3,832 50
1824	.....	.....	.....	.....	.....	.....	369	.....	922 50

No. 6.

Statement exhibiting the quantity, value, and duties on foreign distilled spirits imported during the years ending on the 30th day of September, 1821 to 1827, inclusive.

Years.	SPIRITS IMPORTED.			
	Quantity.	Value.	Average duty.	Duties.
	Gallons.	*Dollars.*	*Per cent.*	*Dollars.*
1821	3,411,028	1,645,150	43.7	1,490,619 23
1822	4,770,123	2,277,559	40.5	1,934,734 81
1823	3,517,514	1,558,094	44.7	1,572,398 75
1824	5,139,313	1,913,232	44.4	2,281,856 08
1825	4,581,100	1,841,843	43.8	2,006,521 80
1826	3,212,585	1,294,739	43.6	1,400,687 06
1827	3,188,891	1,432,995	43.6	1,390,356 47

No. 7.

Statement exhibiting the quantity, value, and duties on molasses imported during the years ending on the 30th day of September, 1821 to 1827, inclusive.

Years.	MOLASSES IMPORTED			
	Quantity.	Value.	Duty.	Duties.
	Gallons.	*Dollars.*	*Cents.*	*Dollars.*
1821	9,056,135	1,711,320	5	452,806 75
1822	11,982,397	2,395,747	5	599,119 85
1823	13,007,796	2,633,801	5	650,389 80
1824	13,100,670	2,409,402	5	655,033 50
1825	12,524,439	2,544,773	5	626,221 95
1826	13,823,596	2,832,311	5	691,179 80
1827	13,362,968	2,814,464	5	668,113 40

No. 8.

Statement exhibiting the quantity, value, and duties on hemp imported during the years ending on the 30th day of September, 1821 to 1827, inclusive.

Years.	HEMP IMPORTED.			
	Quantity.	Value.	Duty.	Duties.
	Cwt.	*Dollars.*	*Cents.*	*Dollars.*
1821	86,192	510,489	150	129,288 00
1822	178,077	1,050,467	150	267,115 50
1823	115,735	674,454	150	173,602 50
1824	94,846	410,233	.....	154,124 75
1825	76,817	431,787	175	134,429 75
1826	88,116	551,757	175	154,203 00
1827	100,566	635,854	175	175,990 50

No. 9.

Statement exhibiting the quantity, value, and duties on bar iron imported during the years ending on the 30th day of September, 1821 to 1827, inclusive.

Years.	BAR IRON.							
	Rolled.				Other.			
	Quantity—Cwt.	Value.	Duty.	Duties.	Quantity—Cwt.	Value.	Duty.	Duties.
1821	37,689	$74,309	150	$56,533 50	333,750	$1,079,166	75	$250,312 50
1822	94,644	182,598	150	141,966 00	528,052	1,633,592	75	396,039 00
1823	97,505	179,582	150	146,247 50	580,560	1,639,357	75	435,420 00
1824	110,312	201,309	150	165,468 00	412,329	1,178,556	.....	340,171 42
1825	77,663	200,747	150	116,494 50	476,757	1,491,262	90	430,081 30
1826	86,701	212,337	150	130,051 50	453,474	1,524,447	90	408,126 60
1827	158,113	333,780	150	237,169 50	434,607	1,199,525	90	391,146 30

No. 10.

Statement exhibiting the quantity, value, and duties on duck imported during the years ending on the 30th day of September, 1821 to 1827, inclusive.

Years.	DUCK.											
	Russia.				Ravens.				Holland.			
	Pieces.	Value.	Duty.	Duties.	Pieces.	Value.	Duty.	Duties.	Pieces.	Value.	Duty.	Duties.
1821	22,033	$308,462	200	$44,066 00	14,458	$144,580	125	$18,072 50	1,144	$17,160	250	$2,860 00
1822	48,904	733,560	200	97,808 00	38,533	462,396	125	48,166 25	1,618	22,652	250	4,045 00
1823	20,378	285,292	200	40,756 90	30,771	338,481	125	23,079 75	1,944	27,266	250	4,860 00
1824	18,921	283,815	200	37,842 00	18,923	170,307	125	23,653 75	625	8,750	250	1,562 50

No. 10—Continued.

Years.	SAIL DUCK.		
	Dutiable value.	Rate of duty.	Duties.
1824 (3d quarter)	$387,442	15 per cent.	$58,116 00
1825	589,977	do	88,496 00
1826	899,656	do	134,948 00
1827	797,839	do	119,676 00

No. 11.

Statement exhibiting the value of manufactures of wool on which duties accrued during the years ending on the 30th of September, 1821 to 1827.

Years.	Dutiable value.	Average rate of duty.	Duties.
1821	$8,469,615	22.08	$1,870,150
1822	14,232,066	22.31	3,175,994
1823	9,316,207	22.48	2,094,212
1824	9,319,506	24.62	2,294,292
1825	12,230,080	30.73	3,758,452
1826	8,899,897	31.44	2,798,128
1827	9,523,255	30.96	2,948,957

No. 12.

Statement exhibiting the value of manufactures of cotton on which duties accrued during the years ending on the 30th of September, 1821 to 1827.

Years.	Dutiable value.	Rate of duty.	Duties.
1821	$7,541,830	25 per cent.	$1,885,458
1822	10,703,721	do	2,675,930
1823	7,789,928	do	1,947,482
1824	8,263,115	do	2,065,779
1825	12,663,819	do	3,165,955
1826	7,916,799	do	1,979,200
1827	9,405,077	do	3,251,969

No. 13.

Statement exhibiting the quantity, value, and duties on carpeting imported during the years ending on the 30th of September, 1821 to 1827, inclusive.

Years.	CARPETING.				
	Brussels, Turkey, and Wilton, at 50 cents.	Venetian and ingrain, at 25 cents.	All other, at 20 cents.	Value.	Duties.
	Square yards.	*Square yards.*	*Square yards.*		
1824 (3d quarter)	29,299	93,339	358	$37,834	$38,100 85
1825	83,900	498,243	3,091	509,330	167,128 95
1826	69,201	594,282	5,570	534,261	118,285 00
1827	60,213	630,871	14,598	510,186	190,729 85

No. 14.

Statement exhibiting the value of unmanufactured wool imported, on which duties accrued, during the years ending on the 30th of September, 1822 to 1827.

Years.	Exceeding 10 cents per pound.	Not exceeding 10 cents per pound.	Total.	Rate of duties.	Duties.
1822	$455,866	.....	$455,866	15 per cent.....	$68,388
1823	403,181	.....	403,181	.....	60,478
1824	215,332	$202,829	418,161	17.6 per cent...	73,491
1825	593,671	63,323	656,994	20 per cent.....	134,264
1826	403,306	126,178	529,484	23 per cent.....	122,487
1827	247,710	206,687	454,397	23 per cent.....	105,316

No. 15.

Statement exhibiting the duties which accrued on manufactures of wool and carpeting, cottons, unmanufactured wool, sail duck, spirits, molasses, hemp, and bar iron, for the years ending 30th of September, 1821, 1822, 1823, 1824, 1825, 1826, and 1827.

Years.	Woolens.	Carpets.	Cottons.	Unmanufactured wool.	Sail duck.	Spirits.	Molasses.	Hemp.	Iron, rolled.	Iron, hammered.	Total.
1821	$1,870,150	.....	$1,885,458	.....	$64,999	$1,490,619	$452,807	$129,288	$56,534	$250,313	$6,200,168
1822	3 175,994	.....	2,675,930	$68,370	150,019	1,934,735	599,120	267,116	141,966	396,039	9,409,289
1823	2,094,212	.....	1,947,482	60,478	68,696	1,572,399	650,390	173,603	146,247	435,420	7,148,857
1824	2,294,292	$38,101	2,065,779	73,491	121,174	2,281,856	655,033	154,125	165,468	340,171	8,189,490
1825	3,758,452	167,129	3,165,955	134,264	88,497	2,006,522	626,222	134,430	116,495	430,081	10,628,047
1826	2,798,128	184,285	1,979,200	122,487	134,948	1,400,687	691,180	154,203	130,051	408,127	8,003,296
1827	2,948,956	190,730	2,351,269	105,316	119,676	1,390,356	668,113	175,990	237,170	391,146	8,578,722

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, February* 28, 1828.

20TH CONGRESS.] **No. 872.** [1ST SESSION.

AGAINST INCREASE OF DUTIES ON IMPORTS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES MARCH 3, 1828.

PROVIDENCE, *February* 25, 1828.

GENTLEMEN: The bill reported to the House of Representatives by the Committee on Manufactures containing features entirely repugnant to our views of the true policy of the United States, we take the liberty of stating to you our earnest desire that the bill, in its present shape, may not become a law.

We are by no means adverse to the manufacturing interest; on the contrary, we are decidedly favorable to this branch of national industry, and are perfectly willing that every important article manufactured in the country, not already sufficiently protected, should receive further aid from Government. It must, however, be recollected that we have other great concerns, and that the patronage of Government is not to be confined to a few objects, however important. The bill reported is very objectionable, and, as it regards wool and woolen cloths, seems not to be approved either by the wool-grower or the wool manufacturer; while all persons interested in navigation and foreign commerce discover manifest signs of deep hostility to these great sources of national wealth in the proposed increase of duty on the articles of hemp, sail-cloth, iron, and molasses.

It is well known that the shipping interest is severely depressed, and that foreign trade is laboring under many disadvantages; is it, therefore, wise to burden these branches with heavier duties?

Hemp, duck, and iron constitute a large part of the value of every vessel. We find by an examination of the public records that there is already a considerable diminution of the registered tonnage of this district. In the year 1821 it was 15,490 tons; 1824, 16,522 tons; 1828, 13,126 tons; while the coasting trade has been nearly stationary for the last seven years, varying but little from 5,000 tons. The article of bar iron, besides being employed in ship-building, is used in large quantities by our manufacturers of nails, hoops, ploughshares, &c. This State supplies several establishments, probably to the extent of three or four thousand tons annually. The expenses attending the importation of a ton of iron from Sweden and Russia, including the duty of eighteen dollars, is full thirty dollars, or fifty per cent. on the cost at the shipping ports in those countries, and operates as a bounty to this extent to the manufacturer of bar iron in this country. The British Government, aware of the importance of this material to England, has recently reduced the duty on foreign iron from £6 10*s.* sterling per ton to £1 10*s.*; and it is well known that an immense quantity is manufactured in Great Britain from native

ore. On hemp the English duty is only £4 13*s.* 4*d.* sterling per ton; whereas the duty here on its importation is $35. It is true that hemp is not cultivated in England, and the moderate duty there is, doubtless, to encourage navigation. In this country it is certainly desirable to increase the quantity raised as well as to improve the quality; but not by so heavy a tax on foreign hemp as will tend to the entire prostration of the ship-owner. The expenses attached to every ton of hemp imported into the United States from the place of shipment in Russia, including the present duty, cannot be less than sixty-five dollars, which should be considered an ample bounty. The duty on sail-cloth is now sufficiently high to protect the manufacturer.

The molasses trade we consider extremely valuable to the country. There was imported into this town in 1827, 856,512 gallons, chiefly from Cuba, and as much, or rather more, in 1826, and all paid for in the domestic productions of the United States, viz: beef, pork, lard, cheese, butter, vegetables, boards, staves, hoops, &c. The amount of exports in these articles to the West Indies is annually increasing, as may be seen by referring to the annexed table. If the duty on molasses be doubled, as proposed by the committee, it will lessen the trade with Cuba, and may tend to further impositions there on the products of the United States when imported into Cuba. It should be mentioned that, besides the molasses imported into this town, there is probably five to six hundred thousand gallons brought to Newport, Bristol, Warren, &c., making nearly one million and a half gallons annually imported into Rhode Island. If this plan of increasing the duties, *not for revenue* but to protect manufacturers, is intended, finally, to prohibit importations, what is to become of that portion of our southern products that cannot be consumed in this country? Can foreign nations receive them if we take nothing in return? How is our Government, in such a state of things, to be supported? By an excise on manufacturing industry, or by a direct tax on the landed property of the country? It may be useful to look forward.

We repeat, that the permanent prosperity of the manufacturing classes is very interesting to this State, as well as to the country at large; several of us have capital embarked in manufactures, and, of course, are anxious for their success, but not to the ruin or essential injury of other interests. We believe if a more rigid economy, accompanied by the usual attention to improvement, was more generally adopted, there would be less occasion to apply to Congress at every session for increased protection.

We shall not seek to enforce, by the addition of names, the suggestions now made for your consideration, knowing that you are sufficiently acquainted with the feelings and pursuits of the inhabitants of this State to be convinced that the sentiments we have expressed must command the assent of most Rhode Islanders.

We have the honor to be, very respectfully, gentlemen, your obedient servants,

NICHOLAS BROWN.
THOMAS P. IVES.
CYRUS BUTLER.
RICHMOND BULLARK.
WM. CHURCH.
CARLO MAURAN.
BENJ. CLIFFORD.
ED. CARRINGTON & CO.

Hon. ASHER ROBBINS and Hon. NEHEMIAH R. KNIGHT, *of the Senate.*
Hon. TRISTAM BURGES and Hon. DUTEE J. PEARCE, *of the House of Representatives.*

Value of domestic articles exported in—	To Cuba.	Other West Indies.	All other places.	Total.	Molasses imported.
					Gallons.
1824	$96,918	$69,387	$185,574	$351,879	580,017
1825	99,627	88,408	208,120	396,155	454,509
1826	168,213	76,876	173,165	418,254	876,195
1827	207,844	59,836	180,213	447,893	856,512

20TH CONGRESS.] No. 873. [1ST SESSION.

AGAINST INCREASE OF DUTIES ON IMPORTS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES MARCH 3, 1828.

At a very numerous and respectable meeting of the inhabitants of the county of Dutchess, in the State of New York, opposed to the prohibitory system, composed of all classes of citizens and without reference to their political opinions, convened pursuant to a call from the inhabitants of the town of Poughkeepsie, and held at the house of William Germond, in Pleasant Valley, on Monday the 18th February, 1828, William Bard, Esq., of Hyde Park, was called to the chair, and Josiah Williams, Esq., of Poughkeepsie, and Joseph C. Hoffman, of Freedom, were appointed secretaries. The following resolution and memorial were adopted by the meeting, and the undersigned appointed a committee to forward the same to Congress, in the name and behalf of the meeting:

Resolved, That this meeting, alarmed by the active and unwearied exertions of the advocates of the high tariff or prohibitory system, and by the measures they have proposed and are now urging Congress to force upon the country, beg leave, respectfully, to lay before that honorable body the following memorial, expressive of their views and feelings on that important subject, and to earnestly recommend it to their consideration.

To the Congress of the United States:

The memorial of the undersigned, inhabitants of the county of Dutchess and State of New York, respectfully presents: That your memorialists would feel themselves unwarranted in presenting themselves to the notice of your honorable body, were they not justified in the measure by the example of a

portion of their fellow-citizens who entertain different opinions, and did we not believe it to be our duty to correct, so far as we can, what we are constrained to think are erroneous representations of the condition and sentiments of the inhabitants of Dutchess county.

We have lately seen in circulation amongst us a memorial to your honorable body soliciting additional protection for wool-growers and manufacturers, praying for the imposition of prohibitory duties upon foreign importations, and representing the agricultural, mechanic, manufacturing, and laboring population of this county as in a state of extreme depression, from which no relief can be hoped or expected unless through the interposition of Congress, by the adoption of the prohibitory or, as it is sometimes termed, "the American system;" and that those classes of our citizens were generally importunate and eager that such an interference by Congress should be immediately attempted in their behalf.

To the advocates of that memorial the undersigned very freely concede their claims to considerable numbers, great respectability, intelligence, and wealth, and undenied sincerity in their opinions; but, with the same freedom we must beg leave, respectfully, to dissent from their representations and to differ from their opinions. We have no wish to intimate or prescribe a policy for the adoption of Congress; we rather confide in their wisdom to discover and establish those just and equal measures of national legislation which will operate for the public benefit, and do not presume that our sentiments or suggestions will enlighten their deliberations or affect their decisions; we therefore shall not in this memorial, except in a very limited degree, enter into a discussion to show the foundation of our belief, nor to point out the mistakes as to facts, nor the fallacies as to reasoning in which our opponents have indulged with a latitude so unbounded, and with absurdities so glaring as to produce great surprise on the part of this community, and almost an entire immolation of their own theories. We have an humbler object; we only claim that our condition, our opinions, and our wishes may be neither misrepresented nor misunderstood; and we therefore most respectfully represent to Congress that, in our judgment, the agricultural, manufacturing, and laboring population of Dutchess county is not in a depressed condition; we believe that our agriculturists are substantially prosperous and flourishing, and we think we hazard little in asserting that they were never more so. The time has been when their incomes were numerically greater, but the present prices which their produce commands afford them the means of purchasing land and all the necessaries of life, at their present value, in much greater abundance than was ever known before. It is with them as with every other class—one dollar is now worth what two were in former times; and if constant progressive improvement in cultivation, in buildings and enclosures, in stock and in implements; if freedom from embarrassment and debt; if the enjoyment of great abundance of the necessaries, comforts, and even luxuries of life; if the regular and steady accumulation of capital and wealth be any evidences (as we think they are) of the prosperity of those who possess and enjoy them, then do we confidently assert that our agricultural citizens are a prosperous and happy people.

It is generally admitted that the wages of labor never before have been so high in proportion to the expenses of subsistence; and the scarcity of labor, with the attending difficulty of procuring it, for all the common and domestic occupations of society, are subjects of universal complaint in this section of the country. So far from there being an excess of labor, there is a deficiency; and the industry of the people, instead of languishing and declining, is now actually impelled to unusual exertions by the almost unexampled productiveness of its efforts in every manual employment.

We know of no distress among that meritorious class of our citizens who are engaged in mechanic occupations; their general comfort, independence, and success, are plainly evident to all who are familiar with their condition; and their welfare and prosperity, being common to their fellow-citizens of the laboring and agricultural classes, become and present a just occasion of public congratulation to all, and of sincere and unaffected gratitude to Heaven.

Of the wool-growing and wool manufacturing interests in this county, had we relied on the common indications of prosperous circumstances, we should have believed that they also were participators in the general weal, and now entertain a different opinion only from a reliance on and respect for their uniform and reiterated declarations of their great disadvantages, and the imminent distress overshadowing their prospects. We respectfully present to Congress that we know of no class of our citizens, with the exceptions aforesaid, (if, indeed, these are exceptions,) who do not now receive a reasonable and competent recompense for their capital, skill, labor, and industry, employed in the various and diversified business of the county; that we know of no other interests which require additional encouragement or legislative protection.

The transition of the civilized world from war to peace has terminated the career of hazardous speculation, uncertain pursuits, great vicissitudes, and individual extravagance, incident to the one, and restored that serene condition of moderate emolument, regular employment, permanent uniformity, and practical economy, which the benignity of Heaven has rendered inseparable from the other. Having accomplished this change, we believe that our country is now moving onward to the destiny which awaits her, with sufficient rapidity for the development and establishment of her resources, her industry, and her wealth; that the natural increase and condensation of her population will, of itself, spontaneously supply the manufactures, and the undirected ingenuity of her citizens discover the proper time for the necessary and advantageous employment of her industry and capital; and that such an improvement is preferable to an artificial and premature cultivation of the pursuits and employments peculiar and appropriate to a more advanced period of our national existence. We, therefore, deprecate the introduction of any system which may change the present happy aspect of our affairs, and, by attempting to prove what is now reasonably good, lead to evils and injuries beyond the power of correction, and leave us worse instead of better.

Against the prohibitory system, and against the bill now before the House of Representatives as a part of that system, and in our judgment amounting, if passed in the present form, to an interdict upon foreign importations, we beg leave, most respectfully and seriously, to remonstrate.

We have long enjoyed, and as long flourished in the enjoyment of a system of moderate imports, unrestricted industry, and universal intercourse and interchange of our commodities with the other nations of the earth. Their restrictions and prohibitions have injured us less than themselves; what we have had to sell they have bought, and our purchases have been made with surplus productions, for which no adequate demand could be furnished in the establishment of home manufacturing. When we cease to buy we must also cease to sell; and the redundancy of our southern agricultural productions, consequent upon the loss of our foreign markets, must produce a ruinous reaction and destruction of the great and invaluable internal trade between the south and the north. The diminution of our national revenue, and the

establishment of direct taxation, with the corrupting increase of smuggling, are evils which, in the minds of your memorialists, seem inseparable from the introduction of the prohibitory system.

The destruction of much of our foreign commerce, and the ruin of a portion of our commercial and shipping interests, seem to us plainly incident to the same policy; and we cannot but advert to the encouragement which the wisdom of our country has hitherto bestowed upon them as an argument most irresistibly enforced by all our past and present prosperity for still fostering and protecting them. Nor can your memorialists believe that a further increase of the tariff is necessary for our national independence and honor. Our present advances furnish the elements of any requisite extension of manufacturing, and warrant the belief that any exigency of war or non-intercourse, however unexpected, would be soon met by the enterprise and habitual energy of our people.

Unable to comprehend how the necessity of higher prices for woolen manufactures, so loudly asserted by the high tariff advocates, can possibly be reconciled with that reduction which these same men promise from domestic competition, we are constrained to aver our belief that the embarrassments and distress of which they now complain are to be imputed to their own injudicious investments and improvident management, rather than to any inadequacy of recompence for skill, industry, and capital, when properly and economically employed in manufacturing. Still less can we comprehend the necessity of that exorbitant encouragement which they demand; and we trust that the wisdom and firmness of Congress will long hesitate before anything is conceded, and then yielded only on conviction, in moderate measures, and in gradual and almost imperceptible impositions. Especially do we hope this, when we reflect that an increase of price in woolens (which, disguise it as they may, is the certain object and consequence of an increased tariff,) will fall with peculiar severity upon the laboring and poorer classes of our community, and be, in effect, helping those who least of all need assistance, by still more impoverishing those who most of all should be protected.

We disclaim any hostility to domestic manufactures; we wish them success and improvement, and we believe them in the path of prosperity and permanence; but we should regret to behold their advancement accelerated by any infringement upon other interests, or purchased at the expense and sacrifice of those branches of national industry which we have been taught to regard as equally, and, perhaps, more important and indispensable.

In proclaiming these sentiments, your memorialists are aware that they incur the heavy censures of their opponents, who do not hesitate to impute our conduct to infatuated ignorance, or to motives of a more censurable character and still darker complexion. We have no wish to recriminate; and without professing more than common zeal and devotion for the public welfare, and claiming no more patriotism than we trust belongs to the great body of our citizens, we only ask that consideration for our opinions which they may rightfully expect from having received the sanction of our revolutionary sages, and the approbation of no small portion of the wisdom, and talents, and virtue of the preceding and present generations.

In conclusion, your memorialists would respectfully repeat that the county of Dutchess is now substantially prosperous and flourishing; that the agricultural, laboring, and mechanic population are gradually and permanently increasing in independence, comfort, and wealth; that if (as we should doubt) her wool-growers and wool manufacturers do require additional encouragement, a very moderate augmentation of that which they now enjoy would be amply sufficient; and that the proposed increase of the tariff is, in our judgment, beyond the bounds of moderation and wisdom, and would inflict upon the great body of our citizens an injury infinitely greater than could be recompensed by any possible benefits to those who are its only advocates. And, further, we do confidently represent to your honorable body that the views and opinions expressed in this memorial, in relation to the prohibitory system and the proposed tariff bill, are the common views and opinions of a large majority (if not of four-fifths) of the inhabitants of Dutchess county, and who, with us, humbly trust to the independence and wisdom of Congress to protect us from the adoption of a system of no general utility, but pregnant with consequences of universal and indiscriminate public injury.

All of which is most respectfully submitted.

RICHARD D. DAVIS,
HENRY A. LIVINGSTON,
LEONARD MAISON,
FREDERICK BARNARD,
ABRAHAM G. STORM,
JOHN V. B. VARICK,
ISAAC H. VERVALIN,

Corresponding Committee, in the name and behalf of the said meeting.

20TH CONGRESS.] No. 874. [1ST SESSION.

FOR SPECIFIC DUTY ON IMPORTED UMBRELLAS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES MARCH 3, 1828.

To the Senate and House of Representatives of the United States in Congress assembled:

This memorial of the proprietors of the Hingham Umbrella Manufactory humbly showeth: That the duty of 7½ cents per square yard on imported cotton cloths of inferior qualities induces the manufacture of almost every description of low price cotton goods excepting umbrella ginghams. This article, although legally subject to the square yard duty when imported in the piece, is nevertheless admitted to entry as a component part of umbrellas, at an ad valorem duty of 30 per centum. The protecting duty

of 7½ cents the square yard being thus virtually evaded, as respects umbrella ginghams, there exists no inducement to manufacture them in this country, and, therefore, the American umbrella makers are dependent on England for their supply of this article, on which they are compelled to pay a square yard duty amounting to about 60 per centum.

Owing to the unequal operation of the tariff in this particular, it is impossible for the American manufacturers of umbrellas to hold a competition with those of England; and, consequently, the profit on the labor of making umbrellas, *even for the consumption of the United States*, is thrown into the hands of foreigners. The *square yard* duty on a sufficient quantity of gingham to cover an umbrella amounts to more than the *ad valorem duty* on an *entire umbrella* when imported in a manufactured state. This your memorialists conceive to be neither equitable nor politic; and they believe it was never the intention of Congress that the law should operate in this way, to the prejudice of American industry. Therefore, your memorialists humbly pray that the evil of which they complain may be remedied by laying a *specific duty* on imported cotton umbrellas of such an amount as will place the American umbrella manufacturer on an *equal* footing (at least) with the English; and, at the same time, prevent those impositions on the revenue which your memorialists believe have been too frequently practiced by invoicing umbrellas below their actual cost. Your memorialists further pray that silk umbrellas, made in the United States, may be entitled to a drawback, when exported, equal to the amount of duty which may have been paid on the silk cloth, which would enable this country to supply the West India and South American markets with umbrellas. By granting these petitions your memorialists believe that the important fisheries to the Brazil Banks (whence the whalebone is derived) would be fostered and extended. And your memorialists will ever pray.

The proprietors of the Hingham Umbrella Manufactory, by their agent,

LEWIS GROSVENOR.

HINGHAM, *February* 21, 1828.

20TH CONGRESS.] **No. 875.** [1ST SESSION.

AGAINST INCREASE OF DUTIES ON IMPORTS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES MARCH 3, 1828.

To the honorable the Senate and House of Representatives of the United States of America in Congress assembled:

The undersigned, citizens of Bristol, in the State of Rhode Island, respectfully represent: That they have seen, with concern, that a bill is reported to your body providing a great increase of duties on imported molasses, hemp, iron, and duck, and a repeal of the law allowing a drawback of duties on the exportation of rum distilled from imported molasses; and, although it may seem arrogant in us to attempt to enlighten your honors on the policy of the bill, yet we trust that the consideration that it would affect most ruinously the commercial and manufacturing interests of this district will be an apology for the interposition of our views and wishes.

The committee which reported the bill have, doubtless, correctly ascertained the amount of molasses imported into the eastern States, but have, probably, underrated the quantity consumed in them before distillation. It is in such general use here, in its original state, as justly to be considered a necessary of life, and makes a part of the daily beverage of almost every family. We add, that it is a cheap and wholesome one, for which grain cannot be wrought into a substitute. A large portion is, indeed, distilled, and a portion of this again exported for sale, thus answering the valuable purpose of a material for the employment of commercial and manufacturing enterprise, industry, and capital. And for what is this article to be excluded? (for its exclusion would be the necessary effect, and, indeed, must be the design of the bill, to give any hope of attaining its avowed object,) not to favor a section of the country in which it is made, and which would supply its place in *kind*, and whose interests languish for want of protection—no; that small section is now amply protected, and its interests highly prosperous—but to improve the market and enhance the price of grain in other sections. Foregoing the discussion of the policy of augmenting, if practicable, the price of breadstuffs in a country seeking to encourage and establish, on a permanent basis, domestic manufactures, and finding the greatest obstacle to their success in the high price of labor and subsistence, we would ask, first, whether the agricultural interest at large would be benefitted by the proposed measure? and if so, then, whether the benefit to that interest would compensate for the injury to be inflicted on a commerce, now languishing, for the destruction of a considerable branch of manufactures, with loss of the capital invested in buildings and utensils, and for the evil of an undue taxation of a necessary of life? In solving the first question, let it be considered that a large quantity of agricultural products of almost every kind, suitable for exportation, is now bartered in the purchase of molasses in the ports of Cuba, which, without the benefit of this exchange, would remain on hand, depressing the price to the grower, or perishing in his possession. No profit is generally made in this trade on the outward cargo, which is now carried out only to create a fund for investment in a return cargo. Let it also be considered that the commerce employed in importing, and the manufacturing industry exercised in converting this article, require for their support a considerable supply of the productions of the soil. Let these facts be well considered, and the tendency of the bill to the relief of the agricultural interest may well be doubted. But suppose a small increase in the price of breadstuffs in our own market to result, at first, from the passage of the bill, would not the check thereby given to the exportation of these soon obviate this effect, and, at the same time, jeopard the few remaining foreign markets to which they are now admitted?

In every point of view we are constrained to consider the imposition of any additional duty on molasses as highly impolitic, and that the true principles of a judicious tariff require additional facilities for the exportation of the rum into which a portion of it is distilled.

Of the remaining articles mentioned in this memorial, as proposed to be subjected to higher duties,

we have only to remind you that their admission into the country barely enables the shipping interest to sustain a competition with that of the European nations in the carrying of colonial produce from the West Indies to the north of Europe, and that they are all essential to the interests of navigation; that the first two, hemp and iron, may be regarded in the light of raw materials, on which the manufacturing industry of the country is extensively exercised; that the duty upon them is now high, and that, from the remoteness of the countries from which they are imported, the freight of them is necessarily high, and even the export charges up the Baltic are quite considerable; all which operates as a bounty and protection on the domestic production of the corresponding article, fully adequate to its production to the requisite extent, unless some impediment exists requiring for its removal a sacrifice to the interests of commerce, which, at the present time, it is unable to sustain.

Wherefore your memorialists humbly pray that no increase of duties on the articles before mentioned may, at this time, be made, and that the drawback of duty on the exportation of rum may still be allowed.

BRISTOL, RHODE ISLAND, *February* 19, 1828.

20TH CONGRESS.] No. 876. [1ST SESSION.

IN FAVOR OF INCREASE OF DUTIES ON IMPORTS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES MARCH 3, 1828.

To the Senate and House of Representatives of the United States in Congress assembled:

The petition and representation of the subscribers, citizens of the county of Otsego, in the State of New York, respectfully show: That your petitioners constitute a portion of the people of that large district of our country composed of the grain-growing, wool-growing, and manufacturing States, whose industry and prudence, perseverance and economy, are rendered unavailing by the influence of what has been *miscalled* the "*free trade system*" of England; that system which, while it deluges our country with the manufactures of England, refuses to take scarcely anything of the productions of our soil in return. This will appear by the fact that, during the year ending the 30th of September, 1826, there were exported from this country only 36 barrels of beef and 26 barrels of pork to the Kingdom of Great Britain and Ireland; during which time the same district of country imported $17,000,000 worth of British goods. They have refused to take our breadstuffs, except under such restrictions and regulations as amount to a prohibition of this principal staple of our country. In the year ending September 30, 1826, the whole amount of the products of the farmers in beef, pork, flour, corn, &c., &c., exported as above, was in the pitiful sum of $313,079. In the same year the whole amount of all the articles of every description received into the United Kingdom, from a population consuming seventeen millions of dollars' worth of British goods, was only about $1,500,000. We would ask, why does not the British Government, as an evidence of its sincerity in its boasted "*free trade system*," receive our breadstuffs and meats? It is evident that we could sustain their people in breadstuffs and meats at *one-half* the price it now costs them, provided their Government would allow a trade in these articles. In respect to free trade and *reciprocity*, the island of *Cuba* is of more importance to us than the whole of Europe! These *facts* are an unfortunate commentary on the boasted "*free trade and reciprocity system*" of England.

If the British Government is compelled by a lordly and overgrown aristocracy to submit to these regulations, in order to keep up the value of land and rentals, we pray your honorable bodies not to allow them any longer to assess upon the free people of this country the costs of keeping up their expensive and splendid establishments.

If the cold-hearted aristocracy of England shall keep *their* people in slavery, to add decorations to their gorgeous trappings and titled splendors, we beseech your honorable bodies no longer to allow the voice of American suffering to mingle with the cries of distress that follow the car of England's King.

To "buy cheap and sell dear" is a favorite saying with certain economists. But how buy at all, unless we can sell? Why buy when we can make as cheaply for ourselves? Proper protection to the great business of fabricating woolen cloths is of incalculable importance to the manufacturers not only, but to the whole body of farmers and mechanics throughout this immense district of our country, as the prosperity or decline of this essential interest has a corresponding effect on the agriculture and mechanic arts thoughout every branch of these great departments of industry.

It has been said that it will not do to resort to restrictions; that we do not grow wool enough for home consumption. By strict examination of the consumption in fifty families in Washington county, Pennsylvania, who use no foreign woolens or other cloths than what they make out of their own wool, it appears that five pounds are required for each person annually. Taking this as a basis, and our present population at twelve millions, 60,000,000 pounds are required. The present number of sheep in the United States cannot be less than 20,000,000, and a steady market for wool would insure their being double in number in three years. There is at this moment on hand, awaiting a favorable market, at least 20,000,000 pounds, which being added to the products of 20,000,000 sheep, we shall have on the first of June next 70,000,000 pounds, which will be more than a supply of the raw material. It has been estimated that in 1826 our own machinery worked more than thirty millions of pounds, and this, too, while very many of the establishments were not operated at all, and very few of those that were worked were pushed to more than half of their ability, on account of the fraudulent introduction of British goods. We offer the following calculations which go to exhibit only *some* of the features which give to this interest unquestionable claims of being considered of permanent importance: 60,000,000 pounds of wool at the low price of 33⅓ cents is $20,000,000. It is estimated that each pound will make one square yard of fulled cloth, and that the labor and cost of fabricating each yard will constitute two-thirds of its accepted value; and we have added to

the value of the raw material $40,000,000. Thus we have $60,000,000 as the annual aggregate value of this branch of industry to the farmers and manufacturers of our country, and this, too, without taking into consideration the *immense* market to be created for the products of the farmers for the supply of all concerned. In the language of President Cooper, "*How do the boasted panegyrics on foreign trade dwindle into insignificance when set in competition with this!*"

According to existing laws it is in the power of foreign capitalists, by means of their agents in this country, almost at any moment entirely to derange this important interest. It is supposed, that of the $7,000,000 worth of British woolens consumed in the year ending 30th September, 1826, at least $5,000,000 were imported on foreign account; that the frauds committed on the revenue through the medium of unprincipled agents, false invoices, and false consignments, enabled those goods to be sold at auction at about 25 per cent. below their cost to the regular American importer; and thus these foreign capitalists, intent on the destruction of our "*infant establishments*," manage materially to affect, if not entirely to distract and derange, one of the principal elements of the comfort, prosperity, and happiness of eight millions of people.

If there should be done for this great interest what has been done for cotton, we can see no good reason why it should not speedily attain the same elevation and prosperity. In the year 1808 there were in the whole country only about 3,000 spindles, consuming only about 300,000 pounds. In the last year it is estimated that the manufacture of this invaluable article will be extended to more than *seventy millions of pounds*, having supplied the home demand for all the coarser fabrics, and furnished more than a million of dollars worth for exportation. We would respectfully suggest that something be done further to encourage the manufacture of *fine* printed and colored cotton goods, which, calculating on our own supply, would extend the consumption of the raw material by our own machinery many millions of pounds, and save to the country about six millions of dollars annually. With proper protection it will not be presuming too much to say that in a few years all those articles may go into the foreign commerce of the country, and, under the auspices of our own patriotic and enterprising merchants, in ships navigated by our own brave and hardy seamen, protected by the "constellated flag," will find their way into all countries from the "burning line to the icy barriers of the north and south," and, partaking of those beneficial exchanges suggested by the liberal and philanthropic spirit of honorable commerce, carry the knowledge of our power and the freedom of our country for the benefit, refinement, and happiness of man.

We therefore pray your honorable bodies to grant such protection to the several manufactures as is enumerated and suggested in a petition from a convention of delegates assembled at Harrisburg, in the State of Pennsylvania, on the 3d of August, 1827, that your petitioners, being protected in their lawful pursuits, may have new cause to cling to the institutions of their country, and that, by the exercise of industry and perseverance, of prudence and economy, they may cherish the well-founded hope of once more seeing the time when they may rejoice in the glory of their country, and in the happiness of their fellow-citizens.

20TH CONGRESS.] **No. 877.** [1ST SESSION.

IN FAVOR OF INCREASE OF DUTIES ON IMPORTS.

COMMUNICATED TO THE SENATE MARCH 3, 1828.

At a numerous and highly respectable meeting of the manufacturers of the city of Philadelphia and its vicinity, and the friends to the increased protection of manufactures, held, pursuant to public notice, on Monday, the 25th of February, at the Musical Fund Hall, the following resolutions were unanimously adopted:

1. *Resolved*, That, in supporting manufactures, we disown party attachments, and will uphold the industry of our country, as its first interest, superior to all others.

2. *Resolved*, That we disclaim all measures having for their object the exclusive benefit of any particular class of our citizens; that we desire the protection of manufactures for the good of the country at large, of its agriculture, commerce, and general prosperity.

3. *Resolved*, That the supporters of manufactures are true friends of commerce, and that those are greatly mistaken who oppose the protection of manufactures as detrimental to our trade.

4. *Resolved*, That the transportation of the raw materials for our manufactures, and the exportation of the manufactured articles, form a considerable share of the foreign commerce of the United States, and constitute the principal part of our coasting trade, which has been estimated to amount to between two and three hundred millions of dollars per annum.

5. *Resolved*, That our navigation, and all the most flourishing trades and mechanic arts of our country, owe their success to protecting duties, particularly ship-building, coach-making, cabinet work, the manufacture of hats, nails, glass, shoes and boots, paints, chemicals, paper, books, all the manufactures of leather, tobacco, coarse cotton goods, and the coarser articles of ironmongery; all which are now furnished better in quality and lower in price in consequence of the support thus given to their manufacture.

6. *Resolved*, That our country possesses the capacity of raising wool to an immense extent, and of manufacturing every kind of woolen cloth; and that nothing but sufficient governmental protection is wanting to insure a steady and profitable market for the wool, and the general productions of the farmer, and the cloths of the manufacturer.

7. *Resolved*, That the advantages of internal improvements, by turnpikes, canals, and railroads, are greatly enhanced by manufactures, which promote exchanges, quicken circulation, and spread prosperity throughout the interior of the country.

8. *Resolved*, As the opinion of this meeting, that a further increase of the square yard duty on cotton goods to a minimum of forty cents would insure the same beneficial results in the finer uncolored, and in the dyed, stained, and printed cottons, as have already been attained in the coarser fabrics, and would much increase the domestic market for the great staple of the southern States.

9. *Resolved*, That the recommendations of the Harrisburg convention were adopted by that body

after a thorough investigation of the interests of all parties concerned; and, as the best judgment of an assembly, two-thirds of which were farmers and wool-growers, from thirteen States of the Union, we hope they will meet the most serious attention of the Congress of the United States.

10. *Resolved*, That the tariff bill reported by the Committee on Manufactures would, if enacted into a law, deeply injure the interests of our farmers and manufacturers of wool and flax. The duty on the low priced wool, costing under eight cents per pound, would prevent the manufacture of woolens of the description now made therefrom; while the exclusion of that kind of wool would in nowise benefit the wool-growers of the United States, as no such wool is now produced in this country, nor could it be with any advantage to the sheep owner; and the duty on flax would materially injure, if not destroy, its manufacture.

11. *Resolved*, That the minimum duty on imported woolens of one dollar per square yard in the present tariff bill would produce the most serious injury to the farmers and wool-growers, and to the manufacturers of the kind of cloths which would otherwise be made in great quantities from wool grown in the United States, but which, under that provision, would be imported from England.

12. *Resolved*, That a committee be now appointed to respectfully transmit to our members of Congress a copy of these resolutions, and to urge upon them the necessity of procuring, at this session, the passage of a tariff bill, founded upon the recommendations of the Harrisburg convention.

It was also unanimously

Resolved, That China ware (or porcelain) be added to the list of the articles recommended for protection in the above resolutions.

And it was

Resolved, That Colonel Peter A. Browne, Mathew Carey, William Young, J. J. Borie, and Benjamin Chew, jr., Esquires, be appointed on the committee created by the 12th resolution adopted by this meeting.

MATHEW CAREY,
Chairman of the meeting.

Attest:
WM. YOUNG, } *Secretaries.*
B. CHEW, Jr., }

PHILADELPHIA, *February* 26, 1828.

20TH CONGRESS.] No. 878. [1ST SESSION.

IN FAVOR OF INCREASE OF DUTIES ON IMPORTS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES MARCH 5, 1828.

At a meeting of a number of the wool-growers of the county of Washington, Pennsylvania, convened at the court-house, in the borough of Washington, on Saturday, the 1st day of March, A. D. 1828, in pursuance of a public notice for that purpose, Joseph Ritner, Esq., was called to the chair, and Samuel Hazlett and John S. Brady appointed secretaries.

The memorial prepared by the committee appointed at a former meeting to Congress, on the subject of the revision of the bill reported by the Committee on Manufactures, was read and adopted, and signed by all the wool-growers present.

The following resolutions were offered, and unanimously adopted:

Resolved, That the project of the bill of the Harrisburg convention, so far as regards wool and woolens, meets with the decided and cordial approbation of this meeting, and that it ought to be sanctioned by the constituted authorities.

Resolved, Independently of the intrinsic merits of the bill proposed by that convention, which will bear the strictest scrutiny and examination, that there is strong ground for our *faith* and confidence, arising out of the "material" of which it was composed, embracing some of the most *enlightened*, *persevering*, and *disinterested patriarchs* of the American system. It consisted principally of *actual* and practical wool-growers and manufacturers, who, in a spirit of mutual confidence, liberality, and concession, fixed the rate of protection for each branch.

Resolved, We are constrained, after the most anxious and deliberate examination we are capable of giving the subject, to express our decided conviction that the provisions of the bill now pending before Congress, so far as regards coarse wool and woolens, will, in its practical operation, prove not merely illusory, but destructive to both branches.

Resolved, That a committee be appointed to forward the memorial to Congress, and procure signatures to similar memorials to be forwarded in like manner, and that the chairman appoint said committee. Messrs. Alexander Reed, Thomas McGiffin, Doctor John Wishart, Samuel Hazlett, and Samuel Cunningham, were nominated by the chair as said committee, and the nomination approved by the meeting.

Resolved, That the foregoing proceedings be published in the newspapers of Washington, and that a copy of the same be forwarded to the honorable Speaker of the House of Representatives of the United States.

JOSEPH RITNER, *Chairman.*

JOHN S. BRADY, } *Secretaries.*
SAM'L HAZLETT, }

To the honorable the Speaker of the House of Representatives of the United States:

SIR: In the exercise of a privilege secured equally to all the citizens of this free and happy Republic, we present ourselves to the honorable body over which you preside in the character of petitioners. The bill now pending before Congress, purporting to give further protection, encouragement, and security to American industry, will have a direct and important bearing on our individual interests and pursuits. We are wool-growers, and, in common with a large proportion of our fellow-citizens of this county engaged in the same business, have a direct interest in that branch of the bill relating to unmanufactured wool. But it did not, nor could it, escape our attention and certain conviction that the *value and effect*

of any increased duty on foreign wool, as a protection to us against foreign competition, must necessarily and essentially depend upon the *extent* and *adequacy* of that which is given to the manufacturer of woolens. The *price* of our wool must depend on the *demand;* the *consumption* must be insured; the inducement and ability to purchase by our own *manufacturers* must be at least cotemporaneously secured; otherwise vain, delusive, and deceptive will be any rate of protection to us, however nominally high and extravagant. Our interests and those of the manufacturers are inseparable—are "one and indivisible." They are mutually dependent on each other; and we are constrained to view with distrust any statements of *facts* or *opinions* tending, let the intent be what it may, to excite jealousy and suspicion in our minds against the manufacturers. Conscious ourselves of our own *fairness* and integrity of purpose in asking adequate, and *merely* adequate, protection to our interests, we disclaim all suspicion as to the equal fairness of the manufacturers as a class.

The security of both interests depends, not upon the mere *fact* of the passage of a bill for our protection, but upon the practical operation of that measure. If, after the same exclusive possession of the *home* market as has already been given to other objects, we do not produce similar advantages to the country, to the *consumer*, giving a better *fabric* at a less price, we are entirely aware that a *reaction* is inevitable, and that any advantage which might be obtained by a momentary delusion or deception must be as transient as the means of attaining it would be disreputable. The *tie*, then, which ought and must limit the intelligent manufacturer to the claim of *merely* adequate protection is as strong as that of self-preservation. We are sensible of the intrinsic difficulty which exists in fixing any precise rate of protection which will prove, by experience, alike beneficial to the *producer* and the *consumer*. Depending upon so many facts and circumstances, both *domestic* and *foreign*, precise accuracy or mathematical certainty is unattainable. The present bill, as we understand it, and can make any calculation as to its practical operation, will exclude all foreign *coarse* wool, not only the Smyrna and South American, but that which would come in competition with our common native wool, and probably under half blood merino. We doubt the policy of excluding the Smyrna wool and that of a similar description, inasmuch as we understand it to be used (and capable of *little*, if of any other use) in the coarser kinds of negro clothing and *headings* for fine cloths. The price at which the native or common wool *can* be afforded by the grower will preclude the manufacturer from purchasing it as a substitute, and, in that event, that branch of domestic *manufacture* and *supply* must cease. We would therefore suggest the propriety of admitting all *clean* wool costing under eight cents free of duty, or with barely a duty of 10, 15, or 20 per cent. ad valorem.

We cordially approve of that feature of the bill which secures the home market to our own coarser kinds of wool, under the belief of its being an established fact that the *domestic supply* of this description of wool is equal to the demand which is necessary to supply our *own market* with that kind of cloths which are manufactured of such wool. We cannot discover, however, that the manufacture of this description of cloth is, as we think it ought to be, put upon an equality of protection with the wool out of which it is made. Herein lies the great error, as we do consider that the *capacity* of our manufacturers to supply the *home market* with this description of cloths is as certain as that *we* can supply. The committee affirm it as an established fact that the British manufacturer *now* obtains the raw material at fifty per cent. less cost than the American manufacturer can, and that the raw material is one-half the cost of the manufactured article. Now, taking these positions to be true, and we believe them to be substantially so, what will be the situation of the manufacturer of such cloths under the operation of the proposed tariff on wool and that on the manufacture of the same relative description? This kind of wool will have a protection, amounting to prohibition, exceeding one hundred and twenty per cent.; whereas the cloths manufactured from that wool only receive about fifty per cent. Unless, then, we be grossly in error as to this matter, the result must be certain ruin of this branch of domestic manufacture, and, although consequential, yet as certain ruin to the grower of this description of wool, notwithstanding the high rate of duty, plausible and seductive as it may be.

We would, therefore, with all proper diffidence in ourselves, and with all due respect for the "constituted authorities," suggest the addition of the project of the Harrisburg convention, at least so far as regards this branch, viz: the manufacture of cloths costing under two dollars and fifty cents. Indeed, the whole of that project (as regards wool and woolens) meets with our decided and cordial approbation, and has, heretofore, had that of all parties here, and we should be much better satisfied with its adoption, in extenso, than that of any other we have seen. If deemed inadmissible by those who shall decide, we would recommend the following substitute for all cloths costing less than four dollars the square yard, viz: all cloths under fifty cents the square yard shall pay a duty of twenty cents the square yard. From fifty cents to two dollars shall be deemed to have cost two dollars, and pay a duty of forty per cent. From two dollars to four dollars shall be deemed to have cost four dollars the square yard, and shall pay forty per cent. on the square yard.

And also that the duty on wool should be seven cents per pound on all wool costing above eight cents per pound, with thirty per cent. ad valorem, increasing at the rate of five per cent. annually until it arrives at fifty per cent.

MARCH 1, 1828.

20TH CONGRESS.] **No. 879.** [1ST SESSION.

MONTHLY STATEMENTS OF BANK OF THE UNITED STATES FOR 1827.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES MARCH 6, 1828.

TREASURY DEPARTMENT, *March* 4, 1828.

SIR: In compliance with a resolution of the House of Representatives of the 3d instant, I have the honor to transmit the monthly statements of the affairs of the Bank of the United States for the year 1827, as rendered to this Department.

I have the honor to remain, with great respect, your obedient servant,

RICHARD RUSH.

Hon. the SPEAKER *of the House of Representatives.*

DR. *General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein specified.*

Date.	Banks.	Bills discounted on personal security.	Bills discounted on funded debt.	Bills discounted on bank stock.	Domestic bills of exchange.	Foreign bills of exchange.	Real estate.	Treasurer United States.	Due from Bank United States and offices.	Due from State banks.	Losses chargeable to contingent fund.	Deficiencies.	Banking-houses, bonus, and premium on loan.	Expenses.	Notes of Bank United States and offices.	Notes of State banks.	Specie.
1827.																	
Jan. 29	Bank United States....	$2,683,444 16	$7,000 00	$363,466 36	$517,402 22	$434 924 41	$136,399 51	.....	$8,704,122 15	$740,596 96	$115,108 54	.....	$1,053,961 19	$6,274 99	$517,233 95	$262,068 66	$2,191,364 63
22	Office, Portsmouth.....	444,023 51	400 00	5,400 00	58,814 69	.....	942 13	$28,436 48	3,987 48	.....	3,798 33	$9 43	.....	5 00	90,225 00	19,955 00	36,613 07
25	Boston	1,994,963 79	15,040 00	73,297 00	695,077 88	.....	.....	.....	217,675 44	72,000 19	4,507 48	.....	116,699 00	.....	426,110 00	85,798 00	131,783 28
25	Providence	503,389 10	.....	.....	204,731 06	.....	.....	.....	126,555 71	7,235 35	.....	.....	.....	568 09	220,375 00	4,585 00	25,717 44
22	Hartford.....	442,728 33	.....	6,750 00	90,071 12	.....	720 00	14,435 05	88,829 63	1,354 49	3,357 02	33,058 90	.....	.....	39,030 00	5,420 00	34,565 26
24	New York.....	3,215,636 85	3,000 00	47,851 53	177,200 72	.....	.....	.....	2,741,460 64	135,085 09	27,578 58	.....	87,000 00	2,566 76	1,100,110 00	173,494 97	1,208,450 69
22	Baltimore	1,958,137 53	.....	976,730 28	167,403 37	.....	.....	.....	278,509 47	69,776 10	811,573 42	46,375 65	110,657 34	1,569 16	335,000 00	58,820 56	464,000 00
20	Washington	1,236,083 85	.....	143,920 97	98,696 03	.....	60,691 73	231,304 69	772,739 90	61,358 48	80,714 82	10,365 64	30,001 64	9,520 02	229,970 00	29,463 18	47.955 10
23	Richmond	1,352,121 28	.....	58,950 00	142,141 66	.....	44,252 90	.....	85,961 70	74,818 67	21,140 14	87,084 24	35,875 78	7,532 55	202,965 00	42,425 97	150,058 18
20	Norfolk	604,678 79	3,600 00	83,260 00	.....	.....	.....	.....	147,791 66	24,564 52	146,605 44	.....	29,873 14	4,871 52	229,735 00	2,198 96	170,371 40
23	Fayetteville	460,794 07	.....	27,425 00	157,246 37	.....	19,043 47	.....	12,918 23	563,465 80	15,950 31	21,087 05	13,385 02	897 90	111,765 00	20,040 00	25,647 75
16	Charleston	2,307,364 06	22,528 00	721,662 00	513,895 77	.....	2,650 00	.....	.....	55,600 00	41,164 00	.....	67,727 78	1,535 92	423,175 00	95,475 00	386,720 75
16	Savannah	438,827 46	.....	202,910 00	273,093 64	.....	10,367 72	.....	339,236 40	297 94	67,794 00	9,868 87	42,396 54	933 14	430,895 00	137,035 00	438,519 96
5	Mobile	23,111 52	.....	....	22,200 00	.....	.....	.....	1,066 07	3,370 00	.....	.....	.....	1,924 79	267,115 00	1,030 00	53,014 59
1826.																	
Dec. 30	New Orleans ...	2,420,396 72	.....	5,300 00	397,443 86	.....	.....	.....	583,902 93	31,925 05	33,904 57	20,000 00	45,000 00	3,108 57	2,536,995 00	54,450 00	722,714 75
1827.																	
Jan. 9	Louisville	986,844 60	.....	.....	134,486 23	.....	83,571 55	.....	36,772 35	5,466 06	98,312 24	.....	11,514 86	247 00	89,855 00	15,990 49	191,804 14
12	Lexington	724,923 30	.....	.....	198,241 58	.....	269,728 67	5,372 83	115,518 92	7,738 72	72,129 38	.....	.....	228 62	46,145 00	1,650 00	70,473 20
19	Cincinnati.....	379,625 11	.....	518 00	83,897 72	.....	.....	174,663 00	57,774 58	21,882 95	.....	.....	20,000 00	359 41	88,430 00	46,477 00	101,106 86
1826.																	
Dec. 30	Do..Agency	1,201,439 34	.....	.....	.....	.....	1,305,242 80	.....	79,860 79	81,884 36	.....	7,723 14	.....	16,253 95	.....	.....	.....
Nov. 30	Chilicothe . do..	367,244 69	.....	.....	6,200 19	.....	24,394 41	.....	.....	6,707,38	.....	....	.....	881 02	.....	.....	.....
1827.																	
Jan. 24	Pittsburg	679,218 72	....	.....	45,584 47	.....	88,805 00	106,833 63	12,266 07	8,518 45	64,014 13	.....	14,123 13	2,724 60	36,480 00	44,133 00	45,237 27
		24,424,996 78	51,568 00	2,717,441 14	3,983,828 58	434,924 41	2,046,809 89	561,045 68	14,406,950 12	1,973,646 56	1,607,652 40	235,572 92	1,678,215 42	62,003 01	7,421,608 95	1,100,440 79	6,496,118 32
	In transitu from Bank United States to office, Providence															50,000 00	141,000 00
	In transitu from New Orleans to Bank United States.....															91,000 00	
																	6,637,118 32

General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein specified—Continued. CR.

Date.	Banks.	Capital stock.	Notes issued.	Discount, exchange, and interest.	Dividends unclaimed.	Profit and loss.	Contingent fund.	Contingent interest.	Contingent exchange.	Foreign exchange.	Due to the Bank United States and offices.	Due to State banks.	Hottinguer & Co., Paris.	Redemption of public debt.	Deposits of Treasurer of United States.	Deposits of public officers.	Deposits of individuals.
1827.																	
Jan. 29	Bank United States..	$21,395,919 63	$2,182,277 46	$13,687 01	$87,836 00	$1,019,021 42	$4,033,067 11	$8,480 09	$7,600 01	.....	$3,505,990 01	$690,561 41	$67,124 79	$174,533 73	$1,190,893 56	$240,340 74	$1,126,634 26
22	Office, Portsmouth...	300,000 00	213,415 00	5,202 29	450 00	.....	.....	.....	.....	.....	147,185 82	.....	.....	.....	.....	14,898 38	11,584 67
25	Boston	1,500,000 00	717,690 00	19,693 34	12,696 00	.....	.....	.....	.....	.....	344,650 67	148,319 70	.....	34,045 19	549,358 31	296,012 48	210,486 37
25	Providence ...	600,000 00	302,595 00	5,960 60	1,254 00	.....	.....	.....	.....	.....	45,509 98	17,676 85	.....	1,900 00	54,743 05	44,295 21	19,223 06
22	Hartford	300,000 00	285,502 50	4,229 26	2,874 00	.....	.....	.....	.....	.....	83,910 71	3,227 46	.....	.....	.....	46,013 07	34,825 80
24	New York....	2,500,000 00	1,361,992 50	32,245 76	30,456 75	.....	.....	.....	.....	.....	615,389 06	325,601 11	.....	197,078 19	2,681,049 56	369,831 08	802,791 82
22	Baltimore	1,700,000 00	823,472 50	17,364 37	28,283 00	139 30	.....	.....	.....	.....	2,626,391 45	75,304 57	.....	20,635 22	206,260 58	43,924 86	619,431 32
20	Washington ..	500,000 00	1,042,067 50	9,612 52	6,555 25	.....	.....	.....	.....	.....	60,659 61	29,733 98	.....	271,601 36	57,817 72	899,018 09	165,720 02
23	Richmond	1,000,000 00	897,855 00	10,075 19	12,944 22	.....	.....	.....	.....	.....	132,673 94	5,915 47	.....	.....	6,630 12	73,847 58	165,386 55
20	Norfolk	500,000 00	570,765 00	4,221 48	7,873 75	.....	.....	.....	.....	.....	65,991 98	6,761 10	.....	.....	35,752 98	20,549 84	235,564 30
23	Fayetteville ..	500,000 00	564,445 00	5,080 54	593 50	.....	.....	.....	.....	.....	294,872 84	1,025 02	.....	.....	6,171 99	29,639 79	47,837 29
16	Charleston ...	1,500,000 00	1,495,575 00	22,340 29	8,129 75	.....	.....	.....	.....	.....	600,954 66	46,004 07	.....	12,899 31	208,138 55	37,701 70	707,759 96
16	Savannah	1,000,000 00	1,185,945 00	4,332 71	1,501 75	.....	.....	.....	.....	.....	13,481 15	275 97	.....	.....	83,112 52	21,724 29	81,802 28
5	Mobile.....	.....	308,000 00	936 97	.....	.....	.....	.....	.....	.....	56,936 99	.....	.....	.....	.....	.....	6,958 01
1826.																	
Dec. 30	New Orleans..	1,000,000 00	4,486,455 00	21,862 33	178 50	.....	.....	.....	.....	.....	97,298 81	106,887 15	.....	.....	108,406 68	139,442 60	903,610 38
1827.																	
Jan. 9	Louisville	.....	194,795 00	4,779 77	224 80	.....	.....	.....	.....	.....	1,095,463 74	.....	.....	.....	210,182 22	5,403 98	144,015 01
12	Lexington	.....	250,890 00	5,656 69	9 00	.....	.....	.....	.....	.....	1,063,772 92	.....	.....	.....	.....	35,078 36	156,743 25
19	Cincinnati ..	.....	197,580 00	5,782 52	.....	.....	.....	.....	.....	.....	251,542 87	1,031 29	.....	.....	248,673 09	48,924 13	221,200 73
1826.																	
Dec. 30	Do..Agency	.....	2,400 00	2,585 00	.....	.....	.....	{ 135,724 56 / 92,156 80 }	.....	.....	2,488,313 52	.....	.....	.....	.....	.....	.....
Nov. 30	Chilicothe. do.	.....	17,165 00	.....	.....	.....	.....	.....	.....	.....	386,489 08	114 00	.....	.....	.....	17 33	1,642 28
1827.																	
Jan. 24	Pittsburg.....	700,000 00	238,607 50	4,724 24	.....	.....	.....	1,199 62	.....	.....	50,844 20	32,475 74	.....	.....	2,194 36	14,946 96	102,945 85
		34,995,919 63	17,339,489 96	200,372 88	201,860 87	1,019,151 72	4,033,067 11	237,561 07	7,600 01	.....	14,028,324 01	1,490,914 89	67,124 79	712,683 00	5,652,379 28	2,372,610 47	5,766,163 21

At Bank United States: Funded debt United States $17,764,359 05
Debt due by the United States 5,267 32
Mortgages, &c 91,557 72
Baring Brothers & Co., London 125,192 98
Foreign exchange 24,223 03

At Office, Portsmouth: Agent for Loan Office $126 04

At Office, Hartford: Profit and loss $263 00

At Office, Baltimore: Debt of S. Smith & Buchanan, G. Williams, and J. W. McCulloch $338,538 48
Debt of J. W. McCulloch 274,221 96
Debt of G. Williams 269,874 85
882,635 29

At Cincinnati Agency: Miscellaneous accounts $28,775 50

RECAPITULATION.

Dr.			Cr.		
Funded debt of the United States		$17,764,359 05	Capital stock		$34,995,919 63
Bills discounted on personal security	$24,424,996 78		Notes issued		17,339,489 96
funded debt	51,568 00		Discount, exchange, and interest		200,372 88
bank stock	2,717,441 14		Dividends unclaimed		201,860 87
	27,194,005 92		Profit and loss		1,019,151 72
Domestic bills of exchange	3,983,828 58		Contingent fund		4,033,067 11
		31,177,834 50	Contingent interest		237,561 07
Foreign bills of exchange		434,934 41	Contingent exchange		7,600 01
Baring Brothers & Co, London		125,192 98	Foreign exchange		
Foreign exchange		24,223 03	Due to Bank United States and offices	$14,028,324 01	
Real estate		2,046,809 89	Due to State banks	1,490,914 89	
Due from Bank United States and offices	14,406,950 12				15,519,238 90
Due from State banks	1,973,646 56		Due to Hottinguer & Co., Paris		67,194 79
		16,380,596 68	Redemption of public debt		712,683 00
Due from S. Smith and Buchanan, G. Williams, and J. W. McCulloch		882,635 29	Deposits of Treasurer United States	5,652,379 28	
Due from United States		5,267 32	Deduct overdrafts, &c.	561,045 68	
Losses chargeable to the contingent fund		1,607,652 40		5,091,333 60	
Deficiencies		235,572 92	Deposits of public officers	2,372,610 47	
Banking-houses, bonus, and premium		1,678,915 42	Deposits of individuals	5,766,163 21	
Expenses		62,003 01			13,230,107 28
Cash, viz: Notes of Bank United States and offices	7,421,608 95		Bank United States and office, New Orleans, for specie in transitu		141,000 00
Notes of State banks	1,100,440 79				
Specie $6,496,118 32					
Specie in transitu 141,000 00					
	6,637,118 32				
		15,159,168 06			
Mortgages, &c		91,557 72			
Agent for Loan Office, Portsmouth		126 04			
Profit and loss account, Hartford		263 00			
Miscellaneous accounts, at agency, Cincinnati		28,775 50			
		87,705,177 22			87,705,177 22

Bank of the United States, *February* 1, 1827.

S. JAUDON, *Second Assistant Cashier.*

DR. *General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned.*

Date.	Banks.	Bills discounted on personal security.	Bills discounted on funded debt.	Bills discounted on bank stock.	Domestic bills of exchange.	Foreign bills of exchange.	Real estate.	Treasurer United States.	Due from Bank United States and offices.	Due from State banks.	Losses chargeable to the contingent fund.	Deficiencies.	Banking-houses, bonus, and premium.	Expenses.	Notes of Bank of United States and offices.	Notes of State banks.	Specie.
1827.																	
Mar. 1	Bank United States....	$2,706,277 72	$7,000 00	$365,371 36	$568,888 01	$395,015 38	$133,699 51	.....	$8,841,425 02	$772,924 64	$115,108 54	.....	$1,053,961 19	$16,716 77	$981,795 56	$278,691 96	$2,380,644 53
Feb. 19	Office, Portsmouth.....	427,576 17	360 00	5,400 00	61,747 16	.....	943 13	$19,057 48	.....	.....	3,798 33	$9 43	.....	63 64	87,555 00	37,300 00	37,493 40
22	Boston.	1,940,616 20	14,740 00	38,297 00	702,950 51	.....	.....	.....	267,975 56	50,548 58	4,507 48	.....	116,699 00	.....	469,450 00	54,270 00	164,310 98
22	Providence	524,567 56	.....	.....	211,238 60	.....	.....	.....	81,951 20	893 72	.....	.....	.....	1,023 51	214,780 00	7,020 00	62,244 45
26	Hartford.....	435,664 10	.....	133,669 85	78,405 52	.....	720 00	10,066 45	26,650 68	12,927 22	3,357 02	33,058 90	.....	.....	114,040 00	5,885 00	33,269 16
28	New York.....	3,381,409 19	3,000 00	987,680 28	167,856 60	.....	.....	.....	3,440,930 31	149,879 87	27,578 58	.....	87,000 00	5,094 30	883,599 00	210,526 82	1,233,974 21
26	Baltimore.....	1,917,852 38	.....	141,670 97	153,559 35	.....	.....	.....	288,523 75	97,837 68	811,573 42	46,375 65	110,657 34	2,681 20	234,940 00	59,718 81	556,000 00
24	Washington	1,262,305 10	.....	60,850 00	88,036 94	.....	60,698 43	145,262 41	581,291 55	65,894 72	80,714 82	10,458 14	30,001 64	10,763 50	405,530 00	38,910 55	66,727 34
20	Richmond	1,350,265 83	.....	80,760 00	115,967 35	.....	44,252 90	.....	25,434 91	101,243 97	21,140 14	87,084 24	35,875 78	8,463 82	275,865 00	30,354 15	150,703 95
17	Norfolk.....	573,149 76	4,850 00	24,625 00	25,008 94	.....	.....	1,100 23	121,710 39	20,741 19	146,605 44	49 18	29,873 14	5,431 64	196,015 00	10,595 67	193,214 90
20	Fayetteville.....	455,455 39	.....	655,923 00	166,408 32	.....	18,808 47	.....	20,346 89	567,177 10	15,950 31	21,087 05	13,385 02	1,184 84	50,885 00	13,294 00	25,704 98
13	Charleston	2,282,548 85	28,828 00	186,270 77	570,844 16	.....	2,650 00	.....	37,706 50	47,815 00	41,164 00	.....	67,727 78	2,959 92	308,465 00	46,081 00	385,737 28
13	Savannah.....	424,183 20	.....	.....	372,846 99	.....	7,338 72	.....	394,724 47	64,584 94	67,794 00	9,868 87	42,396 54	1,975 28	372,465 00	50,830 00	432,215 83
2	Mobile	52,187 42	.....	5,300 00	78,678 47	.....	.....	.....	.....	.....	.....	.....	.....	4,923 16	212,675 00	.....	47,321 51
5	New Orleans...	2,482,007 08	.....	.....	529,112 42	.....	.....	.....	722,789 86	114,125 53	33,904 57	20,000 00	45,000 00	6,752 12	2,314,795 00	72,825 00	604,856 85
6	Louisville	1,032,567 39	.....	.....	163,531 98	.....	81,561 98	.....	36,315 52	4,778 59	98,312 24	.....	11,514 86	461 87	75,405 00	8,165 49	215,166 57
9	Lexington	731,127 67	.....	518 00	179,571 41	.....	268,928 67	5,372 83	152,440 49	10,840 35	72,129 38	.....	.....	554 31	22,630 00	1,540 00	67,957 13
16	Cincinnati.....	437,265 51	.....	.....	92,929 66	.....	.....	174,663 00	45,017 42	26,195 86	.....	.....	20,000 00	1,034 43	55,970 00	52,851 00	114,909 81
Jan. 31	Do...Agency.	1,179,517 59	.....	.....	.....	.....	1,326,485 07	.....	82,544 66	81,672 46	.....	7,723 14	.....	20,243 63	.....	.....	.....
1826.																	
Nov. 30	Chilicothe..do..	367,244 69	.....	.....	6,200 19	.....	24,394 41	.....	.....	6,707 38	.....	.....	.....	881 02	.....	.....	.....
1827.																	
Feb. 21	Pittsburg.....	693,836 79	.....	.....	49,994 34	.....	88,582 96	116,025 90	12,595 38	436 03	64,014 13	.....	14,123 13	3,348 68	7,825 00	45,611 00	48,273 11
		24,657,625 59	58,778 00	2,687,336 23	4,383,776 92	395,015 38	2,059,063 25	471,548 30	15,180,374 56	2,196,574 83	1,607,652 40	235,714 60	1,678,215 42	94,557 64	7,284,764 56	1,024,470 45	6,820,725 99
	Specie in transitu from New Orleans.....																100,000 0
																	6,920,725 99

General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned—Continued. CR.

Date.	Banks.	Capital stock.	Notes issued.	Discount, exchange, and interest.	Dividends unclaimed.	Profit and loss.	Contingent fund.	Contingent interest.	Contingent exchange.	Foreign exchange.	Due to Bank of United States and offices.	Due to State banks.	Hottinguer & Co., Paris.	Redemption of public debt.	Deposits of Treasurer United States.	Deposits of public officers.	Deposits of individuals.
1827.																	
Mar. 1	Bank United States....	$21,395,919 63	$2,182,277 46	$32,319 92	$74,325 60	$1,020,744 28	$4,033,067 11	$8,480 09	$4,444 44	.....	$4,461,302 98	$677,739 65	$53,327 59	$141,768 45	$1,442,801 29	$251,497 21	$1,230,682 96
Feb. 19	Office, Portsmouth.....	300,000 00	210,795 00	7,245 25	81 00	.....	.....	.....	.....	.....	140,981 72	.....	.....	.....	.....	11,270 64	11,542 35
22	Boston	1,500,000 00	707,855 00	29,622 84	5,319 00	.....	.....	.....	.....	.....	297,643 19	25,252 62	....	24,003 19	772,925 71	256,947 10	204,796 66
22	Providence	600,000 00	330,670 00	9,565 73	675 00	.....	.....	.....	.....	.....	45,334 11	25,983 15	.....	.....	56,118 05	43,573 56	21,799 44
26	Hartford.....	300,000 00	281,447 50	7,128 63	246 00	.....	.....	.....	.....	.....	83,498 47	4,620 08	. .....	.....	.....	45,601 74	31,114 63
28	New York.....	2,500,000 00	1,315,467 50	54,239 30	13,919 50	.....	.....	.....	.....	.....	897,287 28	231,136 67	.....	117,898 50	3,462,766 17	340,769 97	791,033 84
26	Baltimore	1,700,000 00	805,712 50	29,654 53	8,998 00	.....	.....	.....	.....	.....	2,730,136 81	54,317 13	.....	11,628 66	271,949 02	41,666 76	495,971 74
24	Washington	500,000 00	1,066,308 50	14,815 92	4,746 25	.....	.....	.....	.....	.....	83,875 81	37,670 47	.....	186,223 32	57,817 72	857,538 41	179,269 71
20	Richmond	1,000,000 00	890,665 00	16,818 66	6,269 22	.....	.....	.....	.....	.....	167,691 16	3,240 47	.....	.....	6,199 27	66,374 74	150,243 52
17	Norfolk	500,000 00	561,550 00	6,176 91	3,078 00	.....	.....	.....	.....	.....	70,170 16	11,979 28	.....	.....	.....	20,401 12	235,750 01
20	Fayetteville.....	500,000 00	553,535 00	8,430 46	1,673 50	.....	.....	.....	.....	.....	229,433 99	579 71	.....	.....	14,171 99	29,501 99	56,985 73
13	Charleston	1,500,000 00	1,483,085 00	41,791 77	18,446 00	.....	.....	.....	.....	.....	341,336 10	7,713 97	.....	10,029 31	229,691 75	31,049 82	815,386 77
13	Savannah.....	1,000,000 00	1,185,945 00	11,625 32	3,154 75	.....	.....	.....	.....	.....	16,490 09	275 97	.....	.....	90,504 52	21,880 53	97,618 43
2	Mobile	.....	308,000 00	3,186 42	.....	.....	.....	.....	.....	.....	75,438 72	.....	.....	.....	.....	.....	9,160 42
5	New Orleans....	1,000,000 00	4,480,535 00	42,394 93	178 50	.....	.....	.....	.....	.....	71,421 74	102,307 23	.....	.....	240,961 68	112,956 92	900,682 43
6	Louisville	.....	194,795 00	10,024 00	356 80	.....	.....	.....	.....	.....	1,135,963 25	.....	.....	.....	245,717 24	7,649 61	133,275 59
9	Lexington.	.....	250,890 00	9,453 42	138 00	.....	.....	.....	.....	.....	1,082,934 50	.....	.....	.....	.....	34,957 87	134,718 45
16	Cincinnati.	.....	209,580 00	9,201 18	.....	.....	.....	135,152 29	.....	.....	259,391 87	1,848 79	.....	.....	273,769 43	47,605 93	219,957 49
Jan. 31	Do..Agency..	.....	2,400 00	8,388 42	.....	.....	.....	94,856 72	.....	.....	2,488,013 52	.....	.....	.....	.....	.....	.....
1826.																	
Nov. 30	Chilicothe..do..	.....	17,165 00	.....	.....	.....	.....	} 1,199 62	{	.....	386,489 08	114 00	.....	.....	.....	17 33	1,642 28
1827.																	
Feb. 21	Pittsburg.....	700,000 00	235,827 50	7,757 78	.....	.....	.....		{	.....	49,638 72	56,980 89	.....	.....	2,194 36	5,193 90	85,873 68
		34,995,919 63	17,244,535 96	359,841 39	141,605 12	1,020,744 28	4,033,067 11	239,688 72	4,444 44	.....	15,114,473 27	1,241,760 08	53,327 59	491,551 43	7,167,588 20	2,226,455 15	5,807,506 13

At Bank of United States:	Funded debt of the United States	$17,764,359 05
	Debt due by the United States	5,267 32
	Mortgages, &c	91,557 72
	Baring Brothers & Co	482,298 04
	Foreign exchange account	48,696 34

At Office, Portsmouth:	Agent for Loan Office	$613 92
At Office, Hartford:	Profit and loss account	$263 00
At Office, Baltimore:	Due from S. Smith and Buchanan, G. Williams, and J. W. McCulloch...	$338,538 48
	Due from J. W. McCulloch....	274,221 96
	Due from G. Williams..	269,874 85
		882,635 29
At Cincinnati Agency:	Miscellaneous accounts	$39,624 40

RECAPITULATION.

Dr.			Cr.		
Funded debt of the United States		$17,764,359 05	Capital stock		$34,995,919 63
Bills discounted on personal security	$24,657,625 59		Notes issued		17,244,535 96
funded debt	58,778 00		Discount, exchange, and interest		359,841 39
bank stock	2,687,336 23		Dividends unclaimed		141,605 12
	27,403,739 82		Profit and loss		1,020,744 28
Domestic bills of exchange	4,383,776 92		Contingent fund		4,033,067 11
		31,787,516 74	Contingent interest		239,688 72
Foreign bills of exchange		395,015 38	Contingent exchange		4,444 44
Real estate		2,059,063 25	Foreign exchange		
Baring Brothers & Co., London		482,298 04	Due to Bank United States and offices	$15,114,473 27	
Foreign exchange		48,696 34	Due to State banks	1,241,760 08	
Due from Bank United States and offices	15,180,374 56				16,356,233 35
Due from State banks	2,196,574 83		Hottinguer & Co., Paris		53,327 59
		17,376,949 39	Redemption of public debt		491,551 43
Due from Smith & Buchanan, G. Williams, and J. W. McCulloch		882,635 29	Deposits of Treasurer United States	7,167,588 20	
Due from United States		5,267 32	Deduct overdrafts, &c	471,548 30	
Losses chargeable to the contingent fund		1,607,652 40		6,696,039 90	
Deficiencies		235,714 60	Deposits of public officers	2,226,455 15	
Banking-houses, bonus, and premium on loan		1,678,215 42	Deposits of individuals	5,807,506 13	
Expenses		94,557 64			14,730,001 18
Cash, viz: Notes of Bank United States and offices	7,284,764 56		Office at New Orleans for specie in transitu		100,000 00
Notes of State banks	1,024,470 45				
Specie $6,820,725 99					
Specie in transitu 100,000 00					
	6,920,725 99				
		15,229,961 00			
Mortgages, &c		91,557 72			
Agent for Loan Office, at Portsmouth		613 22			
Profit and loss account, at Hartford		263 00			
Miscellaneous accounts, at Cincinnati		30,624 40			
		89,770,960 20			89,770,960 20

Bank of the United States, *March* 1, 1827.

S. JAUDON, *Second Assistant Cashier.*

DR. *General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned.*

Date.	Banks.	Bills discounted on personal security.	Bills discounted on funded debt.	Bills discounted on bank stock.	Domestic bills of exchange.	Real estate.	Treasurer United States.	Due from Bank United States and offices.	Due from State banks.	Losses chargeable to contingent fund.	Deficiencies.	Banking-houses, bonus, premium, &c.	Expenses.	Notes of Bank United States and offices.	Notes of State banks.	Foreign bills of exchange.	Specie.
1827.																	
Mar. 29	Bank United States	$2,814,578 61	$6,650 00	.....	$592,631 86	$133,699 51	.....	$8,787,720 96	$856,379 42	$115,108 54	.....	$1,053,961 19	$23,432 57	$1,167,930 56	$334,781 95	$532,623 99	$2,542,747 94
19	Office, Portsmouth.....	432,775 60	360 00	$366,141 36	59,123 19	.....	$58,522 74	.....	.....	3,798 33	$9 43	.....	1,115 06	58,860 00	28,808 00	.....	37,971 65
22	Boston	1,838,132 99	8,792 00	5,400 00	715,602 51	.....	.....	352,276 30	41,342 41	4,507 48	.....	116,699 00	4,139 12	416,190 00	62,430 00	.....	264,941 67
22	Providence	559,403 47	.....	89,501 00	236,936 14	.....	.....	54,080 87	16,479 32	.....	.....	.....	1,813 98	212,235 00	7,335 00	.....	79.645 66
26	Hartford.....	442,494 82	.....	.....	60,649 32	.....	65,816 54	30,281 87	12,046 33	3,357 02	33,058 90	.....	1,601 78	82,740 00	5,920 00	.....	33,366 82
28	New York.....	3,702.300 16	3,000 00	.....	130,480 27	.....	.....	3.975,329 46	981,639 12	27,578 58	.....	87,030 00	7,555 11	464,075 00	154,521 51	.....	1.227,247 57
26	Baltimore	2,013,799 00	.....	123,776 92	202,374 46	.....	.....	272,920 17	113,112 28	811,573 42	46,375 65	110,657 34	4,656 37	281,645 00	49,627 79	.....	612,000 00
24	Washington	1,221,116 84	.....	983,420 28	80,195 11	60,148 63	443,727 41	536,347 26	36,615 70	80,714 82	10,462 97	30,001 64	12.396 42	217,385 00	27,763 25	.....	53,575 20
20	Richmond	1,363,032 88	.....	141,170 97	93,926 63	44,252 90	33,697 19	122.943 68	59,501 28	21,140 14	86,386 85	35,875 78	9,502 45	157.365 00	50,071 66	.....	119,956 52
17	Norfolk	581,772 67	4,850 00	56,100 00	26,971 04	.....	32,508 96	94,224 67	22.098 31	146,605 44	.....	29.873 14	6,356 45	200,975 00	9,172 90	.....	191,080 11
20	Fayetteville	452,785 97	.....	83,525 00	207,143 99	18,808 47	.....	12,361 04	509,714 83	15,950 31	21,078 05	13,385 02	1,762 27	63,865 00	19,516 00	.....	24,869 42
20	Charleston.....	2,257,723 27	83,093 00	24.625 00	495,020 63	2,650 00	.....	307,610 31	33,400 00	41,164 00	.....	67,727 78	5,152 57	308.825 00	51,559 00	.....	381,998 19
20	Savannah	442,500 24	.....	438,612 00	460,621 50	7,338 72	.....	474,812 23	297 94	67,794 00	9,868 87	42,396 54	2,842 22	322,515 00	67,235 00	.....	390,660 03
9	Mobile	71,638 54	.....	149,498 27	160,295 10	.....	.....	2.545 73	.....	.....	.....	.....	6,086 26	107,750 00	1,403 00	.....	59,815 61
5	New Orleans....	2,571,498 93	.....	.....	702,634 98	.....	....	942,765 47	36,756 29	33,904 57	20,000 00	45,000 00	8,715 79	2,170,425 00	64,965 00	.....	582,040 16
13	Louisville	1,051,914 04	.....	5,300 00	188,405 46	81,563 48	.....	38.915 54	4,778 59	98,312 24	.....	11,514 86	1,706 04	119.490 00	11,717 49	.....	94.358 51
16	Lexington	745,022 99	.....	.....	196,362 75	269,934 50	5,372 83	45,760 73	14,640 77	72,129 38	.....	.....	1,969 30	56.355 00	2,888 00	....	62.108 80
16	Cincinnati.....	443,905 98	.....	3,518 00	109,695 91	.....	174,663 00	37,416 26	27,348 80	.....	.....	20,000 00	1,547 49	78,130 00	57,496 00	.....	106,467 13
Jan. 31	Do. Agency.	1,179,517 59	.....	.....	.....	1,326,485 07	.....	82,544 66	81,672 46	.....	7,723 14	.....	20,243 63	.....	.....	.....	.....
Feb. 28	Chilicothe..do..	356,503 57	.....	.....	6,200 19	24,394 41	.....	.....	7.961 24	.....	.....	.....	1,277 16	.....	.....	.....	.....
Mar. 21	Pittsburg	729,963 41	.....	.....	50,661 79	88,582 96	137,689 67	14,786 41	5,581 03	64,014 13	.....	14,123 13	3,744 83	51,280 00	23,534 00	.....	27,756 90
		25,272,381 57	106,745 00	2,470,588 80	4,765,932 83	2,057,858 65	951,998 34	16,185,643 62	2,161,366 12	1,607,652 40	234,972 85	1,678,215 42	127,614 87	6,538,035 56	1,033,745 55	532,623 99	6,892,607 89

General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned—Continued. CR.

Date.	Banks.	Capital stock.	Notes issued.	Discount, exchange, and interest.	Dividends unclaimed.	Profit and loss.	Contingent fund.	Contingent interest.	Contingent exchange.	Foreign exchange.	Due to Bank of United States and offices.	Due to State banks.	Hottinguer & Co., Paris.	Redemption of public debt.	Deposits of the Treasurer of the United States.	Deposits of public officers.	Deposits of individuals.
1837.																	
Mar. 29	Bank United States....	$21,395,919 63	$2,214,677 46	$52,559 86	$35,094 60	$1,019,771 56	$4,033 067 11	$8,480 09	$4,444 44	.....	$5,269,523 19	$625,454 42	$26,987 36	$134,525 95	$1,500,899 56	$306,967 84	$1,122,149 96
19	Office, Portsmouth.	300,000 00	210,795 00	9,287 86	60 00	257 87	.....	.....	.....	.....	124,225 56	.....	.....	.....	.....	30,027 70	12,418 00
22	Boston	1,500,000 00	702,305 00	42,185 42	3,332 00	.....	.....	.....	.....	.....	274,990 27	92.943 03	.....	18,407 09	656,095 04	443,136 50	181,160 13
22	Providence.....	600,000 00	300,670 00	13,888 41	669 00	.....	.....	.....	.....	.....	76,370 84	40,664 46	.....	.....	63,182 78	44,769 15	17,714 80
26	Hartford.....	300,000 00	287,447 50	9,102 30	228 00	.....	.....	.....	.....	.....	81,011 77	9,311 10	.....	.....	.....	58,347 19	26,677 12
28	New York.....	2,500,000 00	1,199,337 50	80,240 25	11,863 00	.....	.....	.....	.....	.....	1,154,739 52	305.417 99	.....	101,973 50	3,423,171 87	369,058 36	1,038,701 71
26	Baltimore.....	1,700,000 00	804,772 50	50,429 37	6,898 00	130 30	.....	.....	.....	.....	2,865,176 71	60,569 67	.....	5,100 00	320,303 75	50,837 43	520,579 32
24	Washington	500,000 00	1,066,307 50	20,642 38	3,459 25	.....	.....	.....	.....	.....	37,909 83	27,694 86	.....	185,480 84	57,817 72	874,172 03	178,136 81
20	Richmond	1,000,000 00	882,480 00	22,697 31	5,798 22	.....	.....	.....	.....	.....	97,871 88	12,171 46	.....	.....	.....	96,405 62	136,328 47
17	Norfolk.....	500,000 00	561,550 00	8,425 65	1,229 00	46 17	.....	.....	.....	.....	90,845 20	7,972 22	.....	.....	.....	11,517 20	249,128 25
20	Fayetteville.....	500,000 00	553,535 00	12,644 69	1,649 50	.....	.....	.....	.....	.....	245,266 69	723 82	.....	.....	11,382 36	38,177 19	22,495 12
20	Charleston.....	1,500,000 00	1,483,085 00	61,380 95	7,772 50	.....	.....	.....	.....	.....	242,207 42	42,181 75	.....	9,426 86	267,140 18	30,424 89	830,916 20
20	Savannah	1,000,000 00	1,177,595 00	17,571 03	1,753 75	321 98	.....	.....	.....	.....	12,077 27	275 97	.....	.....	100,768 34	20,786 83	107,231 09
9	Mobile	.....	308,000 00	6,140 43	.....	.....	.....	.....	.....	.....	43,091 46	4,586 23	.....	.....	29,055 12	.....	18,661 00
5	New Orleans ...	1,000,000 00	4,447,300 00	62,134 78	280 50	.....	.....	.....	.....	.....	109,670 53	159,930 82	.....	.....	275,207 71	104.542 70	1,024,939 15
13	Louisville	.....	216,170 00	14,505 98	236 80	.....	.....	.....	.....	.....	1,063,486 96	.....	.....	.....	264,125 42	2,973 18	141,177 91
16	Lexington	.....	247,885 00	15,603 89	72 00	.....	.....	.....	.....	.....	1,031,057 38	.....	.....	.....	.....	33,800 78	144.124 00
16	Cincinnati.....	.....	208,770 00	12,128 16	.....	.....	.....	.....	.....	.....	295,687 50	5,897 81	.....	.....	260,951 07	40,236 31	236,517 72
Jan. 31	Do...Agency.	.....	2,400 00	8,388 42	.....	.....	.....	135.152 29 94,856 72	.....	.....	2,488,013 52	.....	.....	.....	.....	.....	.....
Feb. 28	Chilicothe..do..	.....	14,195 00	325 00	.....	.....	.....	.....	.....	.....	380,042 96	114 00	.....	.....	.....	17 33	1,642 28
Mar. 21	Pittsburg.....	700,000 00	243,827 50	11,363 22	.....	.....	.....	1,199 62	.....	.....	128,609 44	14,706 68	.....	.....	2,194 36	16,817 23	96,100 21
		34,995,919 63	17,133,104 96	531,545 36	80,396 12	1,020,527 18	4,033,067 11	239,688 72	4,444 44	.....	16,111,875 90	1,409,916 29	26,987 36	454,914 24	7,232,295 28	2,573,015 46	6,106,789 25

At Bank United States:

Funded debt of the United States	$17,764,359 05
Debt due by the United States	5,267 32
Baring Brothers & Co.	521,052 06
Foreign exchange account	36,380 11
Mortgages, &c	91,557 72
Requisition dividends	3,518 31

At Office, Portsmouth:

Agent for Loan Office	$327 99

At Office, Hartford:

Profit and loss account	$791 58

At Office, Baltimore:

Debt of S. Smith and Buchanan, G. Williams, and J. W. McCulloch	$388,538 48
Debt of J. W. McCulloch	274,221 96
Debt of G. Williams	269,874 85
	882,635 29

At Agency, Cincinnati:

Miscellaneous accounts	$30,624 40

RECAPITULATION.

Dr.			Cr		
Funded debt of the United States		$17,764,359 05	Capital stock		$34,995,919 63
Bills discounted on personal security	$25,272,381 57		Notes issued		17,133,104 96
funded debt	106,745 00		Discount, exchange, and interest		531,545 36
bank stock	2,470,588 80		Dividends unclaimed		80,396 12
	27,849,715 37		Profit and loss		1,020,527 18
Domestic bills of exchange	4,765,932 83		Contingent fund		4,033,067 11
		32,615,648 20	Contingent interest		239,688 72
Foreign bills of exchange		532,723 99	Contingent exchange		4,444 44
Baring Brothers & Co., London		521,052 06	Foreign exchange		
Foreign exchange		36,380 11	Due to Bank United States and offices	$16,111,875 90	
Real estate		2,057,858 65	Due to State banks	1,409,916 29	
Due from Bank United States and offices	16,185,643 62				17,521,792 19
Due from State banks	2,161,366 12		Due to Hottinguer & Co., Paris		26,987 36
		18,347,009 74	Redemption of public debt		454,914 24
Due from S. Smith and B., G. Williams, and J. W. McCulloch		882,635 29	Deposits of Treasurer United States	7,232,295 28	
Due from United States		5,267 32	Deduct overdrafts, &c	951,998 34	
Losses chargeable to the contingent fund		1,607,652 40	Deposits of public officers	6,280,296 94	
Deficiencies		234,972 86	Deposits of individuals	2,573,015 46	
Banking-houses, bonus, and premium		1,678,215 42		6,106,799 25	
Expenses		127,614 87			14,960,111 65
Cash.—Notes of Bank United States and offices	6,538,035 56				
Notes of State banks	1,033,745 55				
Specie	6,892,607 89				
		14,464,389 00			
Mortgages		91,557 72			
Requisition dividends		3,518 31			
Agent for Loan Office, at office, Portsmouth		327 99			
Profit and loss account, at office, Hartford		791 58			
Miscellaneous accounts, at agency, Cincinnati		30,624 40			
		91,002,498 96			91,002,498 96

Bank of the United States, *April* 2, 1827.

S. JAUDON, *Second Assistant Cashier.*

DR. *General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned.*

Date.	Banks.	Bills discounted on personal security.	Bills discounted on funded debt.	Bills discounted on bank stock.	Domestic bills of exchange.	Foreign bills of exchange.	Real estate.	Treasurer United States.	Due from Bank United States and offices.	Due from State banks.	Losses chargeable to contingent fund.	Deficiencies.	Banking-houses, bonus, premiums, &c.	Expenses.	Notes of Bank United States and offices.	Notes of State banks.	Specie.
1827.																	
April 30	Bank United States..	$2,823,889 46	$28,340 00	$361,466 36	$588,501 51	$376,715 71	$122,949 51	.....	$8,780,291 48	$822,869 72	$115,050 54	.....	$1,053,961 19	$31,032 73	$887,895 56	$555,812 43	$2,558,277 06
23	Office, Portsmouth...	403,269 10	360 00	6,600 00	51,149 41	.....	.....	$45,823 55	.....	.....	3,798 33	$9 43	.....	1,115 06	157,255 00	39,943 00	37,284 20
26	Boston	1,837,274 46	14,822 00	122,118 00	740,497 51	.....	.....	.....	438,094 99	30,624 36	4,507 48	....	116,699 00	4,389 12	437,600 00	58,970 00	269,632 79
26	Providence ...	604,577 56	.....	.....	253,754 15	.....	.....	.....	24,002 22	12,146 72	.....	.....	.....	2,420 75	205,495 00	4,260 00	74,589 97
23	Hartford... ..	457,188 52	.....	1,000 00	40,607 23	.....	.....	12,876 01	36,517 67	4,181 30	3,357 02	33,058 90	.....	1,601 78	81,750 00	11,480 00	33,380 90
25	New York....	3,932,933 36	58,123 50	49,991 60	267,725 72	.....	.....	.....	3,839,606 73	181,963 49	27,578 58	.....	87,000 00	9,841 54	627,200 00	184,505 11	1,092,214 10
23	Baltimore	2,082,366 17	.....	1,007,521 28	212,097 76	.....	.....	.....	265,421 89	89,877 64	811,573 42	46,375 65	110,657 34	5,886 30	249,625 00	70,713 29	766,000 00
21	Washington ..	1,187,924 90	.....	148,785 97	101,879 35	.....	84,864 86	420,441 17	387,717 30	43,974 33	80,714 80	52,428 05	30,001 64	15,473 55	325,090 00	19 353 05	73,338 43
24	Richmond	1,350,901 06	.....	51,300 00	75,213 17	.....	44,252 90	29,288 00	146,904 24	104,630 99	21,140 14	86,386 85	35,875 78	10,913 41	168,255 00	46,662 08	122,999 17
21	Norfolk	583,162 43	5,075 00	80,125 00	30,077 96	.....	....	20,290 63	157,268 73	26,871 20	146,605 44	.....	29,873 14	7,058 23	162,015 00	8,239 90	202,646 12
24	Fayetteville ..	451,845 72	.....	27,125 00	192,645 24	.....	18,808 47	.....	2,170 68	503,944 46	15,950 31	21,087 05	13,385 02	2,883 62	205,950 00	31,742 00	24,977 61
17	Charleston ...	2,202,731 80	82,363 00	407,182 00	351,721 54	.....	2,650 00	.....	503,981 02	30,266 76	41,164 00	.....	67,727 78	6,687 66	230,510 00	59,151 00	378,626 71
17	Savannah	443,910 51	.....	66,660 00	502,549 89	.....	7,338 72	.....	554,823 25	30,297 94	67,794 00	9,868 87	42,396 54	3,885 25	203,220 00	29,450 00	407,385 15
6	Mobile	89,399 40	.....	.....	211,949 69	.....	.....	.....	26,317 31	....	.....	.....	4,500 00	6,768 39	55,120 00	51,791 00	63,901 10
2	New Orleans..	2,634,703 71	.....	5,300 00	837,583 73	.....	.....	.....	1,229,678 19	114,154 40	33,904 57	20,000 00	45,000 00	10,518 05	1,746,630 00	101,960 00	525,785 34
10	Louisville	1,026,398 79	.....	.....	200,841 83	.....	80,671 16	.....	59,614 32	4,778 59	103,505 96	.....	11,514 86	1,843 82	165,680 00	16,338 95	106,522 22
13	Lexington	716,449 53	.....	550 00	199,359 04	.....	289,934 50	35,576 16	60,883 81	9,219 84	80,212 38	....	.....	2,937 50	131,565 00	6,628 00	53,462 58
13	Cincinnati....	457,058 03	.....	.....	114,672 54	.....	.....	174,663 00	53,756 22	27,272 96	.....	.....	20,000 00	2,117 36	95,630 00	67,337 00	124,318 37
Mar. 31	Do..Agency	1,173,695 90	.....	.....	.....	.....	1,327,865 07	.....	89,496 89	81,672 46	.....	7,723 14	.....	23,105 04	.....	.....	.....
Feb. 28	Chilicothe.do.	356,503 57	.....	.....	6,200 19	.....	24,394 41	.....	.....	7,961 24	.....	.....	.....	1,277 16	.....	.....	.....
April 18	Pittsburg	736,856 13	.....	.....	61,831 18	.....	87,582 96	30,423 33	36,050 13	5,345 00	63,993 13	.....	14,123 13	4,200 88	41,195 00	41,323 00	32,093 61
		25,553,040 11	189,083 50	2,335,725 21	5,040,858 64	376,715 71	2,101,312 56	769,381 85	16,692,597 07	2,131,993 40	1,620,850 10	276,937 94	1,682,715 42	155,957 20	6,177,680 56	1,405,659 81	6,947,435 43

General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned—Continued. CR.

Date.	Banks.	Capital stock.	Notes issued.	Discount, exchange, and interest.	Dividends unclaimed.	Profit and loss.	Contingent fund.	Contingent interest.	Contingent exchange.	Foreign exchange.	Due to Bank of United States and offices.	Due to State banks.	Hottinguer & Co., Paris.	Redemption of public debt.	Deposits of Treasurer of United States.	Deposits of public officers.	Deposits of individuals.
1827.																	
April 30	Bank United States....	$21,395,919 63	$2,224,677 46	$293,478 89	$29,728 60	$1,019,566 56	$4,033,067 11	$4,340	$4,444 44	.....	$5,072,227 49	$445,101 22	$57,837 22	$68,576 49	$1,710,736 17	$258,785 76	$1,113,839 56
23	Office, Portsmouth.....	300,000 00	278,485 00	12,061 43	12 00	257 87	.....	.....	.....	.....	115,155 19	.....	.....	.....	.....	26,325 79	14,309 80
26	Boston.	1,500,000 00	693,605 00	62,653 16	1,350 50	.....	.....	.....	.....	.....	315,609 56	92,843 86	.....	11,657 09	875,824 85	370,739 86	150,945 83
26	Providence.....	600,000 00	299,320 00	19,788 98	369 00	.....	.....	.....	.....	.....	55,164 41	29,834 34	.....	.....	111,889 24	46,102 42	18,777 98
23	Hartford.....	300,000 00	284,327 50	11,692 44	228 00	.....	.....	.....	.....	.....	28,988 53	8,310 47	.....	.....	.....	50,345 22	33,898 75
25	New York.....	2,500,000 00	1,267,377 50	110,340 66	10,170 75	.....	.....	.....	.....	.....	1,745,640 09	231,917 30	.....	83,134 18	2,946,405 38	495,619 40	968,078 47
23	Baltimore	1,700,000 00	828,432 50	72,407 48	5,896 00	130 30	.....	.....	.....	.....	2,940,915 23	81,983 52	.....	4,600 00	346,039 84	59,510 25	560,835 91
21	Washington	500,000 00	1,044,707 50	25,578 63	3,060 25	.....	.....	.....	.....	.....	54,356 50	28,070 66	.....	186,223 32	57,817 72	871,067 09	201,105 73
24	Richmond	1,000,000 00	872,260 00	30,537 47	4,811 22	.....	.....	.....	.....	.....	163,781 97	8,466 33	.....	.....	.....	93,913 60	120,950 20
21	Norfolk.....	500,000 00	552,330 00	10,881 04	1,154 00	85 63	.....	.....	.....	.....	78,279 70	3,368 77	.....	.....	.....	40,428 53	272,781 11
24	Fayetteville	500,000 00	625,205 00	15,920 11	434 50	.....	.....	.....	.....	.....	302,776 64	1,303 54	.....	.....	3,850 33	34,051 85	28,973 21
17	Charleston.....	1,500,000 00	1,466,880 00	73,840 52	6,805 50	.....	.....	.....	.....	.....	231,205 37	64,741 83	.....	8,881 86	205,952 71	29,312 17	777,143 31
17	Savannah	1,000,000 00	1,170,305 00	24,147 30	1,651 75	317 53	.....	.....	.....	.....	4,183 50	2,275 97	.....	.....	55,484 66	28,981 32	82,253 09
6	Mobile	.....	308,000 00	7,901 62	.....	.....	.....	.....	.....	.....	106,958 15	.....	.....	.....	36,887 12	835 00	49,165 00
2	New Orleans ...	1,000,000 00	4,447,300 00	81,472 83	259 50	.....	.....	.....	.....	.....	166,912 76	214,550 84	.....	.....	294,250 66	91,412 07	1,009,059 33
10	Louisville	.....	246,170 00	18,835 43	236 80	.....	.....	.....	.....	.....	1,079,550 07	.....	.....	.....	272,704 89	959 28	159,254 03
13	Lexington	.....	269,885 00	20,776 03	54 00	.....	.....	.....	.....	.....	1,089,540 20	.....	.....	.....	.....	50,906 29	155,066 82
13	Cincinnati.... .	.....	208,770 00	15,184 94	.....	.....	.....	.....	.....	.....	394,405 22	1,429 72	.....	.....	188,894 62	56,262 05	272,428 93
Mar. 31	Do...Agency.	.....	2,230 00	13,938 34	.....	.....	.....	135,152 29 94,905 28	.....	.....	2,488,183 52	.....	.....	.....	.....	.....	.....
Feb. 28	Chilicothe..do..	.....	14,195 00	325 00	.....	.....	.....	.....	.....	.....	380,042 96	114 00	.....	.....	.....	17 33	1,642 28
April 18	Pittsburg.	700,000 00	241,182 50	14,814 66	.....	.....	.....	1,199 62	.....	.....	47,223 24	3,776 63	.....	.....	2,194 36	40,339 12	104,288 01
		34,995,919 63	17,345,644 96	936,578 30	66,222 37	1,020,357 87	4,033,067 11	235,597 38	4,444 44	.....	16,861,100 30	1,218,089 00	57,837 22	363,072 94	7,108,932 55	2,645,914 40	6,094,777 35

At Bank United States:	Funded debt of the United States.....	$17,764,359 05
	Debt due by the United States.....	5,267 32
	Baring Brothers & Co., bankers, London	709,564 26
	Foreign exchange.....	41,066 87
	Mortgages, &c.....	91,557 72
	Requisition dividends	3,518 31
At Office, Hartford:	Profit and loss account	$791 58
At Office, Baltimore:	Debt of S. Smith and Buchanan, George Williams, and J. W. McCulloch....	$338,538 48
	Debt of J. W. McCulloch.....	274,221 96
	Debt of G. Williams.....	269,874 85
		882,635 29
At Agency, Cincinnati:	Miscellaneous accounts, &c.....	$30,850 93

RECAPITULATION.

Dr.			Cr.		
Funded debt of the United States		$17,764,359 05	Capital stock		$34,995,919 63
Bills discounted on personal security	$25,553,040 11		Notes issued		17,345,644 96
funded debt	189,083 50		Discount, exchange, and interest		936,578 30
bank stock	2,335,725 21		Dividends unclaimed		66,222 37
	28,077,848 82		Profit and loss		1,020,357 89
Domestic bills of exchange	5,040,858 64		Contingent fund		4,033,067 11
		33,118,707 46	Contingent interest		235,597 38
Foreign bills of exchange		376,715 71	Contingent exchange		4,444 44
Baring Brothers & Co.		709,564 26	Foreign exchange		
Foreign exchange		41,066 87	Due to Bank United States and offices	$16,861,100 30	
Real estate		2,101,312 56	Due to State banks	1,218,089 00	
Due from Bank United States and offices	16,692,597 07				18,079,189 30
Due from State banks	2,131,993 40		Due to Hottinguer & Co., bankers, Paris		57,837 22
		18,824,590 47	Redemption of public debt		363,072 94
Due from S. Smith and Buchanan, G. Williams, and J. W. McCulloch		882,635 29	Deposits of Treasurer United States	7,108,932 55	
Due from United States		5,267 32	Deduct overdrafts and special deposits	769,381 85	
Losses chargeable to the contingent fund		1,620,850 10		6,339,550 70	
Deficiencies		276,937 94	Deposits of public officers	$2,645,914 40	
Banking-houses, bonus, premium, &c		1,682,715 42	Deposits of individuals	6,094,777 35	
Expenses		155,957 20		8,740,691 75	
					15,080,242 45
Cash.—Notes of Bank United States and offices	6,177,680 56				
Notes of State banks	1,405,659 81				
Specie	6,947,435 43				
		14,530,775 80			
Mortgages, &c		91,557 72			
Requisition dividends		3,518 31			
Profit and loss account, at office, Hartford		791 58			
Miscellaneous accounts, &c., at agency, Cincinnati		30,850 93			
		92,218,173 99			92,218,173 99

BANK OF THE UNITED STATES, *May* 1, 1837.

S. JAUDON, *Second Assistant Cashier.*

DR. *General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned.*

Date.	Banks.	Bills discounted on personal security.	Bills discounted on funded debt.	Bills discounted on bank stock.	Domestic bills of exchange.	Foreign bills of exchange.	Real estate.	Treasurer United States.	Due from Bank United States and offices.	Due from State banks.	Losses chargeable to contingent fund.	Deficiencies.	Banking-houses, bonus, premium, &c.	Expenses.	Notes of Bank of United States and offices.	Notes of State banks.	Specie.
1827.																	
May 31	Bank United States..	$3,030,392 37	$137,343 94	$357,250 00	$616,809 44	$365,459 20	$132,949 51	.....	$8,569,279 96	$1,027,666 05	$118,922 04	.....	$1,053,961 19	$36,757 50	$1,134,330 56	$383,084 66	$2,649,095 24
21	Office, Portsmouth...	421,235 39	360 00	6,600 00	58,427 40	.....	.....	$54,397 15	2,940 62	.....	5,103 21	$9 43	.....	1,138 54	157,905 00	24,051 20	31,663 23
24	Boston	1,818,434 65	60,973 00	127,148 00	722,187 49	.....	.....	.....	526,988 40	125,091 54	4,507 48	.....	116,699 00	4,389 12	404,690 00	50,120 00	160,915 01
24	Providence ...	615,144 78	.....	.....	251,779 69	.....	.....	.....	48,695 55	20,543 41	.....	.....	.....	2,776 57	210,765 00	5,550 00	52,258 82
28	Hartford.....	466,257 32	.....	1,000 00	32,045 82	.....	.....	10,281 66	7,868 07	13,753 91	5,770 02	33,058 90	.....	1,601 78	97,470 00	5,420 00	28,753 45
30	New York....	4,167,619 62	229,354 42	46,391 60	245,134 57	.....	.....	.....	3,767,165 19	212,371 98	33,959 70	.....	87,000 00	15,359 66	728,010 00	212,887 23	784,231 98
28	Baltimore	2,155,786 94	.....	1,094,549 03	212,018 64	.....	.....	.....	222,801 73	88,592 22	811,573 42	46,375 65	110,657 34	7,289 80	278,400 00	59,917 57	416,000 00
26	Washington ..	1,238,196 68	.....	147,535 73	94,866 23	.....	95,732 74	317,688 02	282,443 32	83,162 03	82,213 86	52,406 02	30,001 64	16,837 29	295,005 00	15,278 94	89,455 33
22	Richmond	1,415,599 69	.....	47,550 00	86,978 11	.....	45,452 90	13,688 00	52,709 69	25,859 81	35,583 45	86,386 85	35,875 78	11,879 31	220,225 00	50,893 78	123,341 32
19	Norfolk	599,759 30	12,450 75	79,560 00	58,762 17	.....	.....	10,940 70	205,764 59	17,521 20	146,605 44	.....	29,902 28	7,672 65	270,065 00	8,684 16	129,820 68
22	Fayetteville ..	489,197 75	.....	27,125 00	236,415 01	....	18,808 47	.....	14,370 78	486,255 01	15,950 31	21,087 05	13,385 02	3,536 90	107,535 00	10,206 00	25,019 28
15	Charleston ...	2,114,482 36	73,117 58	435,530 66	185,223 29	.....	2,650 00	.....	600,189 00	46,776 77	41,164 00	.....	67,727 78	8,216 29	337,620 00	69,739 00	376,713 19
15	Savannah	471,326 27	.....	66,660 00	465,217 66	.....	7,338 72	.....	662,240 59	56,297 94	67,794 00	.....	42,396 54	4,748 76	95,905 00	51,520 00	334,185 93
4	Mobile.....	104,436 42	.....	.....	257,014 77	.....	.....	5,854 61	8,805 63	.....	.....	.....	6,500 00	7,566 11	38,235 00	16,472 00	48,384 61
April 30	New Orleans..	2,694,331 20	.....	5,300 00	986,266 87	.....	.....	.....	1,332,711 06	111,132 40	33,904 57	20,000 00	45,000 00	11,081 80	1,415,310 00	110,915 00	469,184 85
May 8	Louisville	983,999 84	.....	.....	234,305 87	.....	76,871 16	.....	85,143 91	4,778 59	103,505 96	.....	11,514 86	2,541 32	112,385 00	20,903 95	84,605 49
11	Lexington.....	716,660 98	....	.....	209,534 47	.....	289,934 50	35,698 16	78,422 68	19,224 84	80,212 38	.....	.....	3,237 26	149,530 00	4,460 00	54,643 62
18	Cincinnati	461,453 85	.....	550 00	103,095 81	.....	.....	174,663 00	76,129 34	45,625 11	... .	.....	20,000 00	2,600 31	84,275 00	62,271 00	166,676 17
23	Pittsburg.....	748,431 75	.....	.....	56,533 24	.....	87,582 96	30,287 33	43,791 82	1,220 26	64,901 13	.....	14,123 13	4,666 01	93,285 00	59,033 00	40,193 16
Mar. 31	Cincinnati Agency...	1,173,695 90	.....	.....	.....	.....	1,327,865 07	.....	89,496 89	81,672 46	.....	7,723 14	.....	23,105 04	.....	.....	.....
Feb. 28	Chilicothe...do.....	356,503 57	.....	.....	6,200 19	.....	24,394 41	.....	....	7,961 24	.....	.....	.....	1,277 16	.....	.....	.....
		26,242,856 63	513,599 69	2,442,750 02	5,118,816 04	365,459 20	2,109,580 44	653,498 63	16,668,958 82	2,475,506 77	1,651,670 97	267,047 04	1,684,744 56	178,279 18	6,251,545 56	1,221,407 49	6,065,141 16
	In transitu to Norfolk..... ... .

General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned—Continued. CR.

Date.	Banks.	Capital stock.	Notes issued.	Discount, exchange, and interest.	Dividends unclaimed.	Profit and loss.	Contingent fund.	Contingent interest.	Contingent exchange.	Foreign exchange.	Due to the Bank United States and offices.	Due to State banks.	Hottinguer & Co., Paris.	Redemption of public debt.	Deposits of the Treasurer United States.	Deposits of public officers.	Deposits of individuals.
1827.																	
May 31	Bank United States....	$21,395,919 63	$2,338,677 46	$318,285 67	$28,001 10	$1,017,540 18	$4,033,067 11	$4,340 19	$5,555 55	$18,765 58	$4,869,896 81	$211,382 69	$93,283 16	$63,076 49	$2,470,880 11	$267,493 33	$1,139,160 49
21	Office, Portsmouth	300,000 00	278,485 00	14,839 87	6 00	257 87	.....	.....	.....	.....	114,905 25	.....	.....	.....	.....	39,124 70	16,212 48
24	Boston.	1,500,000 00	688,085 00	76,289 84	770 50	.....	.....	.....	.....	.....	226,182 33	105,857 53	.....	9,022 09	853,993 37	347,268 83	314,674 20
24	Providence	600,000 00	298,235 00	23,802 84	207 00	.....	.....	.....	.....	.....	70,270 97	18,086 28	.....	.....	131,793 74	42,061 44	23,056 55
28	Hartford.....	300,000 00	273,542 50	14,656 33	225 00	.....	.....	.....	.....	.....	32,764 22	3,280 32	.....	.....	.....	53,060 28	26,280 86
30	New York.....	2,500,000 00	1,202,312 50	144,594 20	8,377 25	.....	.....	.....	.....	.....	1,984,117 28	250,051 55	.....	83,134 18	3,028,085 17	474,664 88	854,148 94
28	Baltimore.....	1,700,000 00	818,231 50	92,495 31	5,142 00	130 50	.....	.....	.....	.....	2,695,894 51	104,914 46	.....	2,800 00	349,998 17	63,395 71	574,494 47
26	Washington	500,000 00	1,009,817 50	41,577 06	3,060 25	.....	.....	.....	.....	.....	72,399 51	40,568 90	.....	51,988 30	57,817 72	855,472 35	208,121 24
22	Richmond	1,000,000 00	866,830 00	39,659 62	3,534 22	.....	.....	.....	.....	.....	92,999 62	15,185 23	.....	.....	.....	86,809 94	147,015 06
19	Norfolk	500,000 00	598,310 00	13,480 77	805 00	105 63	.....	.....	.....	.....	173,205 06	5,473 70	.....	.....	.....	37,480 09	249,248 67
22	Fayetteville.....	500,000 00	619,935 00	23,805 81	434 50	.....	.....	.....	.....	.....	247,704 28	1,159 43	.....	.....	5,543 23	34,044 19	36,265 14
15	Charleston.....	1,500,000 00	1,464,800 00	89,051 62	6,319 50	.....	.....	.....	.....	.....	288,703 86	40,494 54	.....	7,576 86	212,478 46	27,029 91	722,695 17
15	Savannah.....	1,000,000 00	1,163,220 00	27,989 19	1,423 75	97 53	.....	.....	.....	.....	3,903 52	9,260 28	.....	.....	1,677 58	30,287 11	87,772 25
4	Mobile	.....	308,000 00	10,520 24	.....	.....	.....	.....	.....	.....	130,814 98	.....	.....	.....	.....	835 00	43,098 93
April 30	New Orleans ...	1,000,000 00	4,447,300 00	100,243 48	259 50	.....	.....	.....	.....	.....	108,513 86	285,478 40	.....	.....	168,866 43	130,546 81	993,929 27
May 8	Louisville	.....	245,310 00	23,805 71	236 80	.....	.....	.....	.....	.....	1,073,866 98	.....	.....	.....	181,970 99	3,472 03	191,802 74
11	Lexington.....	.....	267,660 00	25,962 27	33 00	.....	.....	.....	.....	.....	1,133,738 33	.....	.....	.....	.....	44,453 08	169,712 21
18	Cincinnati.....	.....	207,060 00	19,386 05	.....	.....	.....	.....	.....	.....	423,816 31	1,801 63	.....	.....	191,245 55	55,244 04	298,786 01
23	Pittsburg.	700,000 00	280,912 50	18,879 83	.....	.....	.....	1,199 62	.....	.....	71,909 20	4,830 93	.....	.....	2,194 36	46,634 62	117,487 73
Mar. 31	Cincinnati Agency....	.....	2,230 00	13,938 34	.....	.....	.....	135,152 29	.....	.....	2,488,183 52	.....	.....	.....	.....	.....	.....
Feb. 28	Chilicothe...do.....	.....	14,195 00	325 00	.....	.....	.....	94,905 28	.....	.....	380,042 96	114 00	.....	.....	.....	17 33	1,642 28
		34,995,919 63	17,393,149 96	1,133,679 05	58,825 37	1,018,131 71	4,033,067 11	235,597 38	5,555 55	18,765 58	16,683,833 36	1,097,919 87	93,283 16	217,597 92	7,655,644 88	2,639,395 67	6,215,604 69

At Bank United States:

Funded debt United States	$17,764,359 05
Debt due by the United States	5,267 32
Baring Brothers & Co., London	763,369 95
Foreign exchange	50,596 54
Mortgages, &c	83,982 72
Requisition dividends	3,518 31

At Office, Hartford:

Profit and loss account	$528 58

At Office, Baltimore:

Debt of S. Smith and Buchanan, G. Williams, and J. W. McCulloch	$338,538 48
Debt of J. W. McCulloch	274,221 96
Debt of G. Williams	269,874 85
	882,635 29

At Agency, Cincinnati:

Miscellaneous accounts, &c	$30,850 93

RECAPITULATION.

Dr.			Cr.		
Funded debt of the United States		$17,764,359 05	Capital stock		$34,995,919 63
Bills discounted on personal security	$26,242,856 63		Notes issued		17,393,149 96
funded debt	513,599 69		Discount, exchange, and interest		1,133,679 05
bank stock	2,442,750 02		Dividends unclaimed		58,825 37
	29,199,206 34		Profit and loss		1,018,131 71
Domestic bills of exchange	5,118,816 04		Contingent fund		4,033,067 11
		34,318,022 38	Contingent interest		235,597 38
Foreign bills of exchange		365,459 20	Contingent exchange		5,555 55
Baring Brothers & Co., London		763,369 95	Foreign exchange		18,765 58
Foreign exchange		50,596 54	Due to the Bank of the United States and offices	$16,683,833 36	
Real estate		2,109,580 44	Due to State banks	1,097,919 87	
Due from Bank United States and offices	16,668,958 82				17,781,753 23
Due from State banks	2,475,506 77		Due to Hottinguer & Co., bankers, Paris		93,283 16
		19,144,465 59	Redemption of public debt		217,597 92
Due from S. Smith and Buchanan, G. Williams, and J. W. McCulloch		882,635 29	Deposits of Treasurer United States	7,655,644 88	
Due from the United States		5,267 32	Deduct overdrafts, &c	653,498 63	
Losses chargeable to the contingent fund		1,651,670 97		7,002,146 25	
Deficiencies		267,047 04	Deposits of public officers	2,639,395 67	
Banking-houses, bonus, and premium on loan, &c		1,684,744 56	Deposits of individuals	6,215,604 69	
Expenses		178,279 18			15,857,146 61
Cash.—Notes of Bank United States and offices	6,251,545 56		Office, Norfolk, for specie in transitu from Bank United States		77,000 00
Notes of State banks	1,221,407 49				
Specie $6,065,141 16					
Specie in transitu 77,000 00					
	6,142,141 16				
		13,615,094 21			
Mortgages, &c		83,992 72			
Requisition dividends		3,518 31			
Profit and loss account, at office, Hartford		528 58			
Miscellaneous accounts, &c., at agency, Cincinnati		30,850 93			
		92,919,472 26			92,919,472 26

BANK OF THE UNITED STATES, *June* 1, 1827.

S. JAUDON, *Second Assistant Cashier.*

DR. *General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned.*

Date.	Banks.	Bills discounted on personal security.	Bills discounted on funded debt.	Bills discounted on bank stock.	Domestic bills of exchange.	Foreign bills of exchange.	Real estate.	Treasurer United States.	Due from Bank United States and offices.	Due from State banks.	Losses chargeable to contingent fund.	Deficiencies.	Banking-houses, bonus, and premium, &c.	Expenses.	Notes of Bank of United States and offices.	Notes of State banks.	Specie.
1827.																	
July 2	Bank United States..	$2,868,056 00	$21,480 00	$348,350 00	$769,255 11	$370,281 42	$151,969 01	.....	$9,217,939 27	$937,345 17	$123,896 34	.....	$993,961 19	.....	$1,068,825 56	$298,990 17	$2,552,023 77
June 18	Office, Portsmouth ...	432,717 30	320 00	8,300 00	56,439 63	.....	.....	.....	52,433 04	.....	5,103 21	.....	.....	.....	150,800 00	14,916 20	27,943 44
21	Boston	1,767,713 27	89,893 00	126,818 00	780,957 00	.....	.....	.....	502,293 85	224 50	4,507 48	.....	116,777 02	.....	571,910 00	45,603 00	323,103 50
21	Providence ...	616,005 36	.....	.....	261,039 95	.....	.....	.....	56,773 67	7,574 72	.....	.....	.....	$54 17	232,965 00	11,875 00	46,767 95
25	Hartford	485,061 15	.....	500 00	46,678 99	.....	.....	$5,443 93	24,702 79	7,712 30	5,770 02	$33,058 90	.....	.....	132,450 00	2,720 00	28,569 84
27	New York....	4,464,428 10	352,305 56	125,500 00	264,609 61	.....	.....	.....	2,922,699 10	391,009 13	33,959 70	.....	87,000 00	918 71	642,735 00	182,305 76	846,599 49
25	Baltimore	2,085,153 43	.....	1,118,138 76	216,889 19	.....	.....	.....	240,445 58	121,495 97	811,573 42	46,375 65	110,657 34	300 32	331,955 00	109,384 41	453,000 00
23	Washington ..	1,280,935 49	.....	123,825 73	128,234 59	.....	100,925 03	278,635 20	265,631 10	80,477 90	82,217 67	52,176 85	30,001 64	9,122 33	201,195 00	11,096 81	97,622 24
19	Richmond	1,438,394 23	.....	49,750 00	89,345 26	.....	45,452 90	.....	7,949 71	95,297 10	35,583 45	86,386 85	35,875 78	6,045 59	331,030 00	53,839 93	124,597 21
16	Norfolk	576,869 23	12,450 75	75,110 00	56,164 14	.....	.....	.....	127,865 95	12,687 67	154,691 00	.....	29,873 14	4,123 25	221,520 00	3,995 54	208,172 74
19	Fayetteville ..	466,132 15	.....	27,100 00	201,793 07	.....	20,878 47	.....	35,157 91	548,914 32	15,950 31	21,087 05	13,385 02	26 25	43,375 00	16,197 00	24,721 83
12	Charleston . ..	2,007,111 24	98,228 39	406,805 66	207,670 80	.....	.....	.....	599,029 50	56,376 76	107,519 06	.....	67,727 78	11 77	414,455 00	42,462 00	374,841 08
12	Savannah	443,759 26	.....	13,560 00	419,267 67	.....	7,338 72	.....	541,449 83	.....	73,670 07	.....	42,396 54	.....	319,290 00	152,995 00	343,931 35
8	Mobile.....	110,350 94	.....	.....	207,664 35	.....	.....	.....	47,476 47	.....	.....	.....	6,895 56	10 00	33,575 00	6,155 00	103,039 37
4	New Orleans .	2,307,600 09	.....	5,300 00	1,171,222 63	.....	.....	.....	1,371,918 33	300,489 23	33,904 57	20,000 00	45,000 00	2,520 15	1,207,550 00	82,955 00	432,679 98
5	Louisville	937,182 03	.....	.....	215,894 77	.....	98,051 16	.....	112,981 65	4,478 59	105,275 96	.....	11,514 86	190 00	171,465 00	8,588 95	118,340 01
8	Lexington	705,059 17	.....	.....	202,302 29	.....	281,149 00	34,199 88	36,804 98	20,232 51	83,697 38	.....	.....	138 40	135,330 00	2,865 00	57,373 85
15	Cincinnati . ..	503,283 62	550 00	.....	79,107 46	.....	.....	174,663 00	68,246 90	101,239 46	.....	.....	20,000 00	26 71	147,680 00	37,820 00	175,413 36
20	Pittsburg	742,083 13	.....	.....	55,851 90	.....	87,582 96	30,118 60	62,118 70	14,441 07	64,901 13	.....	14,123 13	2,122 32	69,990 00	60,003 00	42,484 40
May 31	Agency, Cincinnati...	1,170,164 47	.....	.....	.....	.....	1,343,046 51	.....	111,768 25	69,726 78	22,453 86	.....	.....	.....	.....	.....	.....
31	Chilicothe . ..	341,232 07	.....	.....	6,200 19	.....	27,373 41	.....	.....	2,300 00	.....	.....	.....	881 02	.....	9,315 20	.....
		25,749,291 73	575,227 70	2,429,058 15	5,437,588 60	370,281 42	2,163,767 17	523,060 61	16,405,686 58	2,772,313 18	1,764,674 63	259,085 30	1,625,189 00	26,490 99	6,428,095 56	1,154,082 97	6,381,225 41

General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned—Continued. Cr.

Date.	Banks.	Capital stock.	Notes issued.	Discount, exchange, and interest.	Dividends unclaimed.	Profit and loss.	Contingent fund.	Contingent interest.	Contingent exchange.	French exchange.	Due to Bank of United States and offices.	Due to State banks.	Hottinguer & Co., Paris.	Redemption of public debt.	Deposits of the Treasurer of the United States.	Deposits of public officers.	Deposits of individuals.
1827.																	
July 2	Bank United States....	$21,395,919 63	$2,344,677 46	$737 04	$1,053,420 10	$1,242,597 57	$4,046,999 27	$4,340 19	$2,000 00	$2,931 44	$3,951,784 84	$207,357 56	$306,037 68	$1,711,000 45	$356,572 42	$389,696 16	$1,552,858 77
June 18	Office, Portsmouth.....	300,000 00	276,365 00	1,327 29	6 00	.....	.....	.....	.....	.....	127,732 80	.....	.....	.....	23,171 87	12,853 27	7,516 59
21	Boston	1,500,000 00	686,275 00	7,923 48	764 50	.....	.....	.....	.....	.....	449,441 21	127,189 61	.....	9,022 09	964,745 43	349,876 73	234,662 57
21	Providence	600,000 00	297,325 00	2,362 80	207 00	.....	.....	.....	.....	.....	152,423 31	25,052 28	.....	.....	93,268 24	41,405 18	21,012 01
25	Hartford.....	300,000 00	333,542 50	1,948 72	225 00	.....	.....	.....	.....	.....	43,666 16	12,228 20	.....	.....	.....	49,335 73	31,721 61
27	New York.....	2,500,000 00	1,161,222 50	23,997 70	8,369 00	.....	.....	.....	.....	.....	2,153,994 28	180,750 99	.....	45,971 89	2,789,641 36	423,999 45	1,026,122 99
25	Baltimore.....	1,700,000 00	817,402 50	8,822 27	4,551 00	.....	.....	.....	.....	.....	2,932,858 38	165,744 54	.....	228,056 95	39,917 87	95,038 32	535,612 53
23	Washington	500,000 00	1,009,817 50	5,409 65	2,940 25	.....	.....	.....	.....	.....	58,124 56	31,916 60	.....	51,988 30	57,817 72	850,473 74	173,609 26
19	Richmond	1,000,000 00	858,715 00	2,898 52	3,485 22	.....	.....	500 00	.....	.....	245,617 24	9,908 90	.....	.....	53,407 07	82,985 90	142,030 16
16	Norfolk.....	500,000 00	593,810 00	1,630 33	775 00	.....	.....	.....	.....	.....	53,345 51	9,084 64	.....	.....	43,959 30	19,574 42	261,344 21
19	Fayetteville.....	500,000 00	616,605 00	1,638 43	428 50	.....	.....	.....	.....	.....	240,384 71	3,538 55	.....	.....	3,755 79	33,984 19	34,443 21
12	Charleston.....	1,500,000 00	1,509,740 00	7,301 58	6,067 50	.....	.....	.....	.....	.....	420,060 35	39,712 30	.....	7,076 86	218,073 22	33,089 87	641,117 36
12	Savannah.....	1,000,000 00	1,222,015 00	1,138 25	723 75	.....	.....	.....	.....	.....	18,000 30	275 97	.....	.....	5,108 60	27,588 57	82,808 00
8	Mobile	.....	356,000 00	492 10	.....	.....	.....	.....	.....	.....	96,743 64	.....	.....	.....	11,772 99	654 96	49,503 00
4	New Orleans...	1,000,000 00	4,489,845 00	1,982 64	259 50	.....	.....	.....	.....	.....	166,448 38	98,890 32	.....	.....	159,659 88	133,108 60	930,945 66
5	Louisville	.....	285,310 00	246 57	236 80	.....	.....	.....	.....	.....	1,097,204 41	.....	.....	.....	214,139 80	7,444 99	179,680 41
8	Lexington	.....	267,115 00	1,206 18	.....	.....	.....	.....	.....	.....	1,073,493 13	.....	.....	.....	.....	41,917 38	175,410 77
15	Cincinnati.....	.....	246,360 00	1,721 74	.....	.....	.....	.....	.....	.....	502,359 09	1,470 06	.....	.....	197,311 12	53,300 09	305,508 41
20	Pittsburg.....	700,000 00	279,107 50	1,782 25	.....	.....	.....	1,199 62	.....	.....	48,959 51	24,575 93	.....	.....	2,194 36	47,230 16	141,771 01
May 31	Agency, Cincinnati	.....	2,200 00	.....	.....	.....	.....	135,582 72 96,049 84	.....	.....	2,500,128 58	.....	.....	.....	.....	.....	.....
31	Chilicothe	.....	10,465 00	.....	.....	.....	.....	.....	.....	.....	376,645 98	114 00	.....	.....	.....	17 33	59 58
		34,995,919 63	17,663,914 96	74,567 54	1,082,459 12	1,242,597 57	4,046,999 27	237,672 37	2,000 00	2,931 44	16,709,416 37	937,810 45	306,037 68	2,053,116 54	5,234,517 04	2,684,415 04	6,527,738 11

At Bank United States:

Funded debt of the United States	$17,764,359 05
Debt due by the United States	5,267 32
Baring Brothers & Co., London	904,812 24
Foreign exchange account	79,136 24
Mortgages, &c.	83,982 72

At Office, Baltimore:

Debt of S. Smith & Buchanan, G. Williams, and J. W. McCulloch,	$338,538 48
Debt of J. W. McCulloch	274,221 96
Debt of G. Williams	269,874 85
	882,635 29

At Agency, Cincinnati: Miscellaneous accounts $16,801 27

RECAPITULATION.

Dr.			Cr.		
Funded debt of the United States		$17,764,359 05	Capital stock		$34,995,919 63
Bills discounted on personal security	$25,749,291 73		Notes issued		17,663,914 96
funded debt	575,927 70		Discount, exchange, and interest		74,567 54
bank stock	2,429,058 15		Dividends unclaimed		1,082,459 19
	28,753,577 58		Profit and loss		1,242,597 57
Domestic bills of exchange	5,437,588 60		Contingent fund		4,046,999 27
		34,191,166 18	Contingent interest		237,672 37
Foreign bills of exchange		370,281 42	Contingent exchange		2,000 00
Baring Brothers & Co., London		904,812 24	French exchange		2,931 44
Foreign exchange		79,136 24	Due to Bank United States and offices	$16,709,416 37	
Real estate		2,163,767 17	Due to State banks	937,810 45	
Due from Bank United States and offices	16,405,686 58				17,647,226 82
Due from State banks	2,772,313 18		Due to Hottinguer & Co., bankers, Paris		306,037 68
		19,177,999 76	Redemption of public debt		2,053,116 54
Due from S. Smith and Buchanan, G. Williams, and J. W. McCulloch		882,635 29	Deposits of Treasurer of United States	5,234,517 04	
Due from United States		5,267 32	Deduct overdrafts, &c	523,060 61	
Losses chargeable to the contingent fund		1,764,674 63		4,711,456 43	
Deficiencies		259,085 30	Deposits of public officers	2,684,415 04	
Banking-houses, bonus, and premium, &c.		1,625,189 00	Deposits of individuals	6,527,738 11	
Expenses		26,490 99			13,923,609 58
Cash.—Notes of Bank United States and offices	6,498,095 56				
Notes of State banks	1,154,082 97				
Specie	6,381,225 41				
		13,963,403 94			
Mortgages, &c		83,982 72			
Miscellaneous accounts, at agency, Cincinnati		16,801 27			
		93,279,052 52			93,279,052 52

BANK OF THE UNITED STATES, *July* 2, 1837.

S. JAUDON, *Second Assistant Cashier.*

DR. *General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned.*

Date.	Banks.	Bills discounted on personal security.	Bills discounted on funded debt.	Bills discounted on bank stock.	Domestic bills of exchange.	Foreign bills of exchange.	Real estate.	Treasurer United States.	Due from Bank United States and offices.	Due from State banks.	Losses chargeable to contingent fund.	Deficiencies.	Banking houses, bonds, and premium.	Expenses.	Notes of Bank United States and offices.	Notes of State banks.	Specie.
1827.																	
July 30	Bank United States....	$2,793,296 48	$11,330 00	$345,680 00	$713,076 15	$400,699 50	$149,365 83	.....	$8,337,983 97	$636,137 05	$123,896 34	.....	$993,961 19	$5,670 56	$1,237,100 56	$304,932 73	$2,374,428 02
16	Office, Portsmouth.....	430,591 05	320 00	8,300 00	56,133 34	.....	.....	.....	50,798 63	.....	5,103 21	.....	.....	1 00	138,000 00	17,885 00	27,918 72
19	Boston	1,707,229 70	1,132 00	40,018 00	852,548 00	.....	.....	.....	356,285 92	76,224 50	4,507 48	.....	116,777 02	.....	345,120 00	47,932 00	283,603 21
19	Providence	582,722 13	.....	.....	255,399 06	.....	.....	.....	66,172 27	7,597 83	.....	.....	.....	654 98	212,070 00	13,115 00	27,046 22
23	Hartford.....	467,241 79	.....	500 00	39,715 91	.....	.....	.....	70,917 36	12,037 68	5,770 02	$33,058 90	.....	.....	146,960 00	5,920 00	39,567 76
25	New York.....	4,831,847 87	3,000 00	14,500 00	291,291 75	.....	.....	.....	2,712,094 21	40,860 65	33,959 70	.....	87,000 00	3,313 23	589,345 00	175,375 07	893,885 52
23	Baltimore.....	2,049,593 73	.....	1,063,415 28	182,704 58	.....	.....	.....	187,575 05	95,131 46	811,573 42	46,375 65	110,657 34	1,639 93	379,560 00	59,693 74	433,000 00
21	Washington	1,295,926 75	.....	134,045 73	105,238 19	.....	100,473 27	$298,316 84	354,224 07	51,157 29	82,067 37	52,178 15	30,001 64	10,614 28	101,360 00	12,185 97	100,319 67
24	Richmond	1,424,624 71	.....	56,100 00	74,586 76	.....	45,452 90	.....	27,133 59	48,370 09	35,583 45	85,513 05	35,875 78	7,616 05	350,320 00	55,732 39	125,915 66
21	Norfolk.....	589,019 37	12,450 75	61,610 00	38,125 54	.....	.....	.....	94,919 02	28,947 80	154,691 00	.....	29,873 14	4,757 90	186,275 00	8,677 32	206,753 38
24	Fayetteville.....	485,458 65	.....	23,800 00	180,848 91	.....	20,913 47	.....	12,946 52	581,545 54	15,915 31	21,087 05	13,385 02	619 77	266,120 00	17,025 00	24,883 06
17	Charleston.....	1,969,384 02	32,123 63	404,806 01	230,128 78	.....	.....	.....	770,510 61	31,473 26	107,519 06	.....	67,727 78	1,560 30	378,980 00	65,099 00	373,288 48
17	Savannah.....	419,682 72	.....	15,360 00	345,281 20	.....	7,338 72	.....	773,577 57	11,499 00	73,670 07	.....	42,396 54	1,125 47	299,275 00	14,680 00	340,263 97
6	Mobile	126,641 85	.....	.....	135,477 43	.....	.....	.....	78,185 09	582 03	.....	.....	7,895 56	791 99	63,425 00	2,680 00	122,835 57
2	New Orleans ...	2,257,611 32	.....	5,300 00	1,212,364 42	.....	.....	.....	1,283,426 16	265,066 95	23,904 57	20,000 00	45,000 00	4,349 99	1,177,150 00	77,120 00	548,406 87
10	Louisville	959,773 59	.....	.....	186,856 87	.....	99,775 16	.....	24,180 04	4,830 59	105,275 96	.....	11,514 86	422 85	148,830 00	8,207 99	158,989 57
13	Lexington	695,729 79	.....	.....	181,127 25	.....	281,149 00	33,739 88	68,247 22	25,794 18	83,697 38	.....	.....	535 34	236,010 00	5,915 00	55,391 98
20	Cincinnati.....	551,656 50	550 00	.....	44,854 36	.....	.....	174,663 00	106,463 57	63,063 10	.....	.....	20,000 00	500 57	189,530 00	103,178 00	242,474 03
18	Pittsburg.....	738,837 28	.....	.....	56,475 09	.....	85,888 21	29,639 25	73,374 27	8,000 00	64,679 51	.....	14,123 13	2,741 17	39,890 00	65,334 00	34,226 66
May 31	Agency, Cincinnati.....	1,170,164 47	.....	.....	.....	.....	1,343,046 51	.....	111,768 25	69,726 78	22,453 86	.....	.....	.....	.....	.....	.....
31	Chilicothe.....	341,232 07	.....	.....	6,200 19	.....	27,373 41	.....	.....	2,300 00	.....	.....	.....	881 02	.....	9,315 20	.....
		25,898,165 84	60,906 38	2,163,435 02	5,188,434 38	400,699 50	2,160,776 48	536,388 97	15,560,783 39	2,060,345 78	1,764,267 71	258,212 80	1,626,189 00	47,796 40	6,485,320 56	1,070,003 41	6,413,198 35

General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned—Continued. CR.

Date.	Banks.	Capital stock.	Notes and drafts issued.	Discount, exchange, and interest.	Dividends unclaimed.	Profit and loss.	Contingent fund.	Contingent interest.	Contingent exchange.	French exchange.	Due to the Bank United States and offices.	Due to State banks.	Hottinguer & Co., Paris.	Redemption of public debt.	Deposits of the Treasurer United States.	Deposits of public officers.	Deposits of individuals.
1827.																	
July 30	Bank United States....	$21,395,919 63	$2,374,677 46	$17,138 81	$90,774 10	$1,241,023 89	$4,278,632 13	$4,340 19	$3,222 22	$6,812 86	$4,095,006 84	$1,230,343 39	$406,699 79	$282,847 53	$514,519 43	$262,612 43	$1,528,385 29
16	Office, Portsmouth.....	300,000 00	258,165 00	3,350 89	1,020 00	.....	.....	.....	.....	.....	94,715 84	.....	.....	.....	16,717 58	50,491 63	10,590 01
19	Boston	1,500,000 00	676,345 00	21,612 49	25,934 50	.....	.....	.....	.....	.....	244,663 04	563,514 99	.....	97,427 73	91,227 93	368,770 85	241,881 30
19	Providence	600,000 00	297,325 00	5,521 64	2,907 00	.....	.....	.....	.....	.....	100,249 78	20,426 74	.....	18,709 08	62,391 10	30,785 91	26,461 24
23	Hartford.....	300,000 00	330,877 50	3,691 97	4,680 00	.....	.....	.....	.....	.....	40,582 31	6,506 29	.....	.....	49,103 57	51,259 17	34,988 61
25	New York.....	2,500,000 00	1,150,062 50	48,817 48	25,226 50	.....	.....	.....	.....	.....	2,197,399 32	536,301 11	.....	155,763 78	1,645,929 66	296,865 03	1,120,107 62
23	Baltimore	1,700,000 00	809,612 50	18,063 33	20,433 75	.....	.....	.....	.....	.....	2,789,682 44	237,792 30	.....	19,552 15	51,236 15	56,011 73	601,171 12
21	Washington	500,000 00	984,357 50	12,969 93	5,417 64	.....	.....	.....	.....	.....	62,907 81	33,869 51	.....	67,585 84	43,291 72	819,996 39	187,742 88
24	Richmond	1,000,000 00	851,220 00	10,375 63	15,395 22	.....	.....	500 00	.....	.....	222,682 32	13,004 45	.....	.....	18,078 81	98,717 71	142,849 29
21	Norfolk.....	500,000 00	592,330 30	4,233 75	6,694 00	.....	.....	.....	.....	.....	9,740 40	4,143 35	.....	.....	23,868 64	19,520 08	281,070 31
24	Fayetteville	500,000 00	752,605 00	5,115 66	738 50	.....	.....	.....	.....	.....	317,875 64	2,278 76	.....	.....	12,296 56	34,360 19	39,277 99
17	Charleston.....	1,500,000 00	1,503,070 00	22,225 87	7,183 50	.....	.....	.....	.....	.....	443,791 48	111,420 80	.....	48,519 52	120,634 42	35,698 02	639,957 32
17	Savannah	1,000,000 00	1,220,555 00	5,109 11	263 75	.....	.....	.....	.....	.....	7,159 39	229 00	.....	.....	15,491 30	26,603 94	68,738 77
6	Mobile	.....	396,000 00	2,120 25	.....	.....	.....	.....	.....	.....	76,298 53	.....	.....	.....	22,824 58	2,558 10	38,713 06
2	New Orleans. ..	1,000,000 00	4,503,540 00	24,301 59	259 50	.....	.....	.....	.....	.....	173,960 83	108,423 25	.....	.....	195,250 25	101,152 98	832,811 88
10	Louisville.....	.....	325,050 00	5,345 10	236 80	.....	.....	.....	.....	.....	991,305 17	89 37	.....	.....	206,741 60	5,420 37	174,469 07
13	Lexington	....	327,115 00	6,687 44	.....	.....	.....	.....	.....	.....	1,105,235 63	.....	.....	.....	.....	41,070 06	187,229 49
20	Cincinnati	.....	312,360 00	5,869 92	.....	.....	.....	.....	.....	.....	497,525 26	1,488 75	.....	.....	301,152 68	56,228 13	322,308 39
18	Pittsburg.....	700,000 00	279,107 50	4,794 07	.....	.....	.....	1,199 62	.....	.....	27,448 02	27,574 65	.....	.....	2,194 36	44,311 07	126,579 28
May 31	Agency, Cincinnati....	.....	2,200 00	.....	.....	.....	.....	135,582 72 96,049 84	.....	.....	2,500,128 58	.....	.....	.....	.....	.....	.....
31	Chilicothe.....	....	10,465 00	.....	.....	.....	.....	.....	.....	.....	376,645 98	114 00	.....	.....	.....	17 33	59 58
		34,995,919 63	17,957,039 96	227,344 93	207,164 76	1,241,023 89	4,278,632 13	237,672 37	3,222 22	6,812 86	16,375,004 61	2,897,520 71	406,699 79	690,405 63	3,392,950 34	2,402,452 12	6,605,292 50

At Bank United States:

Funded debt of the United States	$17,764,359 05
Debt due by the United States	5,267 32
Baring Brothers & Co., London	1,335,408 79
Foreign exchange account	116,273 20
Mortgages, &c	83,982 72

At Office, Baltimore:

Debt of S. Smith & Buchanan, G. Williams, and J.W. McCulloch	$338,538 48
Debt of J. W. McCulloch	274,221 96
Debt of George Williams	269,874 85
	882,635 29

At Office, Norfolk:

Navy Agent, overdrawn	$21,748 20
Battalion Paymaster, overdrawn	3,752 11
	25,500 31

At Agency, Cincinnati: Miscellaneous accounts, &c $16,801 27

RECAPITULATION.

Dr.			Cr.		
Funded debt of the United States		$17,764,359 05	Capital stock		$34,995,919 63
Bills discounted on personal security	$25,898,165 84		Notes and drafts issued		17,957,039 96
funded debt	60,906 38		Discount, exchange, and interest		227,344 93
bank stock	2,163,435 02		Dividends unclaimed		207,164 76
	28,122,507 24		Profit and loss		1,241,023 89
Domestic bills of exchange	5,188,434 38		Contingent fund		4,278,632 13
		33,310,941 62	Contingent interest		237,672 37
Foreign bills of exchange		400,699 50	Contingent exchange		3,222 22
Baring Brothers & Co., London		1,335,408 79	French exchange		6,812 86
Foreign exchange		116,279 73	Due to the Bank of the United States and offices	$16,375,004 61	
Real estate		2,160,776 48	Due to State banks	2,897,520 71	
Due from Bank United States and offices	15,560,783 39				19,272,525 32
Due from State banks	2,060,345 78		Hottinguer & Co., bankers, Paris		406,699 79
		17,621,129 17	Redemption of public debt		690,405 63
Due from S. Smith and Buchanan, G. Williams, and J. W. McCulloch		882,635 29	Deposits of Treasurer United States	3,392,950 34	
Due from the United States		5,267 32	Deduct overdrafts and special deposits	536,388 97	
Losses chargeable to contingent fund		1,764,267 71		2,856,561 37	
Deficiencies		258,212 80	Deposits of public officers	2,402,452 12	
Banking-houses, bonus, and premium, &c.		1,626,189 00	Deposits of individuals	6,605,292 50	
Expenses		47,796 40			11,864,305 99
Cash.—Notes Bank U. States and offices	6,485,320 56				
Notes of State banks	1,070,003 41				
Specie	6,413,198 35				
		13,968,522 32			
Mortgages, &c		83,982 72			
Overdrafts of public officers, at office, Norfolk		25,500 31			
Miscellaneous acc't, at office, Cincinnati		16,801 27			
		91,388,769 48			91,388,769 48

Bank of the United States, *August* 1, 1827.

S. JAUDON, *Second Assistant Cashier.*

DR. *General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned.*

Date.	Banks.	Bills discounted on personal security.	Bills discounted on funded debt.	Bills discounted on bank stock.	Domestic bills of exchange.	Foreign bills of exchange.	Real estate.	Treasurer United States.	Due from Bank United States and offices.	Due from State banks.	Losses chargeable to contingent fund.	Deficiencies.	Banking-houses, bonus, premiums, &c.	Expenses.	Notes of Bank United States and offices.	Notes of State banks.	Specie.
1827.																	
Aug. 30	Bank United States....	$2,795,209 65	$11,330 00	$347,480 00	$734,654 54	$360,578 86	$142,918 36	.....	$8,533,033 85	$650,915 04	$123,896 34	.....	$993,961 19	$9,575 18	$1,170,283 56	$347,860 82	$2,083,470 83
20	Office, Portsmouth.....	423,769 88	320 00	8,100 00	51,696 82	.....	.....	.....	22,935 45	.....	5,103 21	.....	.....	1 00	117,705 00	36,526 00	27,973 11
23	Boston	1,578,135 19	1,132 00	46,918 00	852,771 02	.....	.....	.....	252,557 81	106,690 70	4,507 48	.....	116,777 02	.....	564,730 00	72,127 00	127,092 61
23	Providence.....	580,032 07	.....	.....	239,136 50	.....	.....	.....	26,368 12	8,093 49	.....	.....	.....	1,067 19	199,840 00	10,270 00	53,576 18
27	Hartford.....	491,213 48	.....	500 00	40,167 01	.....	.....	$228 20	67,550 05	1,687 33	5,770 02	$33,058 90	.....	.....	101,810 00	3,440 00	39,570 99
29	New York.....	4,728,470 24	3,000 00	7,640 00	307,885 74	.....	.....	.....	2,923,872 98	48,867 14	33,959 70	.....	87,000 00	6,663 57	546,280 00	194,000 25	804,087 04
27	Baltimore.....	2,036,498 74	.....	1,021,615 28	162,544 61	.....	.....	.....	292,405 57	107,418 34	811,573 42	44,575 65	110,657 34	3,148 84	202,340 00	35,718 44	435,000 00
25	Washington	1,297,527 59	.....	110,345 73	85,869 44	.....	103,702 68	44,171 40	771,692 79	44,160 26	82,067 37	52,308 35	30,001 64	11,791 51	228,150 00	12,545 84	101,777 13
21	Richmond	1,424,878 36	.....	65,200 00	68,117 58	.....	45,452 90	.....	119,765 65	40,197 61	35,583 45	85,513 05	35,875 78	8,532 27	299,385 00	30,215 37	126,657 84
25	Norfolk.....	568,073 47	12,400 75	60,710 00	31,393 18	.....	.....	.....	373,354 14	9,205 30	154,691 00	.....	29,873 14	5,901 85	248,130 00	11,270 00	198,703 40
21	Fayetteville.....	484,494 84	.....	23,800 00	136,862 94	.....	20,913 47	.....	3,084 77	581,273 88	15,915 31	21,087 05	13,385 02	1,093 75	224,925 00	28,963 00	24,729 98
14	Charleston.....	1,884,723 59	32,823 63	395,251 01	124,178 59	.....	.....	.....	531,391 30	73,878 26	107,519 06	.....	67,727 78	2,973 30	307,565 00	46,022 00	373,314 33
14	Savannah.....	421,942 58	.....	15,360 00	270,455 19	.....	7,338 72	.....	790,764 49	.....	73,670 07	.....	42,396 54	2,118 29	367,905 00	51,330 00	340,683 47
3	Mobile	133,930 69	.....	.....	111,593 85	.....	.....	.....	24,781 71	4,544 23	.....	.....	8,895 56	1,229 19	61,770 00	1,695 00	122,979 21
July 30	New Orleans ...	2,340,087 48	.....	5,300 00	980,269 86	.....	.....	.....	1,326,887 92	128,574 90	33,904 57	20,004 00	45,000 00	5,360 55	1,293,350 00	9,055 00	663,817 11
Aug. 7	Louisville	1,001,203 19	.....	.....	171,423 13	.....	99,775 16	.....	75,009 04	5,580 59	105,275 96	.....	11,514 86	646 70	108,930 00	7,066 99	175,307 47
10	Lexington	717,627 37	.....	.....	176,570 42	.....	281,149 00	.....	99,237 85	32,337 53	83,697 38	.....	.....	888 68	207,465 00	1,675 00	58,989 69
17	Cincinnati.....	568,275 90	550 00	.....	55,132 20	.....	.....	174,663 00	102,020 40	94,779 10	.....	.....	20,000 00	921 88	289,690 00	67,597 00	261,427 99
22	Pittsburg	758,182 47	.....	.....	57,971 93	.....	85,888 21	2,194 36	119,671 90	9,290 38	64,679 51	.....	14,123 13	3,209 13	85,040 00	57,051 00	36,173 02
July 31	Agency, Cincinnati....	1,161,716 82	.....	.....	.....	.....	1,343,076 51	.....	128,930 06	69,726 78	26,169 97	.....	.....	5,140 13	.....	.....	.....
May 31	Chilicothe.....	341,232 07	.....	.....	6,200 19	.....	27,373 41	.....	.....	2,300 00	.....	.....	.....	881 02	.....	9,351 20	.....
		25,737,221 67	61,556 38	2,108,220 02	4,664,894 74	360,578 86	2,157,588 42	221,256 96	16,585,286 85	2,019,520 86	1,767,983 82	256,547 00	1,627,189 00	71,144 03	6,625,293 56	1,033,743 91	6,055,331 40

General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned—Continued. Cr.

Date.	Banks.	Capital stock.	Notes issued.	Discount, exchange, and interest.	Dividends unclaimed.	Profit and loss.	Contingent fund.	Contingent interest.	Contingent exchange.	French exchange.	Due to Bank of United States and offices.	Due to State banks.	Hottinguer & Co., Paris.	Redemption of public debt.	Deposits of the Treasurer United States.	Deposits of public officers.	Deposits of individuals.
1827.																	
Aug. 30	Bank United States	$21,396,479 63	$2,374,677 46	$39,675 01	$69,651 30	$1,241,301 77	$4,278,632 13	$4,340 19	$3,222 22	$11,787 97	$4,263,732 65	$943,705 61	$517,158 82	$178,238 29	$550,757 14	$253,156 91	$1,464,153 73
20	Office, Portsmouth....	300,000 00	256,180 00	6,254 52	123 00	.....	.....	.....	.....	.....	62,566 57	.....	.....	.....	854 67	57,963 04	10,188 67
23	Boston	1,500,000 00	673,305 00	33,039 52	5,075 50	.....	.....	.....	.....	.....	323,787 42	284,172 42	.....	56,599 06	304,416 94	344,163 36	198,849 61
23	Providence	600,000 00	296,395 00	10,377 82	1,065 00	.....	.....	.....	.....	.....	66,611 37	31,946 02	.....	.....	63,586 92	18,684 52	29,717 90
27	Hartford.....	300,000 00	330,617 50	6,745 92	1,098 00	.....	.....	.....	.....	.....	21,184 43	3,605 38	.....	.....	48,998 49	49,030 01	23,716 25
29	New York.....	2,500,000 00	1,141,022 50	73,701 56	14,117 25	.....	.....	.....	.....	.....	2,262,999 01	380,344 89	.....	116,480 40	1,658,923 92	334,119 02	1,210,018 11
27	Baltimore	1,700,000 00	796,042 50	29,885 58	9,863 25	.....	.....	.....	.....	.....	2,683,978 93	180,949 09	.....	2,877 15	150,200 92	34,465 82	557,868 28
25	Washington	500,000 00	981,327 50	18,707 76	3,139 63	.....	.....	.....	.....	.....	60,643 30	26,262 62	.....	49,185 83	246,001 73	800,545 13	290,298 23
21	Richmond	1,000,000 00	850,470 00	15,736 61	8,183 22	.....	.....	500 00	.....	.....	226,466 37	5,587 30	.....	.....	21,374 29	85,458 08	171,594 99
25	Norfolk	500,000 00	806,875 00	6,530 36	2,436 50	.....	.....	.....	.....	.....	7,424 60	9,436 89	.....	.....	22,282 98	60,710 82	288,009 08
21	Fayetteville	500,000 00	746,085 00	7,213 04	738 50	.....	.....	.....	.....	.....	247,312 77	2,119 33	.....	.....	8,403 94	34,005 40	34,651 03
14	Charleston	1,500,000 00	1,493,675 00	33,370 69	20,065 00	.....	.....	.....	.....	.....	78,852 30	33,219 01	.....	16,396 52	138,173 05	24,187 17	609,429 11
14	Savannah.....	1,000,000 00	1,218,580 00	6,856 95	3,548 75	.....	.....	.....	.....	.....	25,075 04	229 00	.....	.....	25,240 19	34,447 02	69,987 40
3	Mobile	.....	396,000 00	3,129 36	.....	.....	.....	.....	.....	.....	18,449 80	.....	.....	.....	14,324 58	10,013 42	29,502 28
July 30	New Orleans ...	1,000,000 00	4,503,540 00	40,387 53	259 50	.....	.....	.....	.....	.....	214,175 12	138,297 63	.....	.....	157,586 28	93,258 95	704,106 38
Aug. 7	Lexington	.....	324,585 00	9,473 08	260 80	.....	.....	.....	.....	.....	1,044,212 02	89 37	.....	.....	188,656 15	3,269 34	191,187 33
10	Louisville	.....	346,065 00	10,739 32	48 00	.....	.....	.....	.....	.....	1,026,517 69	.....	.....	.....	41,260 12	41,411 19	193,596 60
17	Cincinnati.....	.....	391,415 00	10,175 61	.....	.....	.....	.....	.....	.....	520,376 44	1,488 75	.....	.....	270,258 47	56,498 21	384,844 99
22	Pittsburg	700,000 00	317,027 50	8,719 41	.....	.....	.....	1,199 62	.....	.....	66,059 91	10,853 97	.....	.....	14,568 05	53,747 97	121,298 61
July 31	Agency, Cincinnati	.....	2,200 00	11,834 85	.....	.....	.....	.....	.....	.....	2,729,512 64	.....	.....	.....	.....	.....	.....
May 31	Chilicothe	.....	10,465 00	.....	.....	.....	.....	.....	.....	.....	376.645 98	114 00	.....	.....	.....	17 33	59 58
		34,996,479 63	18,256,549 96	382,554 50	139,673 20	1,241,301 77	4,278,632 13	6,039 81	3,222 22	11,787 97	16,326,584 36	2,052,421 28	517,158 82	419,777 25	3,925,868 83	2,389,152 71	6,583,078 16

At Bank United States:

Funded debt of the United States	$17,664,359 05
Debt due by the United States	5,267 32
Baring Brothers & Co., London	1,409,974 79
Foreign exchange account	121,918 73
Mortgages, &c	83,982 72

At Office, Baltimore:

Debt of S. Smith and Buchanan, G. Williams, and J. W. McCulloch	$338,538 48
Debt of J. W. McCulloch	274,221 96
Debt of G. Williams	269,874 85
	882,635 29

At Agency, Cincinnati: Miscellaneous accounts, &c $8,787 22

RECAPITULATION.

Dr.			Cr.		
Funded debt of the United States		$17,664,359 05	Capital stock		$34,996,479 63
Bills discounted on personal security	$25,737,221 67		Notes and drafts issued		18,256,549 96
funded debt	61,556 38		Discount, exchange, and interest		382,554 50
bank stock	2,108,220 02		Dividends unclaimed		139,673 30
	27,906,998 07		Profit and loss		1,241,301 77
Domestic bills of exchange	4,664,894 74		Contingent fund		4,278,632 13
		32,571,892 81	Contingent interest		6,039 81
Foreign bills of exchange		360,578 86	Contingent exchange		3,222 22
Baring Brothers & Co., London		1,409,974 79	French exchange		11,787 97
Foreign exchange		121,918 73	Due to Bank United States and offices	$16,396,584 36	
Real estate		2,157,588 42	Due to State banks	2,052,421 28	
Due from Bank United States and offices	16,585,286 85				18,379,005 64
Due from State banks	2,019,520 86		Due to Hottinguer & Co., bankers, Paris		517,158 82
		18,604,807 71	Redemption of public debt		419,777 25
Due from S. Smith and Buchanan, G. Williams, and J. W. McCulloch		882,635 29	Deposits of Treasurer United States	3,925,868 83	
Due from United States		5,267 32	Deduct overdrafts and special deposits	221,256 96	
Losses chargeable to contingent fund		1,767,983 82		3,704,611 87	
Deficiencies		256,547 00	Deposits of public officers	2,389,152 71	
Banking-houses, bonus, premium, &c		1,627,189 00	Deposits of individuals	6,583,078 16	
Expenses		71,144 03			12,676,842 74
Cash.—Notes Bank U. States and offices	6,625,293 56				
Notes of State banks	1,033,743 91				
Specie	6,055,331 40				
		13,714,368 87			
Mortgages, &c		83,982 72			
Miscellaneous accounts, &c., at agency, Cincinnati		8,787 22			
		91,309,025 64			91,309,025 64

S. JAUDON, *Second Assistant Cashier.*

Bank of the United States, *August* 30, 1827.

DR. *General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned.*

Date.	Banks.	Bills discounted on personal security.	Bills discounted on funded debt.	Bills discounted on bank stock.	Domestic bills of exchange.	Foreign bills of exchange.	Real estate.	Treasurer United States.	Due from Bank United States and offices.	Due from State banks.	Losses chargeable to contingent fund.	Deficiencies.	Banking houses, bonus, and premium.	Expenses.	Notes of Bank United States and offices.	Notes of State banks.	Specie.
1827.																	
Sept. 27	Bank United States...	$2,853,022 65	$11,330 00	$347,130 00	$720,299 40	$373,751 19	$142,918 36	.....	$8,716,555 65	$696,996 54	$123,896 34	....	$993,961 19	$15,419 89	$1,124,295 56	$382,691 28	$1,965,514 38
17	Office, Portsmouth	420,995 14	320 00	8,300 00	51,581 72	.....	.....	.....	11,163 22	209 94	5,103 21	.....	.....	1,067 45	105,155 00	55,278 60	27,509 35
20	Boston.	1,562,185 57	1,132 00	33,518 00	879,340 93	.....	.....	.....	290,124 25	177,690 70	4,507 48	.....	116,777 02	4,654 48	442,250 00	51,583 00	118,626 13
20	Providence.	604,314 71	.....	.....	257.0 1 31	.....	.....	.....	38,469 04	4,402 19	.....	.....	.....	1,801 14	202,385 00	6,015 68	35,991 67
24	Hartford.....	478,910 18	.....	4,000 00	43,886 86	.....	.....	.....	47,879 44	9,263 86	5,770 02	$33,058 90	....	1,579 95	63,810 00	8,940 00	38,984 75
26	New York.....	4,625,156 85	11,614 53	3,940 00	325,406 10	.....	.....	.....	2,548,234 33	278,6 9 81	33,959 70	750 00	87,000 00	8,798 92	920,260 00	189,872 25	460,256 32
24	Baltimore.....	1,884,846 07	.....	1,027,915 28	152,488 87	.....	.....	.....	296,821 64	116,594 05	811,573 42	44,575 65	110,657 34	5,204 89	271,220 00	50,723 52	393,000 00
22	Washington	1,311,275 29	.....	93,320 73	81,727 01	.....	106,407 68	$43,869 40	653,126 95	44,053 77	82,067 37	52,308 34	30,001 64	12,871 36	286,225 00	18,769 56	100,832 98
18	Richmond	1,392,176 98	.....	76,700 00	64,179 92	.....	45,452 90	.....	177,758 16	43,249 67	35,583 45	85,513 05	35,875 78	9,663 26	281,240 00	27,665 21	127,080 80
22	Norfolk	574,549 73	14,400 75	51,010 00	46,253 56	.....	.....	.....	333,008 90	16,812 60	154,691 00	.....	29,873 14	6,415 81	291,255 00	2,459 00	195,742 84
18	Fayetteville	534,079 72	.....	27,300 00	70,740 47	.....	20,913 47	.....	33,540 44	572,842 97	15,915 31	21,087 05	13,385 02	2,081 97	148,670 00	45,757 00	39,573 31
18	Charleston.....	1,936,826 00	28,123 63	419,861 01	25,715 72	.....	.....	.....	520,571 75	46,243 26	107,519 06	.....	67,727 78	5,033 45	416,050 00	25,864 00	393,462 93
18	Savannah	424,910 83	.....	15,360 00	98,153 99	.....	7,338 72	.....	908,430 05	.....	73,670 07	.....	42,396 54	3,078 79	502,690 00	96,245 00	332,430 06
Aug. 31	Mobile	136,502 84	.....	.....	63,725 49	.....	.....	.....	66,477 75	10,160 83	.....	.....	8,895 56	1,671 44	55,610 00	1,180 00	123,406 55
27	New Orleans....	2,302,607 65	.....	5,300 00	649,044 55	.....	.....	.....	1,297,245 72	203,319 49	33,904 57	20,004 00	45,000 00	7,053 31	1,434,150 00	39,410 00	676,505 67
Sept. 4	Nashville	72,874 12	.....	.....	.....	.....	.....	.....	460 00	16,282 01	.....	.....	.....	489 69	780,825 00	12,843 79	136,070 89
4	Louisville	1,023,650 80	.....	.....	165,778 43	.....	98,970 16	.....	92,282 05	5,580 59	105,275 96	.....	11,514 86	972 38	140,705 00	8,399 99	156,769 61
7	Lexington	725,963 14	.....	.....	230,754 91	.....	281,049 00	.....	169,442 49	21,315 51	83,697 38	.....	.....	1,341 36	143,425 00	1,660 00	55,178 73
14	Cincinnati.....	598,940 48	550 00	.....	58,858 82	.....	.....	174,663 00	148,071 54	69,686 76	.....	.....	20,000 00	1,512 25	287,235 00	87,788 00	219,086 02
19	Pittsburg.....	771,232 12	.....	.....	65,083 56	.....	85,888 21	2,194 36	68,407 29	19,481 05	64,679 51	.....	14,123 13	3,836 09	171,225 00	58,070 00	53,120 74
July 31	Agency, Cincinnati	1,161,716 82	.....	.....	.....	.....	1,343,076 51	.....	128,930 06	69,726 78	26,169 97	.....	.....	5,140 13	.....	.....	.....
May 31	Chilicothe.....	341,232 07	.....	.....	6,200 19	.....	27,373 41	.....	....	2,300 00	.....	.....	.....	881 02	.....	9,315 20	.....
		25,737,969 83	67,470 91	2,113,655 02	4,056,251 81	373,751 19	2,159,388 42	220,726 76	16,547,000 72	2,424,902 38	1,767,983 82	257,296 99	1,627,189 00	100,569 03	8,068,680 56	1,180,531 08	5,649,143 73

General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned—Continued. CR.

Date.	Banks.	Capital stock.	Notes and drafts issued.	Discount, exchange, and interest.	Dividends unclaimed.	Profit and loss.	Contingent fund.	Contingent interest.	Contingent exchange.	French exchange.	Due to the Bank United States and offices.	Due to State banks.	Hottinguer, & Co., Paris.	Redemption of public debt.	Deposits of the Treasurer United States.	Deposits of public officers.	Deposits of individuals.
1827.																	
Sept. 27	Bank United States....	$21,396,479 63	$2,418,577 46	$59,431 40	$62,586 30	$1,241,301 77	$4,278,632 13	$4,340 19	$3,222 22	$28,054 92	$3,849,401 30	$664,350 23	$991,889 73	$129,920 08	$1,007,056 24	$219,918 74	$1,211,597 49
17	Office, Portsmouth....	300,000 00	256,180 00	8,789 26	75 00	.....	.....	.....	.....	.....	76,470 54	.....	.....	.....	14,171 76	20,307 10	13,136 44
20	Boston	1,500,000 00	668,875 00	43,399 61	4,100 50	.....	.....	.....	.....	.....	235,970 93	240,390 76	.....	53,234 04	420,027 34	331,606 26	184,785 12
20	Providence	600,000 00	296,395 00	15,188 89	426 00	.....	.....	.....	.....	.....	104,579 58	23,573 17	.....	.....	71,783 92	24,227 09	14,257 09
24	Hartford.....	300,000 00	330,617 50	9,859 31	654 00	.....	.....	.....	.....	.....	2,644 19	6,734 33	.....	....	48,998 49	21,721 52	14,854 62
26	New York.....	2,500,000 00	1,131,022 50	98,014 72	12,539 25	.....	.....	.....	.....	.....	2,035,166 87	176,779 63	.....	90,457 05	2,101,143 81	217,188 99	1,131,625 99
24	Baltimore	1,700,000 00	794,822 50	37,889 99	7,306 75	.....	.....	.....	.....	.....	2,547,594 02	204,498 11	.....	2,677 15	187,821 14	31,119 71	534,596 65
22	Washington	500,000 00	968,532 50	23,789 32	3,082 63	.....	.....	.....	.....	.....	78,647 38	65,692 95	.....	49,185 83	180,489 95	777,048 84	270,387 68
18	Richmond	1,000,000 00	854,470 00	21,732 44	6,824 22	.....	.....	500 00	.....	....	256,139 21	9,342 79	.....	.....	27,254 29	80,457 43	145,518 80
22	Norfolk	500,000 00	884,755 00	9,152 82	1,875 50	.....	.....	.....	.....	.....	3,856 34	3,052 27	.....	.....	18,984 23	33,687 90	261,108 27
18	Fayetteville	500,000 00	740,320 00	11,472 37	597 50	.....	.....	.....	.....	.....	239,804 29	2,654 83	.....	.....	8,521 54	28,761 14	13,755 06
18	Charleston.....	1,500,000 00	1,490,595 00	44,872 87	15,248 00	.....	.....	.....	.....	.....	101,105 51	11,190 61	....	10,943 51	192,892 30	30,926 93	595,223 86
18	Savannah	1,000,000 00	1,299,950 00	7,583 98	3,395 75	.....	.....	.....	.....	.....	46,030 03	229 00	.....	.....	22,820 22	33,547 89	91,147 18
Aug. 31	Mobile.....	.....	396,000 06	3,732 03	.....	.....	.....	.....	.....	.....	9,397 18	.....	.....	.....	23,998 30	10,414 20	24,088 75
27	New Orleans ...	1,000,000 00	4,460,110 00	51,993 19	9,131 75	.....	.....	.....	.....	.....	138,977 21	130,913 27	.....	.....	188,822 03	100,825 03	632,772 48
Sept. 4	Nashville	.....	794,000 00	883 93	.....	.....	.....	.....	.....	.....	65,499 15	53,995 95	.....	.....	9,570 49	20,029 92	75,866 06
4	Louisville	.....	326,495 00	13,434 95	260 80	.....	.....	.....	.....	.....	1,129,359 90	89 37	.....	.....	131,364 44	1,602 81	207,272 63
7	Lexington	.....	345,925 00	16,120 61	48 00	.....	.....	.....	.....	.....	1,072,141 26	.....	.....	.....	36,925 34	40,276 59	202,390 72
14	Cincinnati.....	.....	390,995 00	14,369 73	.....	.....	.....	.....	.....	.....	633,852 27	2,875 05	.....	.....	247,315 14	79,531 14	297,453 54
19	Pittsburg	700,000 00	397,027 50	18,456 63	.....	.....	.....	1,199 62	.....	.....	53,226 19	21,815 84	.....	.....	14,150 05	47,609 96	123,855 27
July 31	Agency, Cincinnati....	.....	2,200 00	11,834 85	.....	.....	.....	.....	.....	.....	2,729,512 64	.....	.....	.....	.....	.....	.....
May 31	Chilicothe. ...	.....	10,465 00	.....	.....	.....	.....	.....	.....	....	376,645 98	114 00	.....	.....	.....	17 33	59 58
		34,996,479 63	19,258,329 96	522,002 90	128,151 95	1,241,301 77	4,278,632 13	6,039 81	3,222 22	28,054 92	15,786,021 97	1,618,192 16	991,889 73	336,417 66	4,954,111 02	2,150,826 52	6,145,683 28

At Bank United States:

Funded debt United States	$17,641,359 05
Debt due by United States	5,267 32
Baring Brothers & Co., London	1,357,599 79
Foreign exchange account	110,768 52
Mortgages, &c	83,982 72

At Office, Portsmouth: Agent for Pension Fund $2,446 47

At Office, Baltimore:

Debt of S. Smith & Buchanan, G. Williams, and J. W. McCulloch	$338,538 48
Debt of J. W. McCulloch	274,221 96
Debt of George Williams	269,874 85
	882,635 29

At Agency, Cincinnati: Miscellaneous accounts, &c $8,787 22

RECAPITULATION.

Dr.			Cr.		
Funded debt of the United States		$17,641,359 05	Capital stock		$34,996,479 63
Bills discounted on personal security	$25,737,969 83		Notes and drafts issued		19,258,329 96
funded debt	67,470 91		Discount, exchange, and interest		252,002 90
bank stock	2,113,655 02		Dividends unclaimed		128,151 95
	27,919,095 76		Profit and loss		1,241,301 77
Domestic bills of exchange	4,056,251 81		Contingent fund		4,278,632 13
		31,975,347 57	Contingent interest		6,039 81
Foreign bills of exchange		373,751 19	Contingent exchange		3,222 22
Baring Brothers & Co., London		1,357,599 79	French exchange		28,054 92
Foreign exchange		110,768 52	Due to Bank United States and offices	$15,786,021 97	
Real estate		2,159,388 42	Due to State banks	1,618,192 16	
Due from Bank United States and offices	16,547,000 72				17,404,214 13
Due from State banks	2,424,902 38		Due to Hottinguer & Co., bankers, Paris		991,889 73
		18,971,903 10	Redemption of public debt		336,417 66
Due from S. Smith & Buchanan, G. Williams, and J. W. McCulloch		882,635 29	Deposits of the Treasurer United States	4,954,111 02	
Due from United States		5,267 32	Deduct overdrafts and special deposits	220,726 76	
Losses chargeable to the contingent fund		1,767,983 82		4,733,384 26	
Deficiencies		257,296 99	Deposits of public officers	2,150,826 52	
Banking-houses, bonus, and premium on loan		1,627,189 00	Deposits of individuals	6,145,683 23	
Expenses		100,569 03			13,029,894 06
Cash, viz: Notes of Bank United States and offices	8,068,680 56				
Notes of State banks	1,180,531 08				
Specie	5,649,143 73				
		14,898,355 37			
Mortgages, &c		83,982 72			
Miscellaneous accounts, at agency, Cincinnati		8,787 22			
Agent for Pension Fund, at office, Portsmouth		2,446 47			
		92,224,630 87			92,224,630 87

BANK OF THE UNITED STATES, *October* 1, 1827.

S. JAUDON, *Second Assistant Cashier.*

DR. *General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned.*

Date.	Banks.	Bills discounted on personal security.	Bills discounted on funded debt.	Bills discounted on bank stock.	Domestic bills of exchange.	Foreign bills of exchange.	Real estate.	Treasurer United States.	Due from Bank United States and offices.	Due from State banks.	Losses chargeable to contingent fund.	Deficiencies.	Banking-houses, bonus, and premium.	Expenses.	Notes of Bank United States and offices.	Notes of State banks.	Specie.
1827.																	
Oct. 29	Bank United States	$2,893,088 50	$12,157 89	$353,080 00	$724,351 58	$363,122 64	$142,918 36	.....	$8,770,137 61	$741,586 61	$123,896 34	.....	$993,961 19	$20,470 24	$1,215,770 56	$386,773 04	$1,779,428 84
22	Office, Portsmouth.....	417,512 05	280 00	8,100 00	51,457 76	.....	.....	.....	38,185 83	934 47	5,103 21	.....	.....	1,157 23	78,895 00	42,104 91	25,592 99
25	Boston	1,373,723 65	1,132 00	18,618 00	922,057 93	.....	.....	.....	296,808 03	23,431 50	4,507 48	.....	116,777 02	4,654 48	396,240 00	76,395 00	297,335 46
25	Providence	595,641 32	.....	.....	253,580 18	.....	.....	.....	59,864 81	3,320 68	.....	....	.....	2,422 37	200,090 00	5,159 00	56,061 17
22	Hartford	505,816 07	.....	4,400 00	45,308 49	.....	.....	.....	30,210 96	11,401 05	5,770 02	$33,038 90	.....	1,579 95	41,250 00	10,490 00	38,493 37
24	New York.....	4,341,091 98	8,657 53	113,440 00	409,354 31	.....	.....	.....	2,229,384 59	203,861 67	33,959 70	750 00	87,000 00	11,019 11	723,360 00	173,649 12	528,037 43
29	Baltimore	1,798,186 33	.....	987,856 44	229,684 70	.....	.....	.....	242,427 25	95,262 33	811,573 42	44,575 65	110,657 34	6,411 94	318,600 00	66,098 81	322,000 00
27	Washington	1,320,555 42	.....	70,870 73	73,288 86	.....	110,269 73	$44,354 76	701,298 55	45,341 30	82,067 37	52,308 34	32,108 65	14,798 90	207,600 00	16,736 25	44,295 84
23	Richmond	1,398,804 08	.....	61,950 00	52,999 76	.....	44,842 90	.....	236,264 16	58,251 51	35,583 45	85,513 05	35,875 78	11,509 21	292,215 00	48,150 09	128,011 67
20	Norfolk	588,230 79	14,400 75	50,960 00	61,389 97	.....	.....	.....	248,783 36	21,790 53	154,691 00	.....	29,873 14	7,321 71	368,310 00	1,628 79	195,485 57
23	Fayetteville	569,076 54	.....	27,300 00	138,182 85	.....	20,913 47	.....	2,276 62	562,100 08	15,915 31	21,087 05	13,385 02	2,904 51	378,415 00	28,764 00	23,853 70
16	Charleston	1,891,126 28	28,123 63	411,870 50	35,414 46	.....	.....	.....	399,059 06	89,993 26	107,519 06	.....	67,727 78	6,528 73	695,995 00	37,205 00	422,274 99
23	Savannah	425,511 35	2,700 00	12,660 00	42,262 75	.....	7,338 72	32,682 85	821,589 31	.....	73,998 84	.....	42,396 54	3,637 59	616,660 00	86,545 00	333,481 70
5	Mobile.....	158,486 24	.....	.....	32,632 21	.....	.....	.....	64,733 86	24,488 56	.....	.....	8,945 56	2,501 20	118,170 00	88,322 00	124,189 83
1	New Orleans....	2,277,882 30	.....	5,300 00	403,954 50	.....	.....	.....	1,254,920 72	204,231 27	33,904 57	20,004 00	45,000 00	9,961 72	1,663,905 00	27,850 00	862,222 28
2	Nashville	136,130 33	.....	.....	15,500 00	.....	.....	.....	4,055 00	25,478 67	.....	.....	.....	681 46	715,460 00	16,916 00	134,922 08
9	Louisville	1,032,164 29	.....	.....	180,577 18	.....	93,561 91	.....	84,939 96	5,580 59	105,275 96	.....	11,514 86	1,866 70	244,605 00	11,949 95	210,955 23
15	Lexington	726,778 37	.....	.....	402,295 12	.....	280,069 00	.....	50,671 80	21,260 32	83,919 97	.....	.....	1,573 21	131,670 00	245 00	46,535 10
19	Cincinnati	635,321 83	.....	550 00	84,765 88	.....	.....	174,663 00	208,237 27	79,988 50	.....	.....	20,000 00	2,120 46	332,750 00	61,936 00	261,228 42
24	Pittsburg	779,861 32	.....	.....	74,304 97	.....	85,888 21	2,194 36	59,413 43	56,800 00	64,679 51	.....	14,123 13	4,393 84	147,310 00	76,592 00	27,130 17
July 31	Agency, Cincinnati	1,161,716 82	.....	.....	.....	.....	1,343,076 51	.....	128,930 06	69,726 78	26,169 97	.....	.....	5,140 13	.....	.....	.....
May 31	Chilicothe	341,232 07	. .....	.....	6,200 19	.....	27,373 41	.....	.....	2,300 00	....	.....	.....	881 02	.....	9,315 20	....
		25,297,937 93	67,451 80	2,126,955 67	4,239,563 65	363,122 64	2,156,252 22	253,894 97	15,932,192 24	2,347,129 68	1,768,535 18	257,296 99	1,629,346 01	123,535 71	8,887,270 56	1,272,825 16	5,86

General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned—Continued. CR.

Date.	Banks.	Capital stock.	Notes and drafts issued.	Discount, exchange, and interest.	Dividends unclaimed.	Profit and loss.	Contingent fund.	Contingent interest.	Contingent exchange.	French exchange.	Due to the Bank United States and offices.	Due to State banks.	Hottinguer & Co., Paris.	Redemption of public debt.	Deposits of the Treasurer United States.	Deposits of public officers.	Deposits of individuals.
1827.																	
Oct. 29	Bank United States....	$21,396,479 63	$2,427,877 46	$296,216 72	$27,784 55	$1,241,030 70	$4,279,368 13	$4,340 19	$3,222 22	$36,043 38	$3,585,273 30	$492,033 35	$1,260,731 47	$72,980 07	$645,686 47	$239,032 37	$1,378,636 37
22	Office, Portsmouth.....	300,000 00	254,370 00	11,668 50	.....	.....	.....	.....	.....	.....	79,130 27	.....	.....	.....	1,177 41	16,748 02	7,920 07
25	Boston	1,500,000 00	665,485 00	58,038 99	2,042 50	.....	.....	.....	.....	.....	241,085 16	144,149 75	.....	17,352 98	474,392 04	276,030 96	153,103 17
25	Providence	600,000 00	295.580 00	20,325 27	372 00	.....	.....	.....	.....	.....	114,741 89	25,317 45	.....	.....	83,250 75	13,625 25	23,078 65
22	Hartford.....	300,000 00	320,367 50	12,595 01	414 00	.....	.....	.....	.....	.....	5,067 49	1,811 40	.....	.....	48,635 68	14,733 74	24,153 99
24	New York.....	2,500,000 00	1,149,882 50	126,684 69	8,132 25	.....	.....	.....	.....	.....	1,401,259 74	287,299 48	.....	71,793 90	2,166,164 58	139,182 18	1,013,166 12
29	Baltimore	1,700,000 00	786,047 50	49,979 93	6,371 25	.....	.....	.....	.....	.....	2,656,294 03	54,113 43	.....	150 00	80,651 09	34,587 13	547,775 15
27	Washington	500,000 00	953,307 50	38,008 81	3,062 63	.....	.....	.....	.....	.....	149,236 21	49,915 82	.....	48,685 83	104,085 66	770,126 21	199,456 03
23	Richmond	1,000,000 00	844,875 00	28,268 08	5,252 22	.....	.....	500 00	.....	.....	271,654 85	11,236 99	.....	.....	22,599 57	69,833 53	165,750 42
20	Norfolk	500,000 00	873,070 00	11,315 37	1,361 50	.....	.....	.....	.....	.....	11,374 98	5,260 74	.....	.....	22,283 39	52,242 82	265,956 75
23	Fayetteville	500,000 00	852,295 00	16.050 02	574 00	.....	.....	.....	.....	.....	354,930 00	379 33	.....	.....	36,643 32	24,225 80	19,075 78
16	Charleston	1,500,000 00	1,572,575 00	54,183 84	15,089 00	.....	.....	.....	.....	.....	200,436 44	26,937 03	.....	10,636 42	230,769 91	34,786 46	547,423 65
23	Savannah	1,000,000 00	1,284,520 00	8,241 80	3,143 75	.....	.....	.....	.....	.....	25,855 90	4,179 00	.....	.....	.....	31,780 17	143,744 03
5	Mobile.....	.....	436,000 00	4,990 04	.....	.....	.....	.....	.....	.....	16,526 76	.....	.....	.....	120,770 54	12,692 99	31,489 13
1	New Orleans ...	1,000,000 00	4,460,110 00	63,607,36	422 75	.....	.....	.....	.....	.....	139,708 65	103,208 81	.....	.....	272,469 75	84,329 39	685,279 65
2	Nashville.....	.....	794,000 00	2,355 40	.....	.....	.....	.....	.....	.....	80,286 35	36,251 76	.....	.....	9,040 18	14,359 59	112,850 26
9	Louisville	.....	408,495 00	20,054 35	260 80	.....	.....	.....	.....	.....	1,164,311 25	481 89	.....	.....	163,618 97	10,370 67	215,398 70
15	Lexington	.....	424,495 00	26,317 57	39 00	.....	.....	.....	.....	.....	1,047,561 01	.....	.....	.....	36,255 29	25,155 24	185,194 78
19	Cincinnati.....	.....	471,675 00	19,397 27	.....	.....	.....	.....	.....	.....	703,872 04	384 75	.....	.....	290,394 01	71,914 54	303,923 75
24	Pittsburg	700,000 00	395,032 50	22,394 58	.....	.....	.....	1,199 62	.....	.....	41,672 99	27,352 08	.....	.....	6,074 50	69,502 76	129,461 91
July 31	Agency, Cincinnati....	.....	2,200 00	11,834 85	.....	.....	.....	.....	.....	.....	2,729,512 64	.....	.....	.....	.....	.....	.....
May 31	Chilicothe	.....	10,465 00	.....	.....	.....	.....	.....	.....	.....	376,645 98	114 00	.....	.....	.....	17 33	59 58
		34,996,479 63	19,682,724 96	902,528 45	74,322 20	1,241,030 70	4,279,368 13	6,039 81	3,222 22	36,043 38	15,396,438 83	1,270,427 06	1,260,731 47	221,599 20	4,814,963 11	2,055,287 15	6,152,897 93

At Bank United States:

Funded debt of the United States	$17,724,859 05
Debt due by the United States	5,267 32
Baring Brothers & Co., London	1,072,905 78
Foreign exchange account	78,978 11
Mortgages, &c	83,992 72

At Office, Baltimore: Debt of Smith & Buchanan, G. Williams, and J. W. McCulloch. $338,538 48

Debt of J. W. McCulloch	274,221 96
Debt of G. Williams	269,874 85
	882,635 29

At Office, Portsmouth: Agent for Pension Fund $1,690 82

At Office, Providence: Collector of Customs $151 73

At Agency, Cincinnati: Miscellaneous accounts $8,787 22

RECAPITULATION.

Dr.			Cr.		
Funded debt of the United States (various)		$17,624,859 05	Capital stock		$34,996,479 63
Bills discounted on personal security	$25,297,937 93		Notes and drafts issued		19,682,724 96
funded debt	67,451 80		Discount, exchange, and interest		902,528 45
bank stock	2,126,955 67		Dividends unclaimed		74,322 20
	27,492,345 40		Profit and loss		1,241,030 70
Domestic bills of exchange	4,239,563 65		Contingent fund		4,279,368 13
		31,731,909 05	Contingent interest		6,039 81
Foreign bills of exchange		363,122 64	Contingent exchange		3,222 22
Baring Brothers & Co., London		1,072,905 78	French exchange		36,043 38
Foreign exchange		78,978 11	Due to Bank United States and offices	$15,396,438 83	
Real estate		2,156,252 22	Due to State banks	1,270,427 06	
Due from Bank United States and offices	15,932,192 24				16,666,865 89
Due from State banks	2,347,129 68		Due to Hottinguer & Co., bankers, Paris		1,260,731 47
		18,279,321 92	Redemption of public debt		221,599 20
Due from S. Smith & Buchanan, G. Williams, and J. W. McCulloch		882,635 29	Deposites of the Treasurer of the United States	4,814,963 11	
Due from United States		5,267 32	Deduct overdrafts and special deposits	253,894 97	
Losses chargeable to the contingent fund		1,768,555 18		4,561,068 14	
Deficiencies		257,296 99	Deposits of public officers	2,005,287 15	
Banking-houses, bonus, and premium on loan		1,629,346 01	Deposits of individuals	6,152,897 93	
Expenses		123,535 71			12,719,253 22
Cash, viz: Notes of Bank United States and offices	8,887,270 56				
Notes of State banks	1,272,825 16				
Specie	5,861,535 78				
		16,021,631 50			
Mortgages, &c		83,982 72			
Miscellaneous accounts, at agency, Cincinanti		8,787 22			
Agent for Pension Fund, Portsmouth		1,690 82			
Collector of Customs, Providence		151 73			
		92,090,209 26			92,090,209 26

Bank of the United States, *October* 29, 1827.

W. McILVAINE, *Cashier.*

DR. *General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned.*

Date.	Banks.	Bills discounted on personal security.	Bills discounted on funded debt.	Bills discounted on bank stock.	Domestic bills of exchange.	Foreign bills of exchange.	Real estate.	Treasurer United States.	Due from Bank United States and offices.	Due from State banks.	Losses chargeable to contingent fund.	Deficiencies.	Banking-houses, bonus, and premium.	Expenses.	Notes of Bank United States and offices.	Notes of State banks.	Specie.
1827.																	
Nov. 29	Bank United States	$3,055,629 04	$26,753 79	$353,580 00	$792,172 51	$364,137 58	.....	.....	$8,971,758 36	$921,757 95	$123,896 34	.....	$993,961 19	$27,901 93	$1,171,973 45	$355,603 46	$1,524,914 96
26	Office, Portsmouth.....	417,348 65	280 00	6,900 00	57,226 02	.....	.....	.....	10,189 34	.....	5,103 21	.....	.....	1,197 81	113,160 00	36,745 00	36,443 69
22	Boston	1,441,546 47	1,132 00	15,618 00	905,648 04	.....	.....	.....	332,170 78	52,458 00	4,507 48	.....	116,777 02	4,654 48	294,320 00	45,655 00	285,321 63
22	Providence	606,216 73	.....	.....	241,559 95	.....	.....	.....	218,043 26	8,777 84	.....	.....	.....	2,867 34	232,445 00	13,760 12	27,076 63
26	Hartford.... ...	534,878 60	.....	15,730 00	43,719 19	.....	.....	.....	5,512 50	25,932 36	5,770 02	$33,058 90	.....	1,579 95	76,750 00	12,725 00	39,651 99
28	New York.....	4,432,664 05	4,886 58	24,800 00	537,360 87	.....	.....	.....	2,314,469 49	161,918 89	33,959 70	4,305 00	87,000 00	16,210 92	691,670 00	619,815 67	487,607 01
26	Baltimore	1,794,883 29	.....	902,101 44	267,962 13	.....	.....	.....	194,863 01	131,637 83	811,573 42	42,075 65	110,657 34	7,483 47	306,305 00	46,691 14	380,000 00
24	Washington	1,323,995 85	.....	64,720 73	99,816 22	.....	123,058 94	$43,074 72	530,971 74	43,944 68	81,723 82	52,308 34	32,108 65	15,985 05	288,365 00	25,414 33	39,976 50
27	Richmond	1,283,782 03	.....	107,603 45	75,249 66	.....	45,452 90	.....	246,679 16	34,474 57	35,583 45	85,513 05	35,875 78	12,281 34	324,360 00	45,518 89	129,248 70
24	Norfolk	509,948 31	14,922 85	58,411 01	75,152 95	.....	42,689 12	.....	209,958 42	11,982 37	174,863 74	.....	29,873 14	8,173 58	347,145 00	8,672 14	197,466 24
20	Fayetteville	571,005 25	.....	27,300 00	171,023 01	.....	20,913 47	.....	13,260 95	557,275 29	15,915 31	21,087 05	13,385 02	3,586 83	329,750 00	29,471 00	23,595 84
20	Charleston	1,960,980 39	28,423 63	422,560 50	84,022 62	.....	.....	.....	338,439 92	113,053 26	107,519 06	.....	67,727 78	8,029 91	833,145 00	60,667 00	475,093 77
20	Savannah	418,286 19	.....	15,340 00	60,291 79	.....	7,338 72	23,945 53	838,036 00	96,800 00	73,998 84	.....	42,396 54	4,564 50	573,910 00	20,000 00	263,198 91
9	Mobile	169,987 51	.....	.....	24,669 03	.....	.....	.....	71,293 76	20,640 88	.....	.....	8,945 56	3,710 98	671,145 00	97,147 00	123,561 36
5	New Orleans ...	2,325,759 57	.....	5,300 00	204,113 87	.....	.....	.....	928,514 40	267,228 80	33,904 57	20,004 00	45,000 00	12,097 64	1,958,185 00	41,260 00	1,013,899 79
7	Nashville	206,841 52	....	.....	110,607 34	.....	.....	.....	15,231 99	18,618 75	.....	.....	.....	1,225 63	604,410 00	13,327 37	136,567 63
13	Louisville	1,019,430 55	.....	.....	212,714 73	.....	93,561 91	.....	21,332 78	5,580 59	105,275 96	.....	11,514 86	2,515 74	276,610 00	18,854 95	106,606 48
19	Lexington	703,946 14	.....	.....	455,849 17	.....	280,669 00	.....	53,691 00	17,293 21	83,819 97	.....	.....	2,061 58	126,380 00	1,840 00	82,032 48
16	Cincinnati.....	677,781 42	.....	550 00	96,494 86	.....	.....	174,663 00	210,501 92	33,876 56	.....	.....	20,000 00	2,870 35	292,515 00	97,329 00	125,796 06
21	Pittsburg	761,755 18	.....	.....	70,723 29	.....	84,588 21	2,194 36	23,796 09	53,090 00	64,679 51	.....	14,123 13	5,071 91	197,435 00	89,334 00	77,417 96
Sept. 30	Agency, Cincinnati ...	1,168,566 77	.....	.....	.....	.....	1,343,346 51	.....	113,742 58	69,726 78	26,627 68	.....	.....	9,567 46	.....	.....	.....
May 31	Chilicothe.....	341,232 07	.....	.....	6,200 19	.....	27,373 41	.....	.....	2,300 00	.....	.....	.....	881 02	.....	9,315 20	.....
		25,776,465 58	76,398 95	2,020,515 13	4,592,577 44	364,137 58	2,211,105 33	243,877 61	15,662,457 45	2,648,378 61	1,788,722 08	258,351 99	1,629,346 01	154,519 43	9,709,878 45	1,289,146 27	5,575,477 63

General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned—Continued. CR.

Date.	Banks.	Capital stock.	Notes and drafts issued.	Discount, exchange, and interest.	Dividends unclaimed.	Profit and loss.	Contingent fund.	Contingent interest.	Contingent exchange.	Foreign exchange.	Due to the Bank United States and offices.	Due to State banks.	Hottinguer & Co., Paris.	Redemption of public debt.	Deposits of the Treasurer United States.	Deposits of public officers.	Deposits of individuals.
1827.																	
Nov. 29	Bank United States....	$21,196,479 63	$2,433,679 21	$319,978 02	$26,671 55	$1,239,063 92	$4,285,753 54	$4,340 19	$3,222 22	$37,957 13	$3,334,710 11	$340,875 71	$1,281,569 16	$65,188 47	$920,262 45	$238,378 29	$1,179,088 28
26	Office, Portsmouth.....	300,000 00	254,370 00	14,056 45	.....	.....	.....	.....	.....	.....	90,973 20	4,469 87	.....	.....	148 22	14,720 41	9,664 81
22	Boston	1,500,000 00	634,565 00	70,025 83	1,784 50	.....	.....	.....	.....	.....	163,631 44	64,702 23	.....	13,552 98	633,744 28	276,056 06	141,746 58
22	Providence	800,000 00	335,580 00	24,344 01	276 00	.....	.....	.....	.....	.....	48,952 17	13,697 56	.....	.....	96,605 41	9,589 80	21,701 92
25	Hartford.....	300,000 00	320,077 50	15,825 57	354 00	.....	.....	.....	.....	.....	42,904 60	2,946 14	.....	.....	83,635 68	13,089 28	16,475 74
28	New York.....	2,500,000 00	1,348,342 50	156,509 85	7,219 75	.....	.....	.....	.....	.....	1,181,667 50	167,171 44	.....	66,057 45	2,618,651 71	154,840 27	866,207 71
26	Baltimore	1,700,000 00	779,302 50	60,665 90	5,804 25	.....	.....	.....	.....	.....	2,600,672 47	42,076 86	.....	.....	120,135 60	29,880 20	540,331 23
24	Washington	500,000 00	950,507 50	47,813 07	2,162 63	.....	.....	.....	.....	.....	190,475 38	31,815 20	.....	48,685 83	594,402 49	161,072 54	238,429 93
27	Richmond	1,000,000 00	843,925 00	34,852 77	4,925 22	.....	.....	500 00	.....	.....	334,398 17	12,123 00	.....	.....	19,394 64	60,362 45	151,241 73
24	Norfolk.....	500,000 00	870,530 00	14,977 93	1,091 50	.....	.....	.....	.....	.....	407 14	5,145 16	.....	.....	28,422 12	21,849 37	246,835 65
20	Fayetteville	500,000 00	848,845 00	20,240 36	574 00	.....	.....	.....	.....	.....	341,572 16	379 33	.....	.....	37,318 84	27,690 43	20,948 90
20	Charleston	1,500,000 00	1,749,175 00	67,543 34	10,529 00	.....	.....	.....	.....	.....	258,853 19	35,783 13	.....	10,039 42	272,473 53	23,551 66	571,714 57
20	Savannah	1,000,000 00	1,280,560 00	9,764 36	2,843 75	.....	.....	.....	.....	.....	23,807 74	4,925 00	.....	.....	.....	29,156 43	87,049 74
9	Mobile	.....	966,000 00	6,139 20	.....	.....	.....	.....	.....	.....	36,148 70	.....	.....	.....	137,670 04	11,281 26	33,861 88
5	New Orleans ...	1,000,000 00	4,391,055 00	74,966 13	422 75	.....	.....	.....	.....	.....	69,714 25	77,901 51	.....	.....	258,437 03	144,470 54	838,300 43
7	Nashville.....	.....	794,000 00	8,292 94	.....	.....	.....	.....	.....	.....	128,911 87	33,089 98	.....	.....	8,392 98	12,558 68	121,583 78
13	Louisville	.....	407,620 00	24,617 66	260 80	.....	.....	.....	.....	.....	1,049,556 15	1,758 72	.....	.....	171,418 96	10,371 87	208,394 39
19	Lexington	.....	424,495 00	32,040 38	9 00	.....	.....	.....	.....	.....	1,100,355 62	.....	.....	.....	36,183 29	21,362 89	192,536 37
16	Cincinnati.....	.....	471,675 00	23,983 90	.....	.....	.....	.....	.....	.....	581,748 34	6,826 75	.....	.....	293,544 37	69,587 32	285,012 50
21	Pittsburg	700,000 00	395,032 50	25,597 07	.....	.....	.....	1,199 62	.....	.....	99,225 13	35,622 22	.....	.....	4,662 07	49,082 71	133,697 32
Sept. 30	Agency, Cincinnati	.....	2,200 00	16,959 35	.....	.....	.....	.....	.....	.....	2,729,477 64	.....	.....	.....	.....	.....	.....
May 31	Chilicothe	.....	10,465 00	.....	.....	.....	.....	.....	.....	.....	376,645 98	114 00	.....	.....	.....	17 33	59 58
		34,996,479 63	20,512,001 71	1,069,194 09	64,928 70	1,239,063 92	4,285,753 54	6,039 81	3,222 22	37,957 13	14,784,808 95	881,423 81	1,281,569 16	203,524 15	6,335,503 71	1,378,964 79	5,904,883 04

At Bank United States:	Funded debt of the United States.....	$17,624,859 05
	Debt due by the United States	5,267 32
	Baring Brothers & Co., London.....	366,350 09
	Mortgages, &c.....	83,982 72
		18,080,459 18

At Office, Baltimore:	Debt of S. Smith & Buchanan, G. Williams and J. W. McCulloch.	$338,538 48
	Debt of J. W. McCulloch.....	274,221 96
	Debt of G. Williams.....	269,874 85
		882,635 29
At Office, Portsmouth:	Agent of Pension Fund	$3,809 24
At Agency, Cincinnati:	Miscellaneous accounts.....	$17,059 21

RECAPITULATION.

Dr.			Cr.		
Funded debt of the United States, various		$17,624,859 05	Capital stock		$34,996,479 63
Bills discounted on personal security	$25,776,465 58		Notes issued		20,512,001 71
funded debt	76,398 85		Discount, exchange, and interest		1,069,194 09
bank stock	2,020,515 13		Dividends unclaimed		64,928 70
		27,873,379 56	Profit and loss		1,239,063 92
Domestic bills of exchange		4,592,577 44	Contingent fund		4,285,753 54
Foreign bills of exchange		364,137 58	Contingent interest		6,039 81
Baring Brothers & Co, London		366,350 09	Contingent exchange		3,222 22
Real estate		2,211,105 33	Foreign exchange		37,957 13
Due from Bank United States and offices	15,662,457 45		Due to Bank United States and offices	$14,784,808 95	
Due from State banks	2,648,378 61		Due to State banks	881,423 81	
		18,310,836 06			15,666,232 76
Due from S. Smith & Buchanan, G. Williams, and J. W. McCulloch		882,635 29	Due to Hottinguer & Co., bankers, Paris		1,281,569 16
Due from United States		5,267 32	Redemption of public debt		203,524 15
Losses chargeable to contingent fund		1,788,722 08	Deposits of Treasurer United States	6,335,503 71	
Deficiencies		258,351 99	Deduct overdrafts and special deposits	243,877 61	
Banking-houses, bonus, and premium on loan		1,629,346 91		6,091,626 10	
Expenses		154,519 43	Deposits of public officers	1,378,964 79	
Cash.—Notes of Bank United States and offices	9,709,878 45		Deposits of individuals	5,904,883 04	
Notes of State banks	1,989,146 27				13,375,473 93
Specie	5,575,477 63				
		16,574,502 35			
Mortgages, &c		83,982 72			
Miscellaneous account, at agency, Cincinnati		17,059 21			
Agent for Pensions, at office, Portsmouth		3,809 24			
		92,741,440 75			92,741,440 75

BANK OF THE UNITED STATES, *November* 29, 1827.

J. COWPERTHWAIT, *Second Assistant Cashier, P. T.*

DR. *General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned.*

Date.	Banks.	Bills discounted on personal security.	Bills discounted on funded debt.	Bills discounted on bank stock.	Domestic bills of exchange.	Foreign bills of exchange.	Real estate.	Treasurer of the United States.	Due from Bank United States and offices.	Due from State banks.	Losses chargeable to contingent fund.	Deficiencies.	Banking-houses, bonds, and premium.	Expenses.	Notes of Bank United States and offices.	Notes of State banks.	Specie.
1827.																	
Dec. 29	Bank United States....	$3,293,757 84	$69,233 79	$343,780 00	$859,605 89	$346,571 91	$125,163 14	$4,435 62	$8,750,900 42	$1,113,162 66	$123,446 34	.....	$993,961 19	$44,759 46	$1,504,475 56	$439,282 62	$1,799,963 40
24	Office, Portsmouth.....	405,157 47	280 00	6,100 00	67,252 13	.....	.....	8,080 30	7,286 33	.....	5,103 21	.....	.....	.....	106,690 00	48,443 38	36,673 28
27	Boston	1,501,100 39	2,753 00	21,638 00	826,437 68	.....	.....	.....	203,716 45	117,304 18	13,007 48	.....	116,777 02	.....	425,230 00	53,838 00	483,949 17
27	Providence	685,169 19	.....	.....	288,552 41	.....	.....	.....	104,063 42	11,351 14	.....	.....	.....	73 45	224,145 00	6,812 43	54,137 23
24	Hartford.....	535,836 27	.....	15,730 00	42,024 85	.....	25,065 25	.....	524 61	22,884 16	5,770 02	$7,993 65	.....	.....	91,920 00	5,050 00	39,672 36
26	New York.....	4,624,240 82	168,078 58	35,500 00	563,138 13	9,839 05	.....	.....	1,164,414 79	174,177 02	33,959 70	4,305 00	87,000 00	753 78	752,810 00	273,411 44	550,670 66
22	Baltimore.....	1,833,798 96	.....	830,285 19	317,485 60	.....	.....	.....	203,725 19	29,587 45	811,573 42	42,075 65	110,657 34	101 59	285,450 00	43,819 23	367,260 00
22	Washington	1,328,095 26	.....	71,220 73	111,739 64	.....	141,593 60	43,074 72	402,721 05	47,564 36	81,723 82	52,308 34	32,108 65	8,876 84	193,720 00	11,856 43	44,288 21
24	Richmond	1,280,235 45	.....	96,250 00	113,162 85	.....	51,552 90	.....	188,871 82	25,995 09	35,583 45	85,513 05	35,875 78	6,725 85	357,245 00	30,441 14	132,555 80
22	Norfolk	506,353 91	14,922 85	59,971 01	67,874 02	.....	46,285 59	.....	186,579 97	14,123 46	174,863 74	.....	31,311 07	4,374 74	408,310 00	4,853 80	200,344 91
18	Fayetteville.....	556,359 08	.....	24,550 00	168,819 38	.....	20,913 47	.....	23,090 58	627,768 67	15,915 31	21,087 05	13,385 02	164 93	251,885 00	43,317 00	30,240 17
11	Charleston.....	1,978,784 80	24,423 63	416,834 34	125,565 99	.....	.....	.....	321,796 83	109,230 26	107,519 06	.....	67,727 78	.....	768,025 00	49,028 00	505,800 10
18	Savannah.....	439,130 82	.....	900 00	90,615 89	.....	7,338 72	7,453 53	716,537 06	.....	73,670 07	.....	42,396 54	.....	855,770 00	136,915 00	262,053 22
7	Mobile	194,266 33	.....	.....	56,768 53	.....	.....	.....	43,719 49	....	.....	.....	12,422 55	2 00	682,105 00	102,267 00	123,984 93
3	New Orleans ...	2,292,178 33	.....	5,300 00	283,379 41	.....	.....	.....	1,204,770 91	108,035 38	33,904 57	20,004 00	45,000 00	2,848 19	2,836,765 00	53,405 00	987,137 93
5	Nashville.....	265,042 39	.....	.....	147,660 38	.....	.....	.....	16,915 99	16,609 38	.....	.....	.....	.....	553,885 00	17,995 00	135,841 66
4	Louisville	1,023,287 03	....	.....	191,932 68	.....	97,674 41	.....	34,827 32	9,418 34	104,785 96	.....	11,514 86	192 25	292,760 00	23,249 95	138,322 04
17	Lexington	680,543 35	.....	.....	464,095 27	.....	282,319 52	.....	41,775 17	18,593 21	83,819 97	.....	.....	20 31	119,125 00	3,315 00	81,920 11
14	Cincinnati.	770,372 74	550 00	.....	146,293 38	.....	.. ..	174,663 00	253,672 67	24,098 81	.....	.....	20,000 00	65 69	322,395 00	54,900 00	105,089 37
19	Pittsburg.....	788,326 55	.....	.....	83,883 50	.....	80,313 21	2,194 36	52,637 56	38,400 00	63,479 89	.....	14,123 13	2,176 87	278,550 00	35,708 00	90,140 59
Nov. 30	Agency, Cincinnati.....	1,159,223 73	.....	.....	.....	.....	1,379,864 83	.....	113,419 78	69,726 78	35,819 05	.....	.....	.....	.....	.....	.....
30	Chilicothe....	310,856 13	.....	.....	6,200 19	.....	37,317 24	.....	1,035 49	.....	.....	.....	.....	881 02	.....	9,477 94	.....
		26,452,116 84	280,241 85	1,928,059 27	5,022,487 80	356,470 96	2,295,401 88	239,901 53	14,037,002 90	2,578,030 35	1,803,945 06	233,286 74	1,634,260 93	72,016 97	11,311,260 56	1,447,386 36	6,170,045 14

General statement of the Bank of the United States and its Offices of Discount and Deposit at the dates herein mentioned—Continued. Cr.

Date.	Banks.	Capital stock.	Notes issued.	Discount, exchange, and interest.	Unclaimed dividends.	Profit and loss.	Contingent fund.	Contingent interest.	Contingent exchange.	Foreign exchange.	Due to Bank of United States and offices.	Due to State banks.	Hottinguer & Co., and Baring Brothers & Co.	Redemption of public debt.	Deposits of the Treasurer United States.	Deposits of public officers.	Deposits of individuals.
1827.																	
Dec. 29	Bank United States....	$21,196,479 63	$2,736,679 21	$349,745 38	$26,123 80	$1,237,468 76	$4,297,837 35	$4,340 19	$3,222 22	$133,292 69	$2,408,225 48	$221,642 60	$1,467,806 26	$805,406 02	$765,631 62	$722,895 82	$1,150,411 90
24	Office, Portsmouth.....	300,000 00	260,370 00	2,038 93	.....	.....	.....	.....	.....	.....	94,802 06	16,841 97	.....	.....	.....	15,316 75	3,710 59
27	Boston	1,500,000 00	636,145 00	4,856 78	1,049 50	.....	.....	.....	.....	.....	307,147 15	68,663 46	.....	8,234 09	737,996 17	276,853 50	224,805 72
27	Providence	800,000 00	335,320 00	4,678 79	276 00	.....	.....	.....	.....	.....	54,733 39	34,406 26	.....	.....	103,277 37	12,895 41	28,717 05
24	Hartford.....	300,000 00	306,757 50	1,764 18	354 00	.....	.....	.....	.....	.....	52,597 82	6,182 78	.....	.....	88,100 31	12,826 93	23,887 65
26	New York.....	2,500,000 00	1,594,452 50	23,919 35	6,865 25	.....	.....	.....	.....	.....	995,408 92	274,430 19	.....	56,375 64	2,051,392 80	130,910 84	808,603 48
22	Baltimore	1,700,000 00	773,467 50	6,589 14	5,635 25	.....	.....	.....	.....	.....	2,434,659 07	95,899 06	.....	.....	118,584 71	43,422 09	580,198 09
22	Washington	500,000 00	935,862 50	3,484 79	2,162 63	.....	.....	.....	.....	.....	164,522 59	36,556 05	.....	48,685 83	446,841 29	203,768 34	229,007 63
24	Richmond	1,000,000 00	843,925 00	4,249 38	4,640 22	.....	.....	500 00	.....	.....	371,534 40	1,441 34	.....	.....	17,219 14	54,743 37	141,755 33
22	Norfolk	500,000 00	870,310 00	2,223 91	962 50	.....	.....	.....	.....	.....	35,364 71	9,167 82	.....	.....	28,989 45	27,387 85	245,762 83
18	Fayetteville.....	500,000 00	848,555 00	1,943 37	436 00	.....	.....	.....	.....	.....	364,324 41	379 33	.....	.....	44,818 84	22,038 70	15,000 01
11	Charleston	1,500,000 00	1,749,175 00	4,122 79	10,004 00	.....	.....	.....	.....	.....	331,477 90	4,760 13	.....	8,081 86	277,635 46	17,520 82	571,958 43
18	Savannah.....	1,000,000 00	1,510,360 00	1,023 77	1,517 75	.....	.....	.....	.....	.....	21,179 54	.....	.....	.....	.....	24,841 95	73,857 84
7	Mobile	.....	966,000 00	161 65	.....	.....	.....	.....	.....	.....	38,384 56	13,142 78	.....	.....	138,014 54	10,866 72	48,965 58
3	New Orleans ...	1,000,000 00	5,291,055 00	193 46	284 75	.....	.....	.....	.....	.....	37,054 33	45,290 69	.....	.....	390,114 92	135,727 60	973,007 97
5	Nashville	.....	794,000 00	96 28	.....	.....	.....	.....	.....	.....	184,893 40	25,725 35	.....	.....	10,758 08	12,311 43	126,165 26
4	Louisville	.....	467,620 00	420 85	260 80	.....	.....	.....	.....	.....	1,066,295 98	1,957 51	.....	.....	224,617 76	12,917 76	213,874 18
17	Lexington	.....	424,495 00	1,186 81	9 00	.....	.....	.....	.....	.....	1,094,237 45	.....	.....	.....	36,183 29	19,937 31	199,478 05
14	Cincinnati	.....	471,675 00	3,734 95	.....	.....	.....	.....	.....	.....	667,534 08	100 00	.....	.....	309,831 46	67,334 37	351,890 80
19	Pittsburg.....	700,000 00	495,032 50	2,191 68	.....	.....	.....	.....	.....	.....	123,401 07	23,928 03	.....	.....	3,942 07	50,456 33	130,981 98
Nov. 30	Agency, Cincinnati....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,758,054 17	.....	.....	.....	.....	.....	.....
30	Chilicothe.....	.....	8,525 00	.....	.....	.....	.....	.....	.....	.....	357,044 40	114 00	.....	.....	.....	17 33	67 28
		34,996,479 63	22,259,781 71	418,625 64	60,581 45	1,237,468 76	4,297,837 35	4,840 19	3,222 22	133,292 69	13,962,876 88	880,629 35	1,467,806 26	926,783 44	5,793,349 28	1,874,991 22	6,142,107 65

At Bank United States: Funded debt of the United States $17,624,859 05
Debt due by the United States 5,267 32
Mortgages, &c 83,982 72
17,714,109 09

At Office, Baltimore: Debt of S. Smith & Buchanan, G. Williams, and J. W. McCulloch $338,538 48
Debt of G. Williams 269,874 85
Debt of J. W. McCulloch 274,221 96
882,635 29

At Office, Portsmouth: Agent of Pension Fund $2,014 20

RECAPITULATION.

Dr.			Cr.		
Funded debt of the United States		$17,624,859 05	Capital stock		$34,996,479 63
Bills discounted on personal security	$26,452,116 84		Notes issued		22,259,781 71
funded debt	280,241 85		Discount, exchange, and interest		418,625 64
bank stock	1,928,059 27		Dividends unclaimed		60,581 45
	28,660,417 96		Profit and loss		1,237,468 76
Domestic bills of exchange	5,022,487 80		Contingent fund		4,297,837 35
		33,682,905 76	Contingent interest		4,840 19
Foreign bills of exchange		356,470 96	Contingent exchange		3,222 22
Real estate		2,295,401 88	Foreign exchange		133,292 69
Due from Bank United States and offices	14,037,002 90		Due to Bank United States and offices	$13,962,876 88	
Due from State banks	2,578,030 35		Due to State Banks	880,629 35	
		16,615,033 25			14,843,506 23
Due from S. Smith and Buchanan, G. Williams, and J. W. McCulloch		882,635 29	Due to Hottinguer & Co., Paris Due to Baring Brothers & Co., London		1,467,806 26
Due from United States		5,267 32	Redemption of public debt		936,783 44
Losses chargeable to contingent fund		1,803,945 06	Deposits of the Treasurer United States	5,793,349 28	
Deficiencies		233,286 74	Deduct overdrafts and special deposits	239,901 53	
Banking-houses, bonus, and premium, &c.		1,634,260 93		5,553,447 75	
Expenses		72,016 97	Deposits of public officers	1,874,991 22	
Cash, viz: Notes of Bank United States and offices	11,311,260 56		Deposits of individuals	6,142,107 65	
Notes of State banks	1,447,386 36				13,570,546 62
Specie	6,170,045 14				
		18,928,692 06			
Mortgages, &c		83,982 72			
Agent for Pensions, office, Portsmouth		2,014 20			
		94,220,772 19			94,220,772 19

Bank of the United States, *December* 29, 1827.

W. McILVAINE, *Cashier.*

20TH CONGRESS.] No. 880. [1ST SESSION.

IN FAVOR OF DUTIES ON SALT.

COMMUNICATED TO THE SENATE MARCH 6, 1828.

To the honorable the Senate of the United States in Congress assembled:

At a meeting of the manufacturers of salt, in the town of Barnstable, State of Massachusetts, on the 25th day of February, A. D. 1828, to take into consideration the subject of the repeal of the import duty on salt—

Resolved, That the following memorial be presented to Congress, praying for a continuance of the present duty on imported salt, and that the same be signed by the chairman and secretary of this meeting:

Your memorialists, manufacturers of salt in the town of Barnstable, beg leave to represent: That they have learned with surprise and deep concern that the subject of the repeal of the duty on imported salt is before your honorable House; that having confidence in the permanency of that policy which first dictated the measure, and in the laws of their country, they have, at great expense, erected buildings for the manufacture of salt; that these buildings would be of trifling value should the duty be repealed; that there is at this time one million and three hundred thousand superficial feet of works wholly employed in this manufacture; that no part of these salt works would have been erected had they doubted the permanency of the duty; that it would have been extremely difficult in the late war, while your memorialists were surrounded by the enemy's ships, to have obtained this article had it not been for these manufactories, and many other sections of the country derived their chief supply of salt from this county during that period; that whilst almost every branch of domestic manufacturers have been busy in soliciting the fostering aid of Government, your memorialists, being among the oldest manufacturers, have been content with that which first prompted them to engage in these manufactories, although their profits have been moderate; that from a competition among manufacturers, and between manufacturers and importers, the price of salt has been much reduced, and that its present value is only about forty-three cents per bushel; that your memorialists are not engaged in the manufacture of any other articles of their own consumption to any extent, and that they already pay more than their full proportion of tax on all others subject to foreign duties.

From such circumstances, we venture to hope that Congress, in its wisdom, will not suffer the law imposing a duty on imported salt to be repealed.

DAVID COOCHEE, *Chairman.*

Z. D. BASSETT, *Secretary.*

20TH CONGRESS.] No. 881. [1ST SESSION.

VALUE AND AMOUNT OF COTTON GOODS IMPORTED FROM 1817 TO 1827.

COMMUNICATED TO THE SENATE MARCH 10, 1828.

TREASURY DEPARTMENT, *March* 7, 1828.

SIR: In obedience to a resolution of the Senate of the 5th instant, directing the Secretary of the Treasury to lay before the Senate "statements showing the value and amount of duties on cotton fabrics, under a cost of twenty-five cents the square yard, imported into the United States for the years 1817, 1818, 1819, 1820, 1821, 1822, 1823, and half of 1824, and the same on similar goods, at a cost under thirty cents the square yard, for half of the year 1824, and years 1825, 1826, and 1827, and also the value of cotton fabrics manufactured in the United States exported to foreign countries during those years," I have the honor to transmit a letter from the Register of the Treasury, accompanied by two statements, which contain the information required by the resolution, so far as the same is afforded by the returns made to the Treasury.

I have the honor to remain, very respectfully, sir, your obedient servant,

RICHARD RUSH.

Hon. the PRESIDENT *of the Senate.*

TREASURY DEPARTMENT, *Register's Office, March* 7, 1828.

SIR: I have the honor to transmit herewith statements numbered 1 and 2, prepared in obedience to a resolution of the Senate of the United States of the 5th instant.

The resolution calls for the value and duties on cotton fabrics under a cost of 25 cents the square yard, imported from 1817 to 1824, and, at a cost under 30 cents, from 1824 to 1827. The Treasury is not in possession of the information called for, and can only comply with the resolution in the manner exhibited in the statements alluded to.

Domestic cottons cannot be distinguished from other manufactured articles exported previous to the year 1826.

I have the honor to be, with great respect, sir, your obedient servant,

JOSEPH NOURSE, *Register.*

Hon. RICHARD RUSH, *Secretary of the Treasury.*

No. 1.

A statement exhibiting the value and amount of duties which accrued on cotton fabrics during the years ending on the 30th September, 1821 to 1827, inclusive.

COTTON FABRICS.

Year.	Dutiable value.	Duties.
1821	$7,541,830	$1,885,458
1822	10,703,721	2,675,930
1823	7,789,928	1,947,482
1824	8,263,115	2,065,779
1825	12,663,819	3,165,955
1826	7,916,799	1,979,200
1827	9,405,077	3,251,269

No. 2.

A statement exhibiting the value of cotton fabrics of domestic manufacture exported during the years ending on the 30th of September, 1826 and 1827.

DOMESTIC COTTONS.

Year.	PIECE GOODS.		Nankeens.	Twist, yarn, and thread.	All other.	Total.
	Printed or colored.	White.				
1826	$68,884	$821,629	$8,903	$11,135	$227,574	$1,138,125
1827	45,124	951,001	14,750	11,175	137,368	1,159,418

TREASURY DEPARTMENT, *Register's Office, March 7, 1828.*

JOSEPH NOURSE, *Register.*

20TH CONGRESS.] No 882. [1ST SESSION.

AGAINST INCREASE OF DUTIES ON IMPORTS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES MARCH 10, 1828.

ELLICOTT'S MILLS, *Anne Arundel County, February,* 1828.

At a large and respectable meeting of the agriculturists, mechanics, and those friendly to their interests, held pursuant to public notice, Allen Thomas was appointed chairman, and George Cooke and Bancroft Winchester appointed secretaries. The object of the meeting being explained by the chairman and other gentlemen present, it was

Resolved, That George Cooke, James Rawlings, B. Winchester, Charles S. Mathews, and Wesley Linthicum be a committee to draw up resolutions expressing the views of this meeting, and also a memorial to Congress to the same effect.

The committee reported the following resolutions, which were unanimously adopted:

Resolved, That the interests of agriculture are pre-eminently entitled to the fostering care of Government; that those who by their labors feed and enrich the nation, and in times of war are the strongest bulwark of our defence, should be protected and encouraged in those labors by our national guardians.

Resolved, That, as the proposed increase upon our imports must necessarily injure our commerce with foreign nations, and thereby tend to accumulate the present embarrassments of the farmer, we view the proposed increase of our tariff as one of the greatest misfortunes that can befal us.

Resolved, That the prosperity and increase of the manufacturing establishments are the best evidences of their being already sufficiently protected.

Resolved, That we disapprove of the late meeting held at Ellicott's Mills, by a number of manufacturers and those friendly to their views, in recommending to Congress further increase on cotton and woolen goods, iron, &c., and on imports generally.

The committee then reported a memorial to Congress on the subject of an increase of our tariff, when it was

Resolved, That this meeting unanimously approve of the memorial to Congress expressing our views on the subject of an increase of our tariff, and that it be signed by those present.

Resolved, That a copy of these resolutions be signed by the chairman and secretaries, and, together with the memorial, be forwarded to our Representatives in Congress to be presented to that honorable body.

ALLEN THOMAS, *Chairman.*

GEORGE COOKE,
BANCROFT WINCHESTER, } *Secretaries.*

To the honorable the Congress of the United States of America:

Your memorialists, farmers, mechanics, and those friendly to their interests, residents of Anne Arundel and Baltimore counties, in the State of Maryland, aware of the exertions that are making by the manufacturers and their friends to represent to your honorable body that it will be to the advantage of this country to have an increase of our present tariff, consider it their right and duty to protest against such doctrines and the assumption of exclusive legislative protection claimed by the manufacturers. Believing, as we do, that commerce and agriculture are equally dependent on each other, and if the present rates of our tariff should be increased our commerce with foreign nations must be materially injured, if not destroyed, an event so much to be apprehended must tend to increase the burdens and embarrassments of the farmer.

Your memorialists, therefore, hope your honorable body will refuse further protection to manufacturers of cotton and woolen goods, iron, and our imports generally. We would also pray your honorable body to examine the statements of the manufacturers before you grant the protection which they claim as their right. The manufacturers say that they cannot go on with the present duties. They have told us so for years, yet they still exist, and seem to find it a profitable business. They even increase; and we do not hear of one cent of capital being withdrawn from business for the last year. On the contrary, they go on increasing their factories, and even boast of the profits they are making.

Your memorialists would beg leave to state that they are mostly residents in the neighborhood of large factories, and are witnesses of their increasing prosperity under the existing tariff. Why, then, grant them further protection when every increase of duty on our imports is, in fact, so much levied upon the agriculturists, mechanics, and laboring class of our fellow-citizens, who are principally the consumers of that species of cotton and woolen goods upon which the manufacturers wish an increase of duty? The prospect held out by the friends of the high tariff system that we shall find a home market for our wool and surplus produce is, in our opinion, delusive; for, by their own statements, there are already 18,000,000 of sheep in the United States, which in two or three years would so increase that if we were not to import one yard of woolen goods would be more than sufficient to supply the whole demand of the United States. What, then, is to become of our surplus? What foreign nations will receive it when we exclude their products? We can hardly suppose the manufacturers will assert they will consume the surplus of our breadstuffs. What is to become of our tobacco, one of the great exports of our State, should the countries that now receive it lay such a duty on it as will be equivalent to the one that it is proposed to lay on the coarse fabrics of Germany, from whence we derive so many articles in exchange for our tobacco?

In the event of the high tariff system being adopted, we believe a great falling off in the national revenue must be the result, and which will compel the Government to resort to a direct tax, or some equally oppressive measure, upon the agricultural interests of our country. We therefore pray that your honorable body will not pass the law proposing to increase the rates of duties on cotton and woolen goods, iron, &c., which, by so doing, would tend to increase the difficulties of the agriculturists and laboring class of citizens, who are the principal consumers of the coarse fabrics upon which it is proposed to lay such duties as will tend to a prohibition.

ELLICOTT'S MILLS, *Anne Arundel County, Maryland, February*, 1828.

20TH CONGRESS.] No. 883. [1ST SESSION.

EFFECTS OF THE PROPOSED BILL ON WOOL AND WOOLENS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES MARCH 10, 1828.

WASHINGTON, *March* 7, 1828.

SIR: In reply to your inquiry as to the effects of the bill reported to the House of Representatives by the Committee on Manufactures, in reference to wool and woolens, we hand you herewith a statement showing its operations as contrasted with the provisions of existing laws.

We think it proper to remark that we have calculated the duties on woolen fabrics only at the minimum points of the proposed bill, deeming the assumption that goods would be imported varying from these points so as to subject them to double duties to be founded in error; because all milled cloths suited to the actual wants and necessities of the people might as well be imported by paying the lowest rate of duty.

It is also proper to remark that the minimum of fifty cents affords ample protection to the manufacturers of flannels.

Respectfully yours,

ABR. SCHENCK, *of Matteawan, New York.*
JONAS B. BROWN, *Massachusetts.*
WILLIAM R. DICKINSON, *Ohio.*

Hon. JOHN C. WRIGHT.

FIRST MINIMUM OF FIFTY CENTS PER SQUARE YARD.

Cloth.

Present duty on a square yard by existing law	$0 18⅓
Proposed duty by the reported bill	16
Loss to manufacturer on a square yard	2⅓

Wool.

It will require two pounds Smyrna wool in the dirt, worth ten cents per pound, for a square yard of cloth, viz:

Proposed bill.—Two pounds wool, at 10 cents		$0 20	
Specific duty		14	
Ad valorem 50 per cent.		10	
		44	
Present law.—Two pounds wool, at 10 cents	$0 20		
Duty, 15 per cent	3		
Cost of wool by the present law	23	=	23
Loss to the manufacturer on the wool			21
Loss by the proposed bill to the manufacturer on a square yard of cloth			23⅓

(Equal to 46 per cent.)

SECOND MINIMUM OF ONE DOLLAR PER SQUARE YARD.

Cloth.

Present duty on a square yard by existing law	$0 36⅔
Proposed duty by the reported bill	40
Gain to manufacturer on the square yard of cloth	3⅓

Wool.

It will require one and a half pound of wool, washed on the sheep's back, worth 30 cents per pound, for a square yard of cloth, viz:

Proposed bill.—One and a half pound wool, at 50 cents		$0 45	
Specific duty		10½	
Fifty per cent. ad valorem duty		24	
Cost of wool by the proposed bill		79½	
Present law.—One and a half pound wool, at 30 cents	$0 45		
Thirty per cent. duty	14		
Cost of wool by the present law	59	=	59
Loss to the manufacturer on the wool			20½
Loss by the proposed bill to the manufacturer on a square yard of cloth			17

(Equal to 17 per cent.)

THIRD MINIMUM OF TWO DOLLARS AND FIFTY CENTS PER SQUARE YARD.

Cloth.

Present duty on a square yard by existing law	$0 91⅔
Proposed duty by the reported bill	1 00
Gain to manufacturer on a square yard of cloth	8⅓

Wool.

It will require one and a half pound of wool, washed on the sheep's back, worth 60 cents per pound, for a square yard of cloth, viz:

Proposed bill.—One and a half pound wool, at 60 cents		$0 90	
Specific duty		10½	
Fifty per cent. ad valorem duty		49½	
Cost of wool by the proposed bill		1 50	
Present law.—One and a half pound wool, at 60 cents	$0 90		
Thirty per cent. duty	33		
Cost of wool by the present law	1 23	=	1 23
Loss to manufacturer on the wool			27
Loss by the proposed bill to the manufacturer on a square yard			18⅔

(Equal to 7¾ per cent.)

FOURTH MINIMUM OF FOUR DOLLARS PER SQUARE YARD.

Cloth.

Present duty on a square yard by existing law			$1 46⅔
Proposed duty by reported bill			1 76
Gain to manufacturer on a square yard			29⅓

Wool.

It will require one and a half pound wool, washed on the sheep's back, worth one dollar per pound, for a square yard of cloth, viz:			
Proposed bill.—One and a half pound of wool, at 100 cents		$1 50	
Specific duty		10½	
Fifty per cent. ad valorem duty		82	
Cost of the wool by the proposed bill		2 42½	
Present law.—One and a half pound wool, at 100 cents	$1 50		
Thirty per cent. duty	49		
Cost of wool by the present law	1 99	= 1 99	
Loss to the manufacturer on the wool			43½
Loss by the proposed bill to the manufacturer on a square yard			14

(Equal to 3½ per cent.)

20TH CONGRESS.] No. 884. [1ST SESSION.

IN FAVOR OF INCREASE OF DUTIES ON IMPORTS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES MARCH 10, 1828.

The memorial of a number of the citizens of Adams county, in the State of Pennsylvania, respectfully represents: That your memorialists, in common with their fellow-citizens of the grain-growing States, have labored for several years past under great depression from the reduced price of every article which we can produce, and a consequent depreciation of every kind of real property, ruinous to many individuals, and injurious to all classes of the community: which state of things we believe must exist as long as our workshops are in Europe. This distressing state of affairs we attribute solely to the want of that protection from Government which we think we are entitled to. Much has been said about monopoly by our own citizens taking advantage of high duties should the tariff be raised; but we have no fears of that kind, as our own experience has fully demonstrated the reverse. Witness our cotton goods, for which, were it not for the protection afforded the cotton manufacturers, we would yet be paying 25 cents per yard, as we formerly did, for cotton cloth inferior to what we can now get for 12½ cents.

The policy of manufacturing for ourselves is so plain and so well established by experience that the most sceptical can scarcely disbelieve it; but, lest any should yet uphold the old doctrine that it is more to our advantage to raise grain and sell it abroad, and import our clothing and other necessaries, than to manufacture those articles at home, we will state a case in point, and that upon the supposition that the British would take our produce in payment for their goods, (which, it is well known, they have not done for several years past, and probably never will, unless starvation compels them to it:) Suppose a farmer at Pittsburg (or any other place as far from a seaport) sends wool 300 miles by land to Philadelphia, and 3,000 miles by water to England, to be made into cloth for himself and family; and sends flour, beef, pork, &c., the same distance by land and sea to feed the manufacturer and pay him for his labor; and then transports the manufactured article the same distances back by land and sea, subject to all risks, insurance, and foreign duties—would we suppose it a profitable trade? Would it not reduce the price of the exported article 200, 300, or 400 per cent., or enhance the price of the imported article to a great degree, or both? Place the manufacturer by the side of the agriculturist, and you insure the farmer a steady market and a fair price for his produce.

The policy of protecting domestic manufactures by high duties is, in our opinion, so self-evident that we confidently believe had Congress, in 1890, or as soon as the Constitution gave it the power, laid on reasonable progressive duties, which would have secured to the manufacturer ample protection as soon as he was able to supply the wants of the country, we should, long ere this, not only have manufactured sufficient for ourselves of almost every article which we need, but now manufacture many articles upon such terms as to compete with the British in any market; of the truth of which our cotton fabrics afford abundant proof.

Your memorialists, therefore, pray the National Legislature to lay such additional duties on woolen goods, wool, iron, hemp, foreign spirits, printed cottons, goods made of flax or hemp, and any other articles which we can produce, as will effectually protect our agriculturists and manufacturers against foreign competition and stratagem of every kind.

20TH CONGRESS.] No. 885 [1ST SESSION.

ON THE STATE OF THE FINANCES.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES MARCH 12, 1828.

Mr. McDUFFIE, from the Committee of Ways and Means, submitted the following report on the state of the public finances:

REVENUE AND EXPENDITURES OF 1827.

The actual receipts into the Treasury during the year 1827, as ascertained more precisely from the returns in the Treasury Department since the date of the annual report of the Secretary, amounted to $21,686,742 39. This sum was derived from the sources and in the proportions following: From the customs, $19,659,615 53; from the public lands, $1,437,549 92; from the stock owned by the Government in the Bank of the United States, $420,000; from arrears of internal duties and direct taxes, $79,721 62; from repayments of advances made in the War Department prior to the 1st July, 1815, $32,344 98; and from other miscellaneous sources, $57,510 34. The balance in the Treasury on the 31st December, 1826, excluding the sum of $1,000,000 which consists of debts due to the Government by insolvent banks, and cannot therefore, with any propriety, be denominated money in the Treasury, was $5,358,686 18. This sum added to the receipts of 1827 will exhibit an aggregate revenue of $27,045,428 57, applicable to the service of that year.

The actual expenditures of the year 1827, as exhibited in a detailed statement from the Register of the Treasury, containing a comparative view of the expenditures of that and several preceding years, and herewith submitted, amounted to $22,331,218 53. It is here proper to remark, by way of explanation, that the committee have excluded from their statement of the revenue applicable to the service of the year 1827 the sum of $1,204,960, paid by the British Government to indemnify the claimants under the first article of the treaty of Ghent. This sum constitutes no part of the national revenue. Upon the same principle the committee have excluded from their statement of the national expenditures the sum of $402,951 73, paid out of that fund to the claimants under the award of the Commissioners appointed by this Government.

By deducting, then, the sum of $22,331,218 53, the amount of the actual expenditures, from the sum of $27,045,428 57, the amount of the available revenue of the year 1827, it will be seen that there was a balance in the Treasury on the 1st of January, 1828, of $4,714,210 04. This balance, however, is subject to a charge of $3,980,000, being the amount of the unexpended balances of appropriations made previous to the 1st of January, 1828, which will yet be required to accomplish the objects for which the appropriations were originally made. But it is due to a just exposition of the financial resources of the Government, as applicable to objects for which new appropriations may be made, that the committee should state that our uniform experience warrants the anticipation that there will be at the close of the present year as large, or very nearly as large, a balance of unexpended appropriations as there was at its commencement.

PUBLIC DEBT.

The funded debt of the United States amounted on the 31st of December, 1827, to $67,435,489 54. This sum includes the seven millions of five per cent. stock subscribed by the Government to the Bank of the United States, and for which the Government holds a full equivalent in stock of that bank. Throwing these seven millions out of the estimate, there remained on the 31st of December last, to be extinguished by appropriations of the public revenue, the sum of $60,435,489 54 of the public debt, consisting of the following descriptions and in the following proportions, viz: three per cent. stock, being the remainder of the debt of the Revolution, and redeemable at the pleasure of the Government, $13,296,247 70; six per stock, redeemable at various periods prior to the 1st of January, 1828, and of course now redeemable at the pleasure of the Government, $25,353,177 53; five per cent. stock, redeemable in the years 1831, '32, and '35, principally in the latter year, $5,792,000 20; and four and a half per cent. stock, redeemable in the years 1829, '30, '32, '33, and '34, principally in the year 1832, $15,994,064 11. To exhibit another view of the public debt, it may be useful to state that, exclusive of the stock subscribed to the Bank of the United States and the three per cent. stock, there is now redeemable all the six per cent. stock, amounting to $25,353,177 53; that there will be redeemable in 1829, including the foregoing, stock to the amount of $26,122,845 61; that there will be redeemable in 1830, including the foregoing, stock to the amount of $26,892,513 69; that there will be redeemable in 1831, including the foregoing, stock to the amount of $26,911,415 28; that there will be redeemable in 1832, including the foregoing, stock to the amount of $37,930,316; that there will be redeemable in 1833, including the foregoing, stock to the amount of $40,176,581 56; that there will be redeemable in 1834, including the foregoing, stock to the amount of $42,403,945 53; and that in 1835 there will be redeemable, including the foregoing, stock to the amount of $47,139,241 84.

It is apparent, from the analysis last presented, that the public debt is in a condition to put the whole amount of the Sinking Fund in constant and active requisition, without applying any portion of it to the extinguishment either of the three per cent. stock or of the stock held by the Bank of the United States. Of the sum of ten millions annually applicable by a permanent law to the payment of the national debt, it required the last year something more than $3,500,000 to pay the current interest. In the process, however, of extinguishing the debt, there will be an annual and progressive diminution of the proportion of that fund applicable to the payment of interest, and a corresponding increase of the proportion applicable to the extinguishment of the debt. Taking the average of the next five years, it may be assumed that $7,250,000 of the Sinking Fund will be annually applicable to the payment of the principal. It follows that at the close of the year 1832, a year in which a large amount of the debt becomes redeemable, there will remain to be extinguished of the debt then redeemable at the pleasure of the Government, if the Sinking Fund be faithfully applied, less than two millions of dollars, exclusive of the three per cent. stock and the stock held by the Bank of the United States.

It also follows that, in the year 1835, when the whole debt becomes redeemable, the Sinking Fund

will be adequate to its entire extinguishment if the stock held by the Bank of the United States, and which cannot be justly considered a part of the national debt, be excluded from the estimate. This anticipation, however, is founded upon the supposition that the revenue will not be diminished. Whilst the committee look forward with much gratification to the period when the whole national debt shall be extinguished as to an era of which history furnishes scarcely an example, the reflection is forcibly suggested, that the revenue by which this extraordinary result will have been produced is almost entirely the contribution of our foreign commerce—a commerce which, though exposed to great vicissitudes and rendered by our own legislation tributary to other branches of industry, has, notwithstanding, carried forward the nation in a career of prosperity, since the late war, for which no parallel is to be found except in our own previous history, at a period when the wars of Europe threw into our hands the carrying trade of almost the whole commercial world, and gave us a market of unprecedented extent for the productions of our soil.

ESTIMATE OF THE REVENUE AND EXPENDITURE FOR THE YEAR 1828 AND FOR FUTURE YEARS.

In forming an estimate of the probable amount of the revenue for future years, the portion of that revenue which will be derived from sources other than foreign commerce is, comparatively, so inconsiderable and so little liable to fluctuation that the committee propose to confine their inquiries exclusively to the probable income from the customs, and to the effect produced, and likely to be produced, by the existing and contemplated regulations of the duties on imported merchandise. And, in the first place, the committee cannot concur with the Secretary of the Treasury in the opinion expressed in his annual report, that "to suppose the tariff of 1824 is at such a pitch as to affect injuriously the interests of foreign commerce would be contrary to analogies afforded by the history of other commercial nations, and, thus far, to the experience of our own." On the contrary, the committee see nothing in those analogies, or in that experience, to render it at all doubtful that foreign commerce is injuriously affected by every imposition upon it, even for the purposes of revenue merely; and that prohibitory duties, in the very nature of things, must diminish foreign commerce to a greater extent than they build up and sustain the substituted productions of domestic industry.

The statistical combinations and comparisons from which the Secretary deduces the inference that the interests of foreign commerce have not been injuriously affected by the tariff of 1824 are not less liable to objection than his general reasoning on the subject. To state that the aggregate imports of the three years succeeding that tariff exceeded the aggregate imports of the three years preceding it, without stating also the notorious and extraordinary cause of that excess, is, in the opinion of the committee, a mode of laying premises by no means propitious to a legitimate conclusion. The unexampled speculations in cotton, the great staple of our exports, and the extraordinary rise in its price, resulting from those speculations, caused the imports of foreign merchandise in 1825 to exceed by nearly sixteen millions of dollars their amount in 1824, and by nearly nineteen millions their amount in 1823. To assume that this sudden and extraordinary increase of the quantity of foreign merchandise imported in 1825 resulted from the increased duties laid upon that merchandise by the act of the preceding year, would be nothing more than a fair illustration of the Secretary's mode of reasoning.

The committee might appeal, with much better reason, to the fact that the imports of the year 1827 are fifteen millions of dollars less than they were in 1825, as an exemplification of the effect of the tariff of 1824. The just view of this subject, however, seems to be, that we have not yet reached a point from which the effect of that measure upon foreign commerce can be distinctly seen. In the few years immediately succeeding an increased tariff of duties, it is to be calculated that the prohibitory effect of the increase will not be very considerable, unless the duties are very high, as in the case of the tariff now proposed. The breaking up of established commerce and driving it from its accustomed channels is not the work of a moment. The foreign manufacturer cannot suddenly accommodate himself to the emergency in which he is placed. He must have a vent for his manufactures; and until he can either find a new market, or withdraw a portion of his capital from the business of manufactures, he finds it to be his interest to have a very bad market rather than none. Hence it is that the British manufacturer continues to export his fabrics in quantities gradually decreasing, and we shall continue to consume them, at enhanced prices, until the domestic manufacturer obtains possession of the home market.

Another reason for rejecting the comparative view exhibited by the Secretary of the Treasury will be found in the progressive nature of unshackled commerce, particularly in a country growing rapidly in population and still more rapidly in wealth. A commerce which, in 1822, the first year in the series selected by the Secretary, amounted to eighty-three millions of dollars, ought, in the natural progress of population and wealth, to amount in 1827, the last year of that series, to the still larger sum of at least ninety-five millions of dollars. And it is this larger sum with which the actual importations of 1827, amounting only to eighty-one millions of dollars, should be compared, in order to ascertain something like the effect of the existing tariff upon the foreign commerce of the country.

It is also worthy of remark that the importations of every year since 1825 have been considerably increased by the anticipation of an increased tariff of duties on foreign manufactures of wool. There can be no doubt that such an anticipation, strengthened into confidence by the convention at Harrisburg, has very considerably increased the importations of the last year.

Differing, as the committee do, with the Secretary of the Treasury as to the effect of the tariff of 1824 on the commerce of the country, they are constrained to differ with him still more decidedly as to the effect of a further increase of the duties on foreign merchandise. And here it may be proper to remark, that the only authority under which the Secretary of the Treasury acts, in presenting his annual report on the state of the finances to Congress, is a law which expressly enjoins it as his duty to prepare a report "containing estimates of the public revenue and public expenditure, and plans for *improving* and *increasing* the revenues, from time to time." Whether the recommendation of high and prohibitory duties, professedly and exclusively designed to encourage domestic manufactures, by excluding those that are foreign, and inevitably tending to impair and diminish, instead of increasing and improving, the revenue, be a substantial observance or a direct violation of the authority under which the Secretary acts; and whether it is not calculated to impair the constitutional responsibility of the Executive for the President to devolve upon his subordinate officers the high duty of "recommending to the consideration of Congress such measures as he shall judge necessary and expedient," it is the province rather of the House than of the committee to determine. The committee, without stopping to question the authority of the Secretary, felt it to be proper that they should ascertain the precise rates of duty which he deemed it expedient to

impose on "woolen goods and foreign wool, on fine cotton goods, on bar iron, and on hemp," and, with this view, directed their chairman to address him a letter of inquiry. The chairman complied with this direction, and received from the Secretary the following project for a tariff of duties to be laid on the articles in question:

"All foreign manufactures of wool, or of which wool is a component part, (except blankets and worsted stuff goods,) the cost of which abroad does not exceed fifty cents the square yard, to be deemed to have cost fifty cents, and pay a duty of forty per cent. ad valorem until the 30th September, 1829; forty-five per cent. until the 30th September, 1830; and fifty per cent. after the latter date. All manufactures of the same kind that cost more than fifty cents the square yard, but not more than two dollars and fifty cents, to be deemed to have cost the latter sum, and pay an ad valorem duty as above. All that cost more than two dollars and fifty cents, but not more than four dollars, to be deemed to have cost four dollars, and pay duty as above. All that cost more than four dollars, but not more than six, to be deemed to have cost six, and pay duty as above; and all that cost more than six dollars to pay ad valorem duty at the same rate. The duty on foreign wool, costing more than eight cents a pound in a foreign country, to be twenty cents per pound, and be increased two and a half cents annually until it amounts to fifty cents.

"2. Fine cotton goods. I would propose, as expedient, under this head, that an additional duty of five cents the square yard be imposed on all *printed or colored* cotton goods.

"3. Bar iron. The duty on hammered bar iron to be increased to one dollar and twelve cents the hundred weight.

"4. Hemp. The duty on hemp to be increased at the rate of five per cent. per annum until it amounts to forty-eight dollars a ton, instead of thirty-five dollars, the present rate of duty."

To remove the disguise which the artificial and arbitrary scheme of valuation recommended has thrown over the proposed tariff of duties on woolen manufactures, the committee beg leave to present a practical analysis, the result of careful calculation and inquiry, exhibiting the rate of duty *ad valorem* proposed to be laid on the various descriptions of imported woolen goods, having reference both to their actual cost at the place of exportation and to the classes of our citizens by whom they are consumed.

Under the first minimum, of fifty cents, will be embraced the following articles, principally used by farmers, mechanics, and laborers of every description, and chargeable with the following duties, viz:

Plains, costing from 24 to 44 cents the square yard, will pay from 63 to 116 per cent. ad valorem; making an average of 89½ per cent.

The quality principally consumed costs 29 cents, and will pay 95 per cent.

Paddings, costing from 12 to 29 cents, will pay from 95 to 233 per cent.; making an average of 164 per cent.

The quality principally consumed costs 18 cents, and will pay 152 per cent.

Flannels. The lower qualities, costing from 14 to 44 cents, will pay from 63 to 198 per cent.; making an average of 131 per cent.

The quality principally consumed costs 22 cents, and will pay 126 per cent.

Bocking and baizes, costing from 9½ to 23 cents, will pay from 120 to 294 per cent.; making an average of 207 per cent.

The quality principally used costs 14 cents, and will pay 198 per cent.

Baizes, costing from 16 to 33 cents, will pay from 83 to 174 per cent.; making an average of 123½ per cent.

The quality principally consumed costs 24 cents, and will pay 116 per cent.

Serges, costing from 17 to 27 cents, will pay from 102 to 163 per cent.; making an average of 132½ per cent.

The quality principally consumed costs 22 cents, and will pay 129 per cent.

Caroline plaids, costing from 14 to 22 cents, will pay from 126 to 198 per cent.; making an average of 162½ per cent.

The quality principally consumed costs 17 cents, and will pay 164 per cent.

Drab kerseys, costing from 29 to 50 cents, will pay from 56 to 95 per cent.; making an average of 75½ per cent.

Swansdown, costing from 18 to 50 cents, will pay from 56 to 154 per cent.; making an average of 105 per cent.

The quality principally consumed costs 32 cents, and will pay 87 per cent.

Kerseynettes, costing from 18 to 36 cents, will pay from 76 to 154 per cent.; making an average of 115 per cent.

The quality principally consumed costs 29 cents, and will pay 95 per cent..

Coatings, costing from 16 to 50 cents, will pay from 56 to 172 per cent.; making an average of 109 per cent.

Flushings and lionskins, costing from 29 to 50 cents, will pay from 56 to 95 per cent.; making an average of 75½ per cent.

Pelisse cloths, costing from 37 to 50 cents, will pay from 56 to 74 per cent.; making an average of 70 per cent.

Broadcloths, costing from 32 to 50 cents, will pay from 56 to 86 per cent.; making an average of 71 per cent.

Under the second minimum will be embraced, in the opinion of experienced importing merchants, woolen goods to the amount of four and a half millions of dollars, of qualities consumed by all classes of the community, known by the denominations and chargeable with the duties following, viz:

Coatings, costing from 50 to 79 cents the square yard, will pay from 177 to 281 per cent.; making an average of 229 per cent.

Drab kerseys, costing from 50 to 156 cents, will pay from 89 to 281 per cent.; making an average of 185 per cent.

Flannels, costing from 50 to 58 cents, will pay from 240 to 281 per cent.; making an average of 260½ per cent.

Toilinettes, costing from 50 to 146 cents, will pay from 94 to 281 per cent.; making an average of 187½ per cent.

Swansdown, costing from 50 to 88 cents, will pay from 159 to 281 per cent.; making an average of 220 per cent.

Ladies' cloths, costing from 68 to 177 cents, will pay from 78 to 194 per cent.; making an average of 136 per cent.

The quality principally consumed costs 124 cents, and will pay 182 per cent.

Pelisse cloths, costing from 50 to 67 cents, will pay from 197 to 281 per cent.; making an average of 239 per cent.

Carpeting, costing from 50 to 66 cents, will pay from 210 to 281 per cent.; making an average for almost all the carpeting imported of 245½ per cent.

Cassimeres, costing from 52 to 146 cents, will pay from 95 to 268 per cent.; making an average for nearly all the cassimeres imported of 131½ per cent.

Broadcloths, costing from 88 to 132 cents, will pay from 104 to 159 per cent.; making an average of 118 per cent,

Broadcloths, costing from 132 to 176 cents, will pay from 79 to 104 per cent.; making an average of 91½ per cent.

Broadcloths, costing from 159 to 212 cents, will pay from 68 to 87 per cent.; making an average of 77½ per cent.

Under the third minimum, of four dollars, will be embraced none but fine broadcloths consumed by the wealthy, costing from 250 to 317 cents. These will pay from 71 to 90 per cent.; making an average of 80½ per cent.

The fourth minimum, of six dollars, will have very little operation, because scarcely any of the imported cloths cost more than four dollars the square yard.

It will be seen that, in the foregoing analysis, the committee have translated British into American denominations of currency, and running yards into square yards. It will be also perceived that, under each minimum, goods of the lowest prices are chargeable with the highest rates of duty. Another remark may not be improper by way of explanation. The committee have added two per cent. for shipping charges to the minimum valuation, and ten per cent. on the value thus produced, in conformity with what they understand to be the custom-house construction of analogous provisions in the act of 1816. If, however, the general provisions of that act relative to the valuation of goods paying ad valorem duties should not be construed to apply to the *artificial* valuation fixed by the plan of the Secretary of the Treasury, a reduction will have to be made from the rates of duty set down by the committee of a little more than one-tenth part of those rates respectively. This, however, would render it necessary to add the two and the ten per cent. above mentioned to the *actual* cost or value of goods in the foreign country, which would increase the duties on goods costing prices a little below the several minimums to points beyond the rates set down by the committee. For example: goods costing 46 cents would be raised from the first to the second minimum, and, instead of paying 60 per cent., would pay 271 per cent. The result would be a great increase of the duties on goods near and below the minimums, where the duties are lowest, and a diminution of them very inconsiderably in other parts of the scale where they are so much above the point of prohibition that the diminution would have no practical effect.

Having thus presented an exposition of the duties on woolen goods proposed by the Secretary, the committee think proper, as equally connected with the probable legislation of Congress, in a manner affecting the revenue, to exhibit a similar exposition of the scale of duties proposed by the Committee on Manufactures.

Under the first minimum relative to woolen goods, those which cost 50 cents and under that sum per square yard will be subject to a duty of 16 cents per square yard. It results that—

Plains, costing from 24 to 44 cents, will pay from 34 to 67 per cent.; average, 50½ per cent.

Paddings, costing from 12 to 29 cents, will pay from 55 to 133 per cent.; average, 94 per cent.

Flannels, costing from 14 to 44 cents, will pay from 34 to 114 per cent.; average, 74 per cent.

Bockings and baizes, costing from 9½ to 23 cents, will pay from 69 to 168 per cent.; average, 118½ per cent.

Baizes, costing from 16 to 33 cents, will pay from 48 to 100 per cent.; average, 74 per cent.

Serges, costing from 17 to 27 cents, will pay from 67 to 94 per cent.; average, 80½ per cent.

Caroline plaids, costing from 14 to 22 cents, will pay from 73 to 114 per cent.; average, 93½ per cent.

Drab kerseys, costing from 29 to 50 cents, will pay from 32 to 55 per cent.; average, 43½ per cent.

Swansdown, costing from 18 to 50 cents, will pay from 32 to 89 per cent.; average, 60½ per cent.

Kerseynettes, costing from 18 to 36 cents, will pay from 44 to 89 per cent.; average, 66½ per cent.

Coatings, costing from 16 to 50 cents, will pay from 32 to 100 per cent.; average, 66 per cent.

Flushings and lionskins, costing from 29 to 40 cents, will pay from 40 to 55 per cent.; average, 47½ per cent.

Pelisse cloths, costing from 37 to 50 cents, will pay from 32 to 43 per cent.; average, 37½ per cent.

Broadcloths, costing from 32 to 50 cents, will pay from 32 to 50 per cent.; average, 41 per cent.

Under the second minimum, goods costing more than 50 cents and not more than 100 cents will be subject to a duty of 40 cents the square yard. It follows that—

Coatings, costing from 51 to 79 cents, will pay from 51 to 80 per cent.; average, 65½ per cent.

Flannels, costing from 51 to 58 cents, will pay from 69 to 80 per cent.; average, 74½ per cent.

Swansdown, costing from 51 to 88 cents, will pay from 45 to 80 per cent.; average, 62½ per cent.

Carpeting, costing from 41 to 66 cents, will pay from 60 to 80 per cent.; average, 70 per cent.

Pelisse cloths, costing from 51 to 67 cents, will pay from 59 to 80 per cent.; average, 69½ per cent.

There will be a small quantity of drab kerseys, toilinettes, ladies' cloths, and cassimeres included under this minimum which will pay from 45 to 80 per cent., making an average of 67½ per cent. Under the third minimum, goods costing more than 100 cents and not more than 250 cents will be subject to a duty of 100 cents the square yard. It follows that—

Drab kerseys, costing from 101 to 156 cents, will pay from 64 to 99 per cent.; average, 81½ per cent.

Toilinettes, costing from 101 to 146 cents, will pay from 68 to 99 per cent.; average, 83½ per cent.

Ladies' cloths, costing from 101 to 177 cents, will pay from 57 to 99 per cent.; average, 78 per cent.

Cassimeres, costing from 101 to 146 cents, will pay from 68 to 99 per cent.; average, 83½ per cent.

Broadcloths, costing from 101 to 132 cents, will pay from 75 to 99 per cent.; average, 87 per cent.

Broadcloths, costing from 132 to 176 cents, will pay from 57 to 75 per cent.; average, 66 per cent.

Broadcloths, costing from 159 to 212 cents, will pay from 47 to 63 per cent.; average, 55 per cent.

Under the fourth minimum, goods costing more than 250 cents and not more than $4 the square yard shall be deemed to have cost $4, and be subject to a duty of 40 per cent. on that valuation.

This provision will embrace all the fine broadcloths, costing from 250 to 317 cents, and will impose duties of from 56½ to 71 per cent.; making an average of 63¾ per cent. on the actual cost.

The committee will now present a statement, on the authority of the most intelligent and respectable importing merchants in the United States, of the rates of duty now payable on cotton manufactures, and a comparative statement of the duties which those manufactures will pay under the recommendations of the Secretary of the Treasury and of the Committee on Manufactures, respectively. The proposed increase of five cents per square yard, recommended by the Secretary of the Treasury, is applicable only to printed and colored fabrics; but it is to be remarked that these constitute more than three-fourths of our present importations, as will be seen by reference to the Treasury statements. The increase proposed by the Committee on Manufactures, of 1¼ cent the square yard, applies to all kinds of cotton manufactures. The following are the existing and proposed rates of duty.

	Present duty.	Duty proposed by the Secretary.	Duty proposed by the Committee on
	Per cent.	*Per cent.*	*Per cent.*
Prints or calicoes	45	75	52½
Cotton cassimeres	53	87	62
Ginghams	45	75	52½
Plate calicoes	80	133	93
Cotton handkerchiefs	52½	87½	61
Cambric muslins	50	50	58
Cambrics, 6-4 wide	66⅔	66⅔	78
Sarcenet cambrics	70	70	81

It is here proper to remark that all the above descriptions of goods are now actually imported and pay at the custom-house the rates of duty above stated under the head of "present duty." Of course, under the existing tariff, the consumers of cotton goods now actually pay, for the protection of the domestic manufacturer, high rates of duty on the foreign articles imported, and still higher rates upon the coarser fabrics supplied by our own manufacturers, in consequence of the exclusion of their foreign rivals.

The committee will here make a single remark on the comparative effects upon the revenue of the schemes presented by the Secretary of the Treasury and the Committee on Manufactures relative to woolens. Though the duties proposed in the latter scheme are more equally laid upon the different qualities of goods and are less in amount, this committee regard the difference as being merely a nominal one; the duties in both cases rising, with very unimportant exceptions, to the point of ultimate, not distant, and, in most instances, immediate prohibition. Duties which amount to 56 per cent. will result in prohibition, and those which amount to 281 per cent. can do no more. It is obvious, therefore, that the duties proposed by the Committee on Manufactures, ranging principally from 60 to 80 per cent., are as effectually prohibitory as the more unmeasured impositions proposed by the Secretary of the Treasury. If, indeed, a doubt could be entertained as to the prohibitory character of the lowest average of the duties proposed, that doubt would constitute a conclusive objection to their imposition. For, if the foreign manufacture can be imported and sold, for any considerable length of time, as cheap as the domestic manufacture, after paying 20 per cent. for the charges and profits incident to its importation and 56 per cent. duty, making an aggregate of 76 per cent., it would seem to the committee that no principle of sound policy, under any of the conflicting theories of political economy, would give countenance to a measure involving a permanent imposition so excessive upon the consumers of woolen goods for the benefit of the manufacturers.

It may be asserted, indeed, without any qualification, that duties upon foreign merchandise can afford protection to the rival productions of domestic industry only by prohibition. A home market cannot be provided for the domestic but by the exclusion of the foreign production. The direct and necessary effect, therefore, of protecting duties, if they really accomplish their professed object, is the exclusion of foreign merchandise—at least to the extent that a home market is provided for the substituted articles of domestic industry. But this is not all. In all cases where high duties are necessary to afford adequate protection, foreign commerce must, in the nature of things, be diminished to a greater extent than domestic industry is encouraged. For, in the cases supposed, the encouragement is given to the protected articles by raising their price at least 56 per cent. above that at which similar articles could be imported. A considerable increase of the price of any given article must, upon obvious principles, diminish its consumption. If, therefore, the effect of a protecting duty be to diminish the aggregate quantity of the protected article consumed by the community, it results, as an unavoidable consequence, that, for a given quantity of the domestic production substituted, there must be a still greater quantity of the rival foreign production excluded. In treating as prohibitory the proposed duties on the great mass of the woolen and cotton manufactures now imported from abroad, the committee, therefore, desire to be considered as using terms with due consideration, and in their strict and proper acceptation.

They now propose to inquire into the extent of this prohibition, and to trace its operation upon the foreign commerce and upon the revenue of the country. The whole amount of the importations of woolen manufactures in the year 1826 was $8,431,974; the whole amount of their importations in 1827 was $8,661,740. This statement exhibits an increase of the importations in 1827 beyond what they were in 1826 of $229,766. In the tariff of 1824 certain descriptions of woolens were exempted from the general provision of the law imposing a duty of 33⅓ per cent. on woolen manufactures, and subjected to a duty of 25 per cent. only. The importations of woolen manufactures, subject to the higher rate of *ad valorem* duty, and of carpeting, subject to a still higher specific duty, amounted in 1826 to $6,571,031, and in 1827 only to $6,293,160—exhibiting a decrease in the importations of woolens subject to the higher duties of $277,871.

The importations of woolens subject to the lower rate of duty amounted in 1826 to $1,860,943, and in 1827 to $2,368,580—exhibiting an increase of the importations of this description of woolens amounting to $508,637. When it is recollected that the importations of 1826 were made at the very crisis of the

reaction produced by the extraordinary speculations and excessive importations of 1825, a just inference may be drawn from the comparative statement above presented as to the effect of the tariff of 1824. It will be seen that the importation in 1827 of woolen goods subject to the higher rate of duty was less than in the year preceding; whereas, from the natural increase and recovering state of our commerce, as well as from a reference to the importations of woolens paying only 25 per cent. duty, a considerable increase ought to have been exhibited. The committee will here remark, in further illustration of the effect of the tariff of 1824, that the average importations of woolens for the three years preceding it amounted to $8,981,936, being an excess of $320,196 beyond the importations of 1827.

The importations of the descriptions of woolen manufactures which fall under the operation of the high duties recommended by the Secretary of the Treasury amounted in 1827 to upwards of six millions of dollars. A recurrence to the analysis presented by the committee will show that the great mass of woolens embraced in the scheme of duties proposed by the Secretary will be chargeable with more than 100 per cent., a considerable proportion with more than 200 per cent., and but a small quantity with less than 70 per cent. The committee, therefore, think they are quite within bounds when they assume five millions as the amount of woolen manufactures that will be excluded, and speedily excluded, if the duties recommended shall be imposed upon the foreign manufacture. They believe it may be assumed, with equal confidence, that a duty of five cents the square yard, in addition to the existing duty on cotton manufactures, will exclude the foreign manufactures to the amount of $3,500,000

When to these prohibitions those of raw wool, bar iron, and hemp are added, it will not be extravagant to estimate the curtailment of foreign commerce by the proposed duties at ten millions of dollars within a few years after their imposition. Making every allowance for the increased rate of duties that will be collected on the remaining importations of the articles under consideration, the committee cannot estimate the annual loss of revenue resulting from the duties proposed by the Secretary of the Treasury at less than $4,000,000. And here the committee cannot but pause for a moment to contemplate the singular and extraordinary spectacle of an officer who presides over the finances of a nation recommending a scheme of revenue which, at the same time that it will diminish the national income $4,000,000 per annum, will increase the burdens of the community beyond all example in time of peace, and fully equal to any in time of war! It is due, however, as well to the station of the officer in question as to the magnitude of the national interest involved, that the grounds upon which he places his recommendation should be fairly stated and dispassionately examined. And the committee cannot but express their regret that the views of the Secretary have not been presented in propositions more distinct, and in language less ambiguous. That they may not, however, do injustice to his opinion as to the effect of the proposed measure upon foreign commerce, they will state it in his own words: "The opening of new objects of labor, (says the Secretary,) by multiplying the occupations of men, has also increased the public prosperity. This has produced an increased ability to buy all articles of consumption whensoever obtained. Hence foreign trade has not declined, of which we have the incontestable evidence just stated, whilst new domestic resources in manufacturing labor have been unfolding themselves. As the latter are more amply brought out it is confidently anticipated that the former will become wider and more enriching in its range." As far as the committee are able to comprehend the specific bearing of the words and sentences just quoted, they interpret them to mean that the loss which foreign commerce will sustain by excluding the foreign articles in question will be amply compensated by the increased importation of other foreign merchandise which the augmented wealth of the people will enable them to purchase and consume.

Believing that this opinion as to the effect of the proposed tariff on foreign commerce is utterly destitue of any just foundation, and that it can only find cover under the vagueness and generality of the terms in which it is expressed, the committee will now attempt to remove the veil from it by exhibiting a practical view of the effect of the proposed increase of duties on the wealth of the nation. Assuming that it will exclude foreign manufactures, or, which is the same thing, give effective protection to domestic manufactures, to the extent of $10,000,000, it remains to be ascertained how and to what extent the various interests of the country will be affected by the change. In the first place, then, it is conceded that the price of the manufactured articles in question will be enhanced, and the only doubt is as to the extent and duration of the enhancement. The present duty upon woolens is 37½ per cent., and the testimony of the persons engaged in the manufacture allege that it is grossly inadequate. The very lowest duty in the scheme recommended by the Secretary of the Treasury is 56 per cent., and that is applicable only to a very inconsiderable portion of the woolens imported. Upon the great mass of them it is double that rate. It is presumed, therefore, that the manufacturers, while asking duties of from 56 to 281 per cent., will admit that at least 56 per cent. is necessary to give them protection, or, in other words, to exclude their foreign rivals. If this be granted, it conclusively shows that the price of domestic manufactures, in order to give them adequate protection, must be raised 56 per cent. above what the foreign manufactures would cost in our market if it were not for the duties imposed by the Government. The effect, then, of the proposed duties will be to raise the price of woolen manufactures, as well domestic as foreign, eighteen and a half per cent. at least above their present rates, and 56 per cent. above the price at which the foreign manufacture could be obtained, after paying all the expenses of importation and the profits of the importing merchant, if it were not for the duties. It has been estimated that each individual of the United States, upon a general average, consumes annually woolens of the value of six dollars. The total annual consumption of woolens in the United States amounts, upon this supposition, to $72,000,000. But a considerable proportion of this is household manufacture made and consumed by the same persons, and consequently not affected one way or the other by high duties. If it be assumed that only one-third of the woolens consumed are imported and manufactured *for sale*, it follows that the consumers of that manufacture will pay an annual tax of $13,440,000 upon that single branch of consumption, calculating the duty at 56 per cent. Of the $24,000,000 of woolens purchased and consumed, about three millions, it is estimated, will still continue to be imported under the lowest rates of the existing and proposed duties. It results that the duty of 56 per cent. upon $21,000,000, amounting to $11,760,000, will be *a tax upon the consumers of woolens for the benefit of those who make them;* and that the duty on the three millions of imported woolens will be a tax paid also by the consumers for the support of Government.

Assuming that the consumption of cotton manufactures, which, under the proposed tariff, will be made in the United States for sale, will be equal to that of woolen manufactures, it will follow that, as those manufactures will pay an average of duty nearly equal to 56 per cent., the consumers of cotton manufactures will pay a tax for the benefit of the domestic manufactures nearly equal to that paid by the consumers of woolens. The committee will estimate it, however, at only $10,240,000.

The first step, then, in this process of "inducting" the nation to wealth is to enhance the price of clothing, one of the primary necessaries of life, to a point involving an increase of the annual expenditure of the people for that object of $22,000,000, for the benefit of the manufacturers of woolen and cotton goods, in addition to what they will still pay on imported cotton and woolen goods for the support of Government.

But the effect of domestic manufactures in enhancing the price of the surplus produce of the farmer is strongly relied upon as an equivalent for the increased price of those manufactures. "The effect upon agricultural prices (says the Secretary) produced by the perpetual presence of armies in a country will not too strongly illustrate the extent of the benefit that the manufacturing class renders to the class of farmers." The committee would respectfully add, that the illustration of the Secretary is equally appropriate to show the national expense at which, by the plan proposed, the farmer is insured, if insured at all, a high price for his grain. For it is confidently believed that an army might be maintained at an annual expense much below $22,000,000 of an extent sufficient to consume as much of the productions of the farmer as all the persons who manufacture cotton and woolen goods for sale in the United States.

But conceding to the utmost extent the alleged effect of manufactures in raising the price of grain and wool, it is by no means a clear proposition that this enhancement of price adds anything more to the national wealth than does the enhancement of the price of manufactures. On the contrary, it seems to the committee that the wealth of the nation is diminished precisely in the proportion that the prices of clothing and food are increased by the artificial means of human legislation. If the mass of the community who consume manufactures and do not make them are compelled, by the effect of legislative prohibitions, to pay $22,000,000 more for clothing than if such prohibitions had not taken place; and if the great majority of the community who consume grain and wool and do not make them for sale are compelled, in like manner, to pay an enhanced price for these articles while the price of all other articles remains unaltered, it is extremely obvious that the wealth of the great body of the people is diminished precisely in the degree that the difficulty of obtaining food and clothing is increased by the enhancement of their prices. If the sellers of wool, of grain, and of manufactures, were the only persons in the community, it might be a question between them whether the enhancement of the price of manufactures would not be compensated by a corresponding enhancement of the price of wool and grain. But as these constitute a minority of the people in every State in the Union, and a very small minority in the Union at large, it strikes the committee as an extraordinary mode of consoling the majority for the enhanced price of one of the great necessaries of life, to tell them they will have the privilege of paying an equally enhanced price for another.

It thus appears that the second step of the process by which it is proposed to enrich the nation is to increase the difficulty of obtaining bread, the first necessary of life, and wool, a principal element in the price of woolen cloths, by raising their relative prices.

The committee regard it as a very clear proposition that the wealth of the nation cannot be increased by enhancing the price of any of its productions, except the great staples of exportation. The higher the price we obtain for these from foreign nations, the more, undoubtedly, we add to the national wealth.

But it is obvious that the scheme of the Secretary of the Treasury proposes to enhance the price of manufactures of grain and of raw wool in our own markets only. The attempt, indeed, would be impotent to extend the enhancement by our legislation to foreign markets.

With a view of exposing and illustrating more fully the fallacy of the notion that high prices, however produced and by whomsoever paid, constitute national wealth, the committee will suppose the Government had the power to promulgate and enforce a decree raising the price of grain from one to two dollars a bushel. Though this would be denounced as an arbitrary stretch of power, it would be no more than doing directly what the Secretary proposes to do indirectly. And what would be its effect? While it would neither increase nor diminish the aggregate wealth of the community—and in this it would have a decided advantage over the scheme of the Secretary—it would diminish that of the consumers of grain precisely as much as it would increase that of the sellers.

The delusion which unfortunately prevails on the subject of high prices is to be ascribed to the change which took place in the corn laws of Great Britain in 1819. During the years 1817 and 1818, in the hope of relieving the general distress of the laboring classes, the British Government relaxed the general policy of the corn laws and permitted the free importation of grain. The result was an extension of the market for our grain, and an enhancement of its price almost beyond any former precedent. This was a real increase of the national wealth, because foreigners paid us the enhanced price of our grain. In the grain-growing States the prices of lands rose in proportion to the rise in the prices of their productions, and large investments were made by capitalists. When the British Government resumed their ancient and established policy in relation to corn, and prohibited, in effect, its importation from abroad, great embarrassment unavoidably fell upon the exporters of grain in this country. Real estates sunk from their inflated to a point below their natural value, and grain to a point below its natural price. In this state of things it is not surprising that the grain-selling farmers should have labored under the temporary delusion that high prices constituted the chief good, and low prices the chief evil, without any regard to the question whether those prices were paid by foreigners or by our own citizens. But the wonder seems to be, that after the crisis has passed away which produced this delusion among the farmers it should be gravely taken up and propagated by our statesmen as the basis of a permanent system of legislation. The truth is, that low prices of subsistence and clothing, and high prices of labor and profits of capital, are the real indications of national wealth. The just criterion of the wealth of a nation is the facility with which its citizens can obtain the necessaries and comforts of life; and the committee have yet to learn that an enhancement of the prices of those necessaries and comforts will increase the facility of obtaining them. If this were the case, the British laborer, who pays two dollars a bushel for grain, would be in a more enviable condition than the citizen of Ohio or Kentucky, who pays less than a tenth part of that price. To illustrate this view of the subject a little further, the committee will suppose the Government endowed with the attribute of creative power, and that it should suddenly increase the grain, wool, and manufactured articles in the United States to double the existing quantity. This would undoubtedly be a more godlike and beneficent exercise of power than it would be to double the price without increasing the quantity of the articles in question. It is obvious that it would double the wealth of the nation, so far as it consisted in those articles, and yet it would certainly diminish the price of them in the same proportion.

There is another cause, still more deep and permanent than the one heretofore suggested, for the prevalence of the notion that high prices constitute national wealth; and it is one which is worthy of the

most earnest consideration. History warrants the committee in the assertion that all that branch of legislation which bears directly upon the pecuniary interests of society, and aims to effect the distribution of its wealth, has been exclusively controlled, in all countries, by the various descriptions of capitalists. And it is a fact, as lamentable as it is curious, in relation to our own Government, that while on every other subject the poorer classes of society have a very great influence upon the legislation of Congress—so much so that even their mistaken prejudices are sometimes encouraged by the representative—yet in the branch of legislation which we are considering they have heretofore had no more influence, and their interests have been no more regarded, than if capital and not numbers were the basis of our representation.

If, then, it be true that capital controls this branch of legislation, it will be at once perceived how the notion has obtained currency that high prices constitute national prosperity. It is the undoubted interest of capitalists, in other words, of those who sell, to enhance the prices of their productions; but it is as undoubtedly the interest of the great body of the people, in other words, of those who purchase, that the price of those productions should be diminished. The history of this branch of British legislation is nothing more nor less than a history of the coalitions formed between the different descriptions of capitalists—the landholders on the one hand and the manufacturers on the other—to compel all the other classes of society to pay enhanced prices for their productions. Whether in this instance the fatal career of English legislation will be followed up to its final results in this country will depend, in the opinion of the committee, upon the art of the capitalist in disguising his exactions, and the liability of the consumer to be imposed upon by false pretences.

It will be perceived by the House that the foregoing examination of the effect of the proposed duties on foreign merchandise has been designed to ascertain whether the increased wealth of the community, supposed to result from those duties, will be such as to enable the nation to import other foreign merchandise, beyond its present consumption, equivalent to the manufactures proposed to be excluded. The committee, it will be seen, have entirely failed to discover any such increased resources. On the contrary, it seems clear to the committee that the capacity of the people to purchase other foreign merchandise will be diminished in proportion to the increased price they will have to pay for the kinds of articles which shall be excluded. Indeed, it strikes them as being a paradox, almost too extravagant for grave consideration, to say that we shall increase the capacity of the people to purchase luxuries by compelling them to pay much higher prices for the two cardinal necessaries of life. And yet this paradox is the only foundation upon which the Secretary of the Treasury indulges the anticipation that other branches of foreign commerce will spring up from the ruins of that which he proposes to destroy. While contemplating with a too partial and exclusive solicitude the benefits which may result to the domestic manufacturers from the prohibitory system, he seems to overlook entirely its deleterious and desolating effect upon the wide range of interests inseparably connected with those branches of foreign commerce it proposes to annihilate.

The committee will now proceed to exhibit a brief view of the condition of those interests, and the peril in which they stand, together with estimates of their value. The first great interest that will be injuriously affected will be that of the agricultural staples of cotton, rice, and tobacco. The magnitude, and the national importance of this interest requires that the bearing of the proposed prohibitions upon it should be fully examined. The whole amount of the national exports of domestic productions in 1826 was $53,058,710. The export of cotton, tobacco, and rice, amounted in that year to $32,289,867, and that of cotton alone amounted to $25,025,214. The committee have grounds for believing that of the exports of 1827, that of the staples in question bears a still greater proportion to the whole amount than in the year preceding; and that the export of cotton alone amounts to fully one-half of the whole export of domestic productions. It follows that nearly three-fifths of the foreign merchandise imported for consumption is paid for by the staples under consideration, and nearly one-half by cotton alone. It is equally apparent that these staples contribute to supply at least one-half of the revenue which the Government derives from the imposts—the only source of the national income which involves taxation. A proper understanding of the operation of our system of revenue, as far as regards its relative bearing upon the great interests of agriculture, commerce, and manufactures, will be promoted by a summary view of our imports. The whole value of foreign merchandise imported and consumed in the United States in 1826 was $60,434,865; of this sum $7,432,661 was of merchandise imported free of duty; a considerable proportion of which was for the use of the manufacturers, and almost all of which was imported into the manufacturing States in exchange for their productions, and consumed in those States. It results from this statement that the foreign merchandise imported in 1826, and which paid duties, amounted only to $53,002,204. In the same year the merchandise imported from Great Britain amounted to $26,131,869, consisting almost entirely of manufactures of cotton, wool, iron, flax, and hemp, paying the highest duties under the tariff of 1824; and the three first subjected to prohibitory duties by the scheme recommended by the Secretary of the Treasury. Of the $26,131,869 imported from Great Britain in 1826, the committee estimate the amount re-exported, with benefit of drawback, at $2,131,869; leaving $24,000,000 as the amount consumed in the United States, at least four-fifths of which was paid for by the agricultural staples of cotton, tobacco, and rice, and two-thirds of it by cotton alone. The importations from France in 1826 amounted to $8,329,691; of this the amount re-exported, with the benefit of drawback, may be estimated at $1,829,691; leaving $6,500,000 as the amount consumed in the United States, and almost the whole of which was paid for by cotton. The net revenue which accrued in 1826 from the imported merchandise which actually paid duties (amounting, as before stated, to $53,002,204) was a little upwards of $20,000,000.

The foregoing statement is designed for the two-fold purpose of showing the dependence of the national revenue upon those branches of our foreign commerce which are sustained, almost entirely, by the exports of cotton, tobacco, and rice, and the inseparable connexion and mutual dependence which subsists between the export trade in those staples, and the continued importation of those articles of foreign merchandise which it is the design, and will be the effect, of the proposed tariff to exclude. It may be safely assumed that upwards of $10,000,000 of the revenue which accrued from imposts in 1826 was derived from merchandise obtained in exchange for the staples in question, and that upwards of five millions was derived from the descriptions of merchandise involved in the scope of the proposed prohibitions. It is against the great staples, then, which supply more than one-half of the ordinary revenue of the Government, and in a particular manner against cotton, which supplies more than one-third of that revenue, that the Secretary of the Treasury directs the ban of a prohibitory policy, that will as infallibly destroy the foreign market for those staples as it will exclude the merchandise with which foreign countries now pay for them.

Before the committee proceed to expose the inevitably destructive effect of the proposed tariff upon the export trade in cotton, tobacco, and rice, they will submit a few remarks in confirmation of the idea

already suggested, that the principal burden of taxation, even under a mere revenue system of imposts, falls upon those staples, and on the shipping interest and commerce dependent upon them. It has been already shown that the manufacturing States import upwards of seven millions of merchandise free of duty. This exemption operates as a bounty in favor of manufactures, not only at the expense of the revenue, but also at the expense of agriculture and commerce, which must be subjected to heavier charges, to supply the deficiency resulting to the revenue from that exemption. But the committee feel authorized to go still further, and to assert that the whole of the revenue derived from imported articles, of which similar and rival articles are manufactured in this country, even under the most moderate system of impost duties, is a tax upon agriculture and commerce; and that manufactures, so far from participating in the burden, are benefitted by its imposition. Conclusive practical proof of this will be found in the fact that the manufacturers would unquestionably oppose a proposition to repeal the whole of the impost duties, even if the public lands were adequate to supply the Government with all the revenue required for the public service. It is only necessary, indeed, to suggest the idea of a repeal of the impost duties and an imposition of internal taxes, equally bearing upon all the interests of the country, to render strikingly evident the proposition stated by the committee.

It cannot, indeed, be doubted that a system of revenue which imposes no internal taxes, but is exclusively confined to impost duties, is a tax upon agriculture and commerce, and a bounty in favor of manufactures. And it is while this system of revenue is in operation that the manufacturers, not satisfied with the bounties it provides for them, but making every concession the basis of more exorbitant demands, call upon Congress to add millions to the annual burdens of agriculture and commerce, in addition to former prohibitions, and to sacrifice, at the same time, four millions of the public revenue for their exclusive benefit!

The committee will now attempt to exhibit the injurious tendency of the proposed tariff in its bearing upon the commerce and shipping sustained by our southern staples, as well as upon the agricultural labor and capital engaged in their production. And, in the first place, they are of the opinion that the prohibition of British manufactures will inevitably cut off very nearly to the extent of that prohibition the foreign demand for our cotton. There is no law of trade more deeply fixed, in the very nature of commercial exchanges, than that a nation cannot purchase foreign productions but by giving its own productions or its own labor, directly or indirectly, in exchange for them. This is peculiarly the case with those manufacturing nations in which every branch of industry is overstocked with productions seeking a market. Such is precisely the present condition of Great Britain. Her very existence is involved in the prosperity of her manufactures, and the prosperity of these is entirely dependent on a foreign demand for the surplus produced beyond her own consumption. It is the cardinal principle of her commercial policy, growing out of the inexorable necessities of her condition, to extend that demand. In this state of things, when she has forced her manufactures through every channel into all quarters of the world accessible to her enterprise, and furnishing any suitable commodity to give in exchange, what will be the effect of excluding from our markets nearly ten millions of her manufactures?

It will undoubtedly throw upon her hands that amount of manufactures heretofore given principally in exchange for our cotton, and which will be of no value to her if she cannot obtain a new market for them. Any market, therefore, will be better than none; and it will be her decided interest to give a high price for raw cotton to countries that will take in exchange for it the manufactures prohibited by our policy, rather than to give even a much lower price for our cotton, when we refuse to take the only production she has to give in exchange for it. When, therefore, we exclude British manufactures by prohibitory duties, no retaliatory acts of British legislation will be necessary to deprive us of the British demand for our cotton to an equal extent. It will result from those immutabe and self-sustaining laws of commerce which stand ready to vindicate the freedom of trade and avenge its violation. The committee are aware of the prevalence of the opinion that Great Britain must purchase our raw cotton whether we take her manufactures or not. In confirmation of this opinion, it is said that Great Britain, even now, purchases that staple from us only because it is her interest to do so, and because we sell it cheaper than other nations. This is, undoubtedly, true. But it is equally true that the reason why it is her interest to purchase from us, and why she takes from us double the quantity she takes from the whole world besides, is because we have hitherto been her best customers. As long as we continue to take her manufactures, it will be her interest to take raw cotton from us, but no longer. The cotton of any country that will take her manufactures will be cheaper to her than ours if we will not take them.

This obvious principle of trade, connected with the actual state and capacities of the other cotton-growing regions of the world, will abundantly evince the imminent jeopardy to which the interest of the cotton-growers in the United States will be exposed by the proposed prohibition of foreign manufactures. The principal countries adapted to the production of cotton, besides the United States, are Brazil, Egypt, Greece, and the East and West Indies. Most of these have latent capacities, of indefinite extent, for the production of cotton—capacities which only require the stimulus of foreign demand, foreign capital, and foreign enterprise, to draw them into productive action. It is equally important to remark that they are all countries not likely to embark in the business of manufacture, and in which it will be no difficult matter for Great Britain to diffuse a taste for her manufactures. They are precisely, then, in the condition to render the proposed tariff most perilous to the American cotton-grower. It requires nothing but the motive of interest to induce Great Britain to apply all her political influence, her manufacturing capital, and her commercial enterprise, to stimulate the productive powers of Egypt, Greece, Brazil, and the East Indies, to the full extent of her demand for cotton. If we prohibit her manufactures we shall furnish her with that motive. She will establish a trade of profitable exchanges with those countries, and, being driven by our own infatuated policy to obtain raw cotton from them, she will cease to purchase ours to the same extent.

Under the peculiar circumstances just stated, it is not presenting the case too strongly to say that duties upon the exportation of cotton, equivalent to those which it is proposed to lay upon the manufactures taken in exchange for it, would not more certainly, or to a greater extent, curtail the exportation.

The committee will now exhibit an estimate of the loss which will be sustained by the growers of cotton in this country. It will be quite within limits to assume that, of the ten millions of manufactures that will be excluded by the proposed prohibitory duties, six millions are now exchanged for our cotton, and can be exchanged for nothing else. Estimating cotton at ten cents a pound, six millions of dollars will purchase sixty millions of pounds, which is equal to 200,000 bales, averaging three hundred pounds. It thus appears that the American cotton-grower will be deprived, by the proposed prohibitions, of a foreign market for nearly one-fourth of the entire production of that staple in the United States, amounting in

value to six millions of dollars. But even this view does not give anything like an adequate conception of the loss that will be sustained in the annual income of the nation by depriving the cotton-growers of their accustomed market. The whole of the shipping and commercial capital employed in transporting this cotton to Europe, and the merchandise received in exchange for it to the United States, will be thrown out of employment. The annual loss that will be sustained by the shipping interest alone may be estimated at $1,500,000, consisting of the freight and other charges of the cotton and merchandise mutually excluded. The annual loss that will result to the commercial capital now engaged in effecting the exchange of our cotton for the prohibited manufactures may be estimated at $1,000,000, consisting of the profits of the exporting and importing merchants. These sums united will exhibit a loss of $2,500,000, in addition to that sustained by the cotton-growers, and falling almost entirely on the ship-owners and merchants in the middle and northern States.

It thus appears that the growers of cotton, and the ship-owners and merchants engaged in its transportation, will sustain an annual aggregate loss of $8,500,000, at a very moderate estimate, by the direct amputation resulting from the proposed prohibitory duties, in addition to the increased burden they will have to sustain, in common with the rest of the community, from the enhanced prices of manufactured and other articles.

But the loss sustained by the country, in consequence of that inflicted on the cotton-growers, does not stop here. "If (to use the language of the Secretary of the Treasury) there can be no dissent from the maxim, as between different parts of the same nation, that the prosperity of one promotes that of another," "it cannot be doubted," in the opinion of the committee, "that the ruin of one, by the errors of human legislation, necessarily involves the injury of another." Both branches of this proposition, introduced by the Secretary with a very different bearing, are strikingly illustrated by the large participation of other parts of the Union in the prosperity of the cotton-growing States, and in the injury they are destined to suffer, if the proposed tariff shall be adopted.

The result of inquiries directed to practical men, and of estimates founded upon their statements, warrant the committee in expressing the opinion that the cotton-growing States import from the manufacturing States a great variety of articles exclusive of the manufactures of cotton, wool, and iron, and consisting principally of the productions of the soil, amounting annually to two millions of dollars, at a very moderate estimate. These are, all of them, such articles as the cotton-growing States have every facility for producing themselves, and which they can afford to import from other States only in a prosperous condition of their principal agricultural pursuit. Even in the present condition of their trade in cotton, just views of economy would seem to dictate the expediency of limiting the too abundant production of that staple by diverting from it so much capital and labor as would be sufficient to produce all the articles now imported from other States of the description just mentioned.

It is certain that the proposed prohibitions will, if adopted, render it not only expedient, but necessary, for the cotton States to produce the articles in question, instead of importing them. Another branch of domestic trade, larger in amount and more extensive in the diffusion of its benefits than the one just stated, will inevitably fall a sacrifice to the proposed system of exclusion. The committee have reference to the trade in live stock between the western and the cotton-growing States, which they estimate, after the most careful examination, to amount to at least the annual sum of $3,000,000. This trade is exceedingly important to the western States, because they receive in exchange for their live stock almost nothing but money. Is it not too much to say that in this single branch of internal trade the cotton-growing States afford to the western farmers a more extensive and profitable market for their agricultural productions than the manufacturers of cotton and wool would furnish in the course of half a century, even if the foreign importation of those manufactures were entirely prohibited? But the benefits of this trade are not confined to the western States. The money received from the cotton States is principally expended in the middle and eastern States, in payment for manufactures. There is no branch, therefore, of our commercial intercourse so diffusive and profitable in proportion to its nominal amount, and the committee speak advisedly in saying there is none that would be so certainly destroyed, utterly and irrevocably destroyed, if the proposed tariff should receive the sanction of Congress. The capacity of the cotton-growing States to produce the live stock they now import from the west is even greater than that for producing the agricultural articles they import from the north; and the same views of economy which suggest the expediency of producing the latter, instead of importing them, still more forcibly suggest the same policy in relation to the former. In a few years from the passage of the proposed tariff the trade in question will have ceased almost entirely.

In closing this brief and imperfect view of the destroying operation of the proposed prohibitory policy, denominated, with singular unappropriateness of language, a *protecting* policy, the committee cannot but pause to make a remark, obviously suggested by the occasion, that it is much easier to destroy than to create wealth by legislation. To effect the former, even folly and ignorance are more than competent; but, to accomplish the latter, human wisdom, in its profoundest exercise, will be found inadequate. And when financiers, and statesmen at the head of affairs, are found gathering up and appropriating the exploded errors of less enlightened ages, and recommending, as a means of increasing the national wealth and revenue, a policy that will inevitably destroy the annual income, directly and indirectly derived from a single staple, to the extent of more than thirteen millions of dollars, it is difficult to avoid exclaiming, in the language of a wise man of another country, "with how little wisdom the world is governed!"

Having thus presented an estimate of the loss that will be sustained in a single agricultural staple by the proposed exclusion of the foreign manufactures now taken in exchange for it, the committee propose to inquire how far this loss will be indemnified by the demand which the establishment of domestic manufactures will create for the staple in question. That this domestic demand will be anything like an equivalent to the foreign demand that will be destroyed by the prohibitory policy is one of those extraordinary and delusive anticipations which belong, in a peculiar manner, to the artificial scheme of enriching the nation by substituting for the bounties of nature and the providence of God the miserable and impotent contrivances of man.

In estimating the comparative extent, present and prospective, of the existing foreign and the proposed domestic market for raw cotton, it must occur to the most careless and incompetent examiner that Great Britain and the manufacturing nations of the continent manufacture cotton to supply the multiplying uses and increasing consumption of cotton manufactures by the whole civilized world; whereas our domestic manufactories can only supply the consumption of the United States. It is estimated by intelligent merchants in Liverpool and Havre that the present consumption of raw cotton in Europe amounts to 1,200,000 bales, which is equal to 360,000,000 pounds. It is a notorious fact that the consumption

of cotton manufactures, from their extraordinary cheapness when compared with those made of any other fibre, is rapidly extending on the continent of Europe, not only from the increase of population, but also from the new uses to which cotton fabrics are applied.

This consumption is susceptible of an indefinite extension. *It has no practical limit but that which is imposed by the refusal of the cotton-growing countries to receive manufactures in exchange for the raw material.* The United States now supply three-fourths of the European demand for that material. On the other hand, the domestic manufactories, even after we shall have excluded five millions more of foreign cotton manufactures, will not require more than two hundred thousand bales of cotton, at the utmost extent, to supply the domestic demand of the United States for those manufactures. It thus appears that the cotton-growers are to be consoled and indemnified for the loss of markets which now furnish a demand for 900,000 bales of their cotton—a demand which a system of free trade on our part would indefinitely extend—by the miserable substitute of a domestic demand for 200,000 bales; a demand created by legislative restrictions, and, consequently, incapable of being extended in a degree corresponding with the natural and progressive increase of the foreign demand.

This comparative view will be illustrated by a more specific reference to the effect which will be actually produced by the contemplated exclusion of foreign manufactures upon the foreign and upon the domestic demand for raw cotton.

It has been shown that the proposed prohibition of foreign merchandise, estimated at $10,000,000, will have the effect of depriving the cotton-growers in the United States of a foreign market to the extent of 200,000 bales of cotton. It is apparent that the substitution of five millions of domestic manufactures of wool for the same amount of the foreign fabric will add nothing at all to the domestic demand for raw cotton. It is equally apparent that the substitution of $3,500,000 of domestic for the same amount of foreign manufactures of cotton can have the effect of adding so much only to the domestic demand for cotton as will supply the raw material for making domestic manufactures of the value of $3,500,000. It it estimated by Mr. Huskisson that the raw material constitutes only one-fifth of the value of cotton manufactures, taking the average of the various qualities. As those which now remain to be excluded by the proposed tariff are of the finer descriptions, it may be safely assumed that raw cotton of the value of $700,000 will be sufficient for the making of manufactures of the value of $3,500,000. Now, estimating cotton at ten cents per pound, and each bale to contain 300 pounds, it follows that the entire addition which will be made to the domestic demand for cotton, by the complete accomplishment of the objects of the proposed tariff, will be 23,333 bales. In this calculation no deduction is made for the effect of the enhanced price of the manufacture in diminishing its consumption, and the still more striking effect of that enhancement in diminishing the *quantity* of the raw material necessary to make a given *value* of the manufacture of it. Thus it is that the splendid illusion of increasing the demand for cotton, by adding the domestic to the foreign market, vanishes into the wretched reality of substituting a domestic demand for 23,333 bales, at most, in place of a foreign demand for 200,000, involving a curtailment of the aggregate demand for cotton to the extent of 176,667 bales.

It remains for the committee to inquire how far the benefits resulting to the manufacturers of woolen and cotton goods, and to the farmers who will supply them with raw wool and grain, will indemnify the country for the losses sustained by its other interests. And here it may be proper to remark, that the committee intentionally abstain from any reflections upon the injustice of building up one interest on the ruins of another—reflections which, however just in themselves, have no necessary connexion with the purpose of this report, which is to ascertain the effect of the proposed tariff upon the aggregate wealth and the aggregate foreign commerce of the country, and, by necessary consequence, upon its revenue derived from impost duties.

What, then, will be the addition made to the wealth of the country by the diversion of capital and labor to the manufacture of woolen and cotton goods? It is quite obvious that no part of the capital under consideration will be *created* by the proposed policy. All that can possibly result from that policy will be an increase of the profits of the capital already invested in the manufactures in question, and a transfer of existing capital to those manufactures from other employments. That the increased profits of the capital already invested will make a corresponding increase in the wealth of the manufacturers is not to be questioned. And if their manufactures were made for exportation, and *foreigners* could be compelled, by our policy, to pay the enhanced price, the wealth of the country would be undoubtedly increased in this branch of industry. But, as the profits of the manufacturers will be enhanced only by increasing the price paid by *our own citizens* for the manufactures of woolen and cotton goods, it is a self-evident proposition that the wealth of the nation will be diminished, in this particular, precisely as much on the one hand as it will be increased on the other. The only effect of the prohibitory policy, in this part of its operation, will be to transfer a given sum annually from the planters, farmers, merchants, mechanics, and laborers of the country to the manufacturers of woolen and cotton goods. As to that portion of the capital of the country which the prohibitory system may transfer from other employments to manufactures, the increase of its profits will be doubtful in point of fact, and still less conducive to the national wealth than the increased profits of the capital already invested in manufactures; for it can hardly be doubted that capital now invested in the shipping business, and in the business of foreign commerce, will be thrown out of employment, to an extent very nearly equal to the amount of the new investments that will be made in the business of manufacture, in consequence of the proposed prohibitions. Any increase, therefore, which may be made in the profits of the capital thus transferred to manufactures is not only liable to the objection that it is produced by an increase in the price of manufactured articles, and consequently paid by our own citizens, but to the additional objection that the new employment of capital is produced by the destruction of its natural employment. The community, then, are subjected to the charge of paying the increased price of cotton and woolen manufactures, without anything like a corresponding increase of the profits of this portion of the capital invested in the business of making them.

The committee now propose to inquire what will be the extent of the incidental benefit resulting to the growers of wool and grain from the proposed exclusion of foreign manufactures and the substitution of domestic. It is obvious that the substitution of domestic manufactures of cotton for those that are foreign will add nothing to the demand for raw wool. The substitution of domestic for foreign manufactures of wool, however, will certainly increase the demand for raw wool in this country. Assuming that the raw wool constitutes two-fifths of the cost of the manufactured article, it follows that the substitution of domestic for foreign manufactures of wool to the amount of $5,000,000 will create a domestic market for raw wool to the amount of $2,000,000 if foreign wool be excluded. But at what price will this market be obtained for domestic wool? It has been already assumed, upon the authority of the manufacturers

themselves, that the domestic fabric will cost fifty-six per cent. more than the price at which the foreign manufacture could be obtained, if it were not for the impost duty. This price, it is alleged, is necessary to enable the manufacturer to make the ordinary rates of profit. Fifty-six per cent. duty upon $24,000,000, the estimated amount of woolen goods manufactured and imported for sale, will exhibit $13,440,000 as the sum paid by the consumers of those goods, including the wool-growers, to obtain a market for raw wool to the amount of $2,000,000, upon which the actual profit will not probably amount to $500,000.

In estimating the probable increase of the domestic market for grain, resulting from the exclusion of cotton and woolen manufactures, to the extent contemplated, it will be necessary to consider the number of persons that are now employed in importing those manufactures, in comparison with the number that will be employed in making them.

In the manufacture of cotton and woolen goods, particularly the former, machinery has been so extensively substituted for manual labor that it may be safely assumed that very nearly as many persons are employed, directly and indirectly, in the importation of a given quantity of cotton and woolen manufactures as are employed in their fabrication.

The facts disclosed by the manufacturers in their examination before the Committee on Manufactures warrant the conclusion that each person employed in the manufacture of woolen cloth produces annually, on an average, manufactures of the value of $750. It results that, in the annual manufacture of woolen fabrics of the value of $5,000,000, there will be employed, of all descriptions, 6,666 persons. In the manufacture of cotton goods, it is believed that the more extensive and efficient agency of machinery renders the number of persons employed in producing a given value of the manufacture much smaller than is the case of the woolen manufacture. But as the committee have no authentic statement of facts in this case, they will assume that, in the manufacture of cotton goods of the value of $3,500,000, there will be 3,500 persons employed. The whole number of persons, then, that will be employed in making $8,500,000 of cotton and woolen goods will be 10,166. Estimating the consumption of grain by each individual at twelve bushels per annum, the whole number would consume only 121,992 bushels, equal in value to probably as many dollars. If it be assumed that an equal amount of other agricultural productions will be consumed for food, the extent of the market which the farmers will obtain in consequence of the substitution of $8,500,000 of domestic for the same amount of foreign manufactures will be only $243,984. It is confidently believed that the persons who would be employed in importing the same amount of manufactures, and in exporting the raw cotton and other staples to pay for them, would consume an equal quantity of the productions of agriculture. In any possible view of the subject, the increased demand for grain, and other articles of food supplied by the farmer, would be too inconsiderable to be gravely regarded as a matter of national importance. The benefit would be almost exclusively confined to the farmers in the immediate vicinity of the manufactories, as grain and meat are articles too bulky to bear distant transportation by land. It is not to be doubted, then, that the cotton-growing States now furnish a market for the agricultural productions of the manufacturing States nearly seven times more extensive than will be furnished by the manufacturers in consequence of the proposed prohibitions. And upon the assumption already made, that the annual amount of cotton and woolen goods that will be manufactured for sale in this country will be $42,000,000, it will follow that all the cotton and woolen manufacturing establishments in the United States will employ less than 50,000 persons, and consequently will not furnish a market for the grain-growers half so extensive as that furnished by the city of New York alone—a city which has risen to unrivalled prosperity by the very foreign commerce it is now proposed to destroy.

Having thus taken a general view of the effect which the proposed tariff will produce upon the different interests of the country; having shown that the annual income of the planting, shipping, commercial, and farming interests will be diminished millions where the income of the manufacturing and wool-growing interest will be increased hundreds of thousands; having shown, in a word, that the contemplated prohibitory duties will destroy ten times as much national wealth as they will create, the committee are utterly at a loss to realize the anticipation of the Secretary of the Treasury, that the capacity of the country to purchase foreign merchandise will be increased by this impoverishment. They are equally at a loss to imagine what those new articles of foreign merchandise will be which are to make up the loss that foreign commerce will sustain by the exclusion of cotton and woolen manufactures and other articles of the value of $10,000,000. Nor is it any more easy to conjecture what the domestic productions will be with which we are to purchase those newly-discovered articles of foreign merchandise yet to be disclosed to us in the fulness of future revelation.

With a view of bringing to the test of a practical scrutiny the singular financial paradox, that the revenue derived from imposts will not be diminished by prohibiting the importation of ten millions of foreign merchandise, the committee will examine the operation of the proposed system of prohibitions a little more in its detail.

It is worthy of remark that, while the *argument* of the Secretary of the Treasury is exclusively in favor of the policy of excluding foreign *manufactures*, his *recommendation* extends to the exclusion of the *raw materials* also, which are essential to three important branches of domestic manufactures. While it is earnestly contended that there is too large a proportion of capital and labor devoted to agriculture, producing a surplus which foreign nations will not take, and the consequent necessity of protecting our manufactures is strenuously urged upon Congress, it is, at the same time, gravely recommended that the productions of foreign agriculture, the free importation of which would be the most direct and natural encouragement of domestic manufactures, be also prohibited!

Without stopping to comment upon the incongruity exhibited by the argument and the recommendation of the Secretary, or to expose the inconsistency of complaining that foreign nations will not take our agricultural productions, when those productions—wool and hemp, for example—cannot command even our own market without the aid of prohibitory duties, the committee will proceed to show that the policy indicated by the reasoning and the recommendation of the Secretary involves the ultimate and permanent destruction of at least one-half of the foreign commerce that contributes to the revenues of this Government.

The importations of foreign merchandise in 1826, excluding from the estimate the portion that pays no duty, amounted, in round numbers, to $72,000,000. Of this sum sugar, and the manufactures of cotton, wool, hemp, iron, and steel, and the raw material of the four last, amounted to $30,000,000. All of these are now subjected to heavy protecting duties, and it is proposed to render most of them prohibitory. The manufactures of flax imported in 1826 amounted to $3,000,000; and all the reasoning in favor of encouraging domestic manufactures by prohibitory duties applies with full force to this branch of that

business. We have not only an unlimited capacity for producing the raw material, but the exclusion of foreign manufactures of flax, even if it should not produce the domestic manufacture of that material, would cause cotton shirting and other fabrics to be substituted for those of flax, and thus at the same time increase the consumption of raw cotton, and extend the demand for its manufacture. If to this we add $2,000,000 for the amount of indigo imported in 1826 under a very low duty, (an article which can be produced in the southern States to an unlimited extent if adequately protected,) it will be seen that $35,000,000 of the importations of 1826 fall clearly under the ban of the prohibitory system.

The principal other duty-paying articles imported in 1826 were silks, wine, coffee, and tea, amounting to $17,500,000, and spirits and molasses, amounting to $4,500,000. The two last enumerated articles should, in the opinion of the Committee on Manufactures, be subjected to prohibitory duties, with a view to the encouragement of the grain-growers and manufacturers of whiskey in the United States; and this committee can perceive no grounds for a distinction which would deprive our farmers of protection in this form while it is granted to other interests in other forms. The remaining importations of 1826, amounting to $15,000,000, consisted of manufactures of wood, leather, glass, copper, and of various other materials; hats, bonnets, and caps; lead, paper, and segars; salt, spices, fruits, vinegar, cocoa, and various other articles, too inconsiderable to be enumerated. It will be perceived that of the articles last enumerated a considerable proportion fall within the acknowledged principles, and, indeed, within the provisions of the protecting system.

From the foregoing statement it is apparent that the committee have been quite within limits in assuming that the extension of the prohibitory system to its legitimate results, and to the point which it must soon reach if not now arrested, will cut off one-half of our foreign commerce.

It is time now to inquire what those articles of foreign merchandise will be which are to fill up the chasm in our foreign commerce, produced by the prohibition of $10,000,000 of our present importations? They cannot be manufactures of cotton, wool, iron, hemp, flax, or, indeed, any of the manufactures enumerated in the above analysis of our foreign commerce, (except wines and silks,) for they, all of them, fall within the principles, and most of them within the existing and proposed provisions, of the protecting policy. They cannot be grain, raw wool, hemp, spirits, sugar, or salt, for these are also articles that it is deemed important to protect against foreign competition. Indeed, it is obvious that all the great staples of agriculture and manufacture, everything applicable to the purposes of feeding and clothing mankind, by supplying either the necessaries, the comforts, or the luxuries of life, are excluded by the prohibitory policy, with the exception of tea, coffee, spices, cocoa, and a few small articles of a similar kind, and some small manufactures of inconsiderable importance; and the committee will add silks and wines to the enumeration, though even these might fairly claim a place in the sanctuary of the protecting system.

Unless, therefore, this system shall have the effect of increasing the importation of the very articles it excludes, or of leading to the discovery of others hitherto unknown in the annals of commerce, the committee cannot imagine what other foreign articles could be found to supply, advantageously, the place of those it is proposed to prohibit, even if it were true that the increased wealth of the country would "produce an increased ability to buy all articles of consumption, whencesoever derived." To assert that the *wealth* of the country will be increased by the prohibition of imported articles is at least an intelligible, possibly a plausible proposition; but to allege that *foreign commerce* will not be diminished by prohibiting almost the only descriptions of merchandise, with the exception of coffee and tea, which we now import, or ever can import with advantage, is, to make the most of it, an empty and inflated generality, which instantly vanishes at the touch of a practical analysis.

But the illusion of this anticipated creation of new branches of trade to compensate foreign commerce for the direct curtailment of the proposed prohibitions is not less effectually dispelled by inquiring what are the articles of export of which that trade is to consist? What shall we have to export in greater abundance than we have now? The only answer that can be given is manufactures. And it has been confidently asserted that the exports of domestic manufactures will, at no distant period, be equal to the foreign merchandise we exclude to give them protection. This is another of those propositions that can only be considered with gravity while viewed in the abstract. We cannot command our own market without a legislative protection of fifty-six per cent. in addition to the natural protection of fifteen or twenty per cent. resulting from the expense of importing the foreign manufacture, and yet we are to compete with the most skilful manufacturers in the world, in foreign markets, on terms of perfect equality. But this is not half of the difficulty. To what nations shall we send our manufactures? Shall we find a market for them in Great Britain, France, or any part of Europe? It would be as reasonable to expect Great Britain and France to export raw cotton to South Carolina or Louisiana. In all the nations of Europe we shall have to encounter not only the greater cheapness of their manufactures, but their prohibitory regulations. Shall we export them to the West Indies or any of the colonies of the European Powers? We should there meet the prohibitions of their colonial policy, which excludes all foreign merchandise which the mother country can supply. Where, then, shall we resort? It will be answered, to South America, and an appeal will be made to experience to sustain the allegation. Now it is worthy of remark that we, who have the cheapest, most fertile, and most various soil in the world, with a climate in every respect adapted to the growing of wool, cannot compete, in our own market, without a protecting duty, either with the wool-growers of England, Spain, or Saxony—countries where lands are from ten to twenty times as high as they are in most parts of the United States. And yet it is conceived that we can successfully contend with those nations, in other foreign markets, in the sale of our manufactures. An agricultural nation incapable of maintaining a competition with manufacturing nations in the sale of her natural productions is yet to prove more than a match for them in the sale of manufactures. This would be doing wonders to be sure. But we have yet greater difficulties to encounter. In some of the States of South America we find discriminating duties unfavorable to us and favorable to Great Britain. And when we have surmounted this legal discrimination we find another still more difficult to overcome, growing out of the peculiar character of the productions of South America. The great staple of that region, cotton, is precisely what Great Britain desires most to purchase and this country desires most to sell; and the same remark is applicable to almost all the productions of South America. This circumstance alone would give the British manufacturers an overwhelming advantage in a competition with ours, even if we could rival them in the cheapness of our fabrics.

These views will be clearly illustrated by reference to the nature of the boasted trade now carried on by our manufacturers of cotton goods with South America. We exported, in 1826, domestic cotton manufactures to the amount of $1,138,125, and re-exported British manufactures of the same kind to the

amount of $2,226,090. In 1827 the export of domestic cotton manufactures amounted to $1,177,598; the amount of British manufactures of the same kind for that year has not been ascertained by the committee.

It is apparent, from this statement, that we find it more advantageous to re-export British manufactures, after importing them at an expense of fifteen or twenty per cent., than to export our own, and that the exportation of our domestic manufactures increases very slowly. A conclusive refutation is here found of the inference drawn from this trade by some that we can manufacture our cotton fabrics cheaper than the British. If the fact of our exporting one million of domestic cotton fabrics proves that we can make them cheaper than the British, the fact of our re-exporting two millions of British fabrics proves still more strongly that the British manufacturers can make them cheaper than ours. The truth is that this exportation of domestic and re-exportation of foreign manufactures proves nothing on either hand as to the relative cheapness of the manufactures. We could afford to export domestic cotton manufactures to South America to a limited extent, even if they were much higher, because we take in exchange raw hides and skins that, to this extent, would be of scarcely any value but for our demand for them. This is the true foundation of our export trade in domestic manufactures, and this is its limit. A survey of the productions and commerce of South America will warrant the conclusion that the only articles of value and importance produced in that quarter, either for food or clothing, which it is our interest to import are these raw hides and skins. And thus the vision of indemnifying foreign commerce and the revenue derived from imposts for the loss they will sustain by the exclusion of foreign manufactures is finally consummated in the importation of articles that may be appropriately denominated the offal of trade—articles, too, which pay no duty at all, and come directly in competition with our own agricultural productions, in utter contempt of the principles of the prohibitory system. With this striking exemplification of the commercial and financial bearing of the scheme of the Secretary of the Treasury the committee will conclude their remarks on this branch of the subject.

It will be perceived by the House that the committee have no further entered into the consideration of the proposed duties than was necessary to ascertain their ultimate and permanent effect upon our foreign commerce, and, of consequence, upon the public revenue. They have not permitted themselves to be seduced by the example of the Secretary of the Treasury to depart entirely from the financial view of the subject and to enter at large into the discussion of the policy of protecting domestic manufactures by prohibitory duties, a policy which, whether it be wise or unwise, just or unjust, must inevitably impair the productiveness of our present system of revenue to an extent that will render it difficult to avoid a resort to internal taxes in time of peace. That this will be the probable fruit of the system of prohibition cannot be disguised, however confidently it may be denied. It has been shown that the proposed exclusion of foreign cotton and woolen manufactures, raw wool, hemp, and iron, will diminish the annual income from the customs four millions of dollars. If to these articles be added foreign spirits, molasses, and iron manufactures, in conformity with the views of the Committee on Manufactures, a further reduction of the revenue to the amount of one million and a half may be confidently anticipated. When it is perceived that a revenue of $20,000,000, derived from imposts, is thus subjected to a diminution of $5,500,000 at a single blow of the prohibitory system—a system which our own experience demonstrates to be naturally progressive, making each advance the basis and the instrument of extending still further its desolating encroachments upon our commerce and revenue—it appears to the committee that only a very ordinary share of forecast is required to foresee the ultimate consequences that must result, at no distant period, from the progress of this system. The anticipation indulged by the committee, as heretofore expressed, that the public debt would be extinguished in the year 1835 can only be realized by the faithful application of the Sinking Fund, in conformity with the provisions of the act of 1817, by which the annual sum of $10,000,000 was pledged for the payment of the principal and interest of that debt. The current expenses of the Government for the year 1827, exclusive of the public debt, amounted to $12,000,000; and when it is considered that the expenditures for the military and naval service have been gradually increasing since 1825, it cannot be reasonably expected that the aggregate expenditures will be less than $12,000,000 per annum for the next eight years, exclusive of the national debt. It follows that the current expenditures of the Government will amount annually to the sum of $22,000,000; for, although some branches of these expenditures—the military pensions, for example—will decrease progressively, this will be counterbalanced by an increase in other branches and by appropriations of a contingent nature. Even if the present impost duties remain unaltered, it would be unsafe, in the opinion of the committee, to estimate the annual income from the imposts for the year 1828, and the seven following years, at more than was derived from this source in 1827; for even under the existing laws the progress of our manufactures must still further limit the importation of certain descriptions of foreign merchandise. Estimating, then, the revenue from imposts, in round numbers, at $20,000,000, and that from the public lands, bank stock, and other sources, at $2,000,000, we have an annual income of $22,000,000, and an annual expenditure of the same amount.

If, therefore, the contemplated prohibitions of foreign commerce be adopted, and the revenue derived from the imposts shall sustain a diminution of $5,500,000 per annum after the year 1830, to say nothing of the diminution in the intermediate years, while those prohibitions are reaching their consummation, it is apparent that between the close of the year 1830 and the close of the year 1835 there will be an annual deficit of $5,500,000, which can only be supplied by invading the Sinking Fund and almost entirely arresting the payment of the public debt, or by resorting to internal taxes. And, at the close of the year 1835, instead of finding the public debt extinguished and an annual surplus revenue of $10,000,000, applicable to whatever purposes the public welfare may indicate, we shall find the nation still burdened with a debt which its ordinary revenue will not discharge until ten years more shall have elapsed.

If these views rest upon any just foundation, it is quite evident that the prohibitory system now proposed will postpone the commencement of any such works of internal improvement as Congress may deem expedient until very nearly the middle of the present century. The committee take it for granted that the public mind is definitively made up as to the policy of disburdening the nation of the public debt with all practicable despatch. It is not to be presumed, therefore, that any attempt will be made to arrest the payment of that debt by diverting the Sinking Fund from its plighted purposes to any other purposes, however important, except for the support of the established institutions of the country.

Even, therefore, if no change shall take place in our foreign relations involving an increase of the national expenditure, there will be no surplus revenue to be applied to any objects of internal improvement before the year 1845, if the prohibitory duties now proposed shall be laid on foreign merchandise. The only means compatible with the preservation of the established institutions and policy of the country,

by which any such objects can be effected in the event just supposed, previous to the year 1845, will be internal taxes.

And as the policy recommended by the Secretary of the Treasury will certainly lead, and apparently looks forward, to the substitution of a system of internal revenue in place of the present system of duties upon foreign merchandise, the committee will close this report with a few remarks on the relative advantages and disadvantages of the two systems.

Under our present system of imposts the collection of the revenue costs less than three and a half per cent. on the gross amount; under a system of internal taxes it would cost more than seven per cent. upon the most moderate estimate. The objection to this increased expense of collection would not be diminished by the consideration that it would grow out of the necessity of having a vast number of excise officers and assessors scattered over the country, clothed with inquisitorial powers, and necessarily intruding their inquiries into the private concerns of every citizen. But even this objection sinks into comparative insignificance when viewed in connexion with one which remains to be stated. From the great extent of our territory, the sparseness of our population, and the unavoidably unequal disbursement of the public revenue, in a local point of view, a system of internal taxes will always produce, by disturbing the equilibrium of the circulating medium, the most distressing embarrassments in those parts of the Union in which the smallest proportion of the public disbursement shall be made. If the contributions of the people and the expenditure of the Government could be locally equalized, so that the money contributed by each county, in the shape of taxes, should be returned to it in the form of Government expenditure, there would be scarcely any limit to the financial power of this country. But, as the expenditures of this Government are necessarily extremely unequal and partial, the only remedy or corrective is to be found in a system of revenue which makes the points of contribution, as nearly as possible, coincident with the points of disbursement. This is eminently the case in a system of imposts. Of the annual expenditure of $22,000,000 for the support of the various branches of the public service and for the payment of the public debt, it is believed that more than three-fourths is expended on the maritime frontier, principally in the cities into which foreign merchandise is directly imported. It is obvious, then, that impost duties are the least burdensome impositions that can be devised for such a country and such a Government as ours. It would not be extravagant to say that a net revenue of $15,000,000, raised by internal taxes, would involve, in the expenses of its collection, and in the mode of its operation, a heavier and more vexatious pressure upon the people, than a net revenue of $20,000,000 derived from imposts. The very nature of our country, and the ends for which this Government was obviously created, indicate foreign commerce as the object of our care and source of our revenue. It was principally to protect foreign commerce that this Union was originally formed, and it may well be doubted whether the destruction of the former would not put in jeopardy the very existence of the latter, by greatly impairing both the motive for preserving and the means of sustaining our expensive national institutions. The committee, therefore, believe that the representatives of the people are called upon, not only by considerations connected with the national wealth and revenue, but by every consideration which gives value to the union of the States, to reject the recommendation of the Secretary of the Treasury, and arrest the progress of a system the possible consequence of which no American can contemplate with indifference.

Statement of the appropriations and expenditures of the General Government of the United States for the years 1817, 1822, 1823, 1824, 1825, 1826, *and* 1827, *arranged under sundry general heads or objects.*

General heads or objects.	1817.		1822.		1823.		1824.		1825.		1826.		1827.	
	Appropriations	Expenditures.	Appropriations	Expenditures.	Appropriations	Expenditures.	Appropriations	Expenditures.	Appropriations	Expenditures.	Appropriations	Expenditures.	Appropriations	Expenditures.
Civil list	$1,107,293 80	$994,556 17	$894,945 78	$1,158,131 58	$1,037,660 32	$1,058,911 65	$1,274,444 06	$1,336,266 24	$1,715,012 98	$1,330,747 24	$1,020,092 51	$1,256,745 48	$1,253,858 10	$1,232,811 53
Civil pensions	1,460 00	1,450 00	2,947 99	2,007 13	2,250 00	2,328 14	2,150 00	1,953 02	2,050 00	2,100 00	2,050 00	2,150 00	2,050 00	2,000 00
Military pensions	200,300 00	297,374 43	1,961,786 29	1,948,199 40	1,875,643 84	1,780,588 52	1,605,453 81	1,499,326 59	1,268,452 26	1,240,930 81	1,432,290 00	1,556,593 83	1,573,240 00	977,986 26
Privateer pensions	41,622 91	41,622 91	1,221 62	1,221 62	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Public buildings	140,308 00	283,373 51	124,550 00	126,859 18	128,200 00	116,200 00	96,929 50	110,370 53	94,271 97	82,000 00	186,165 00	91,271 97	103,047 40	175,727 35
Mint establishment	43,334 00	38,500 00	30,204 00	17,150 00	32,900 00	14,139 12	32,650 00	29,469 76	36,671 25	19,651 64	34,621 00	34,068 27	36,400 00	40,588 86
Public debt	20,853,661 70	25,423,036 12	10,000,000 00	7,848,949 12	10,000,000 00	5,530,016 41	10,000,000 00	16,568,393 76	10,000,000 00	12,095,344 78	10,000,000 00	11,041,082 19	10,000,000 00	10,003,668 39
Foreign intercourse	296,333 32	281,995 97	236,525 00	164,879 51	136,000 00	292,118 56	282,000 00	248,731 27	329,858 37	297,790 11	333,132 23	232,719 08	263,324 00	258,964 07
Claims on Spain	.....	.....	.....	.....	.....	.....	5,000,000 00	4,891,368 56	.....	73,876 14	.....	.....	.....	1,817 72
Awards under the first article of the treaty of Ghent	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,204,960 00	402,951 73
Surveys, roads and canals, and other commercial objects	40,416 57	372,993 20	44,599 99	42,031 47	51,086 98	43,982 28	273,840 94	150,252 12	550,373 45	410,055 53	734,786 50	668,200 26	507,615 59	490,344 74
Light-houses, buoys, &c.	201,227 76	122,187 29	182,094 68	145,951 76	203,441 65	207,610 23	295,282 60	153,419 96	184,435 85	183,864 64	325,083 36	188,849 72	253,471 00	323,859 78
Suppression of piracy and the slave trade	.....	.....	207,647 67	37,810 42	50,000 00	115,657 76	.....	30,434 18	.....	23,112 11	35,722 27	24,780 43	36,710 00	30,766 54
Marine hospitals	48,081 88	81,749 28	81,928 72	44,324 61	53,062 91	44,761 13	51,877 52	34,986 77	56,992 39	54,938 51	58,133 10	51,236 98	60,000 00	89,137 42
Relief of individuals, payments for property lost, &c.	574,660 75	614,273 16	122,467 21	125,514 48	169,860 38	146,973 73	320,461 91	308,948 86	391,201 56	429,623 31	443,781 72	399,758 00	75,068 89	78,248 95
Purchase and surveys of land, pay of Registers and Receivers, &c.	595,466 32	592,295 93	100,000 00	115,922 83	261,390 11	191,289 93	166,525 70	159,625 12	173,504 58	152,725 52	84,940 07	63,745 57	37,052 44	61,448 31
Miscellaneous expenditures under the civil department	75,438 11	85,093 76	42,995 45	8,800 13	19,545 91	30,596 32	5,800 54	3,007 93	34,312 64	27,595 29	2,750 84	1,611 53	4,137 13	4,562 28
Army proper	6,403,130 21	6,195,468 85	2,405,581 17	2,470,155 35	2,295,285 20	2,239,347 28	2,259,380 15	2,409,157 05	2,325,750 23	2,270,741 62	2,395,755 51	2,355,510 48	2,480,679 90	2,405,968 45
Fortifications	838,000 00	600,000 00	370,000 00	315,053 15	508,000 00	512,117 01	646,000 00	526,254 42	830,000 00	760,199 66	914,500 00	776,354 44	507,900 00	723,056 41
Arsenals	.....	.....	500 00	1,632 58	33,400 00	31,040 50	.....	2,538 92	52,600 00	30,399 92	127,700 00	62,110 81	59,400 00	93,033 25
Military Academy	16,570 00	16,570 00	13,979 00	9,589 43	12,000 00	11,187 62	21,500 00	25,438 39	11,500 00	12,763 56	34,730 49	20,309 32	32,139 95	41,143 95
Expenses of militia in service	717,000 60	717,000 00	34,829 32	*	1,626 89	10,276 60	.....	5,510 27	271,015 88	185,090 67	135,068 33	152,107 84	17,577 60	17,577 60
Arming and equipping militia	200,000 00	400,000 00	200,000 00	383,687 78	220,000 00	207,956 24	200,000 00	171,155 43	200,000 00	167,338 77	200,000 00	186,165 71	200,000 00	203,107 43
Georgia militia claims	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	130,375 66	100,600 00
Pay of Indian agents and sub-agents	.....	.....	17,213 00	11,241 66	37,500 00	35,035 89	41,200 00	33,422 56	42,500 00	54,767 89	43,000 00	41,991 91	46,100 00	49,363 67
Holding and carrying into effect Indian treaties	37,350 00	36,126 06	98,107 10	123,604 47	5,000 00	14,892 83	128,200 00	50,091 19	332,827 00	343,955 26	549,377 05	288,526 57	175,865 43	270,165 77
Presents to Indians, and annuities	78,575 00	70,300 00	178,100 00	261,193 11	183,775 00	197,703 15	188,775 00	191,662 76	229,425 00	235,505 55	270,485 00	267,180 18	292,760 96	272,350 57
Civilization and contingencies of Indian Department	219,250 00	228,037 65	183,283 10	169,190 89	100,000 00	88,649 95	105,000 00	112,285 69	105,000 00	89,603 83	105,000 00	145,456 21	105,000 00	109,067 28
Emigration of Indians	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	81,500 00	564 04	.....	29,080 82
Suppression of Indian aggressions	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	39,360 60	13,096 71
Navy proper	2,646,979 75	2,426,979 75	2,282,427 50	1,521,296 52	2,046,153 12	1,871,904 62	2,190,435 51	2,297,880 97	2,408,794 10	2,326,287 38	2,618,455 20	2,617,921 49	2,962,967 74	2,976,551 82
Gradual increase and improvement of the Navy	1,000,000 00	820,000 00	500,000 00	556,322 88	500,000 00	307,729 34	500,000 00	286,977 45	1,000,000 00	477,247 84	850,000 00	1,299,868 76	500,000 00	1,040,677 75
Marine Corps	236,662 00	136,662 00	200,088 22	135,058 78	226,331 50	211,156 19	233,228 71	259,608 70	245,995 21	207,547 14	236,292 81	276,517 39	212,134 00	214,444 85
				17,748,769 84										
* Deduct excess of repayments on account of militia	.....	.....	.....	*72,177 21	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total appropriations and expenditures.	36,613,122 08	40,877,646 04	20,508,017 81	17,676,592 63	20,190,113 81	15,314,171 00	25,830,635 95	31,898,538 47	22,892,544 72	23,585,804 72	23,255,413 09	24,103,398 46	23,172,096 39	22,734,170 26

TREASURY DEPARTMENT, *Register's Office, February* 11, 1828.

JOSEPH NOURSE, *Register.*

H CONGRESS.] No. 886 [1ST SESSION.

AGAINST INCREASE OF DUTIES ON IMPORTS.

COMMUNICATED TO THE SENATE MARCH 12, 1828.

To the Congress of the United States:

The memorial of sundry citizens of the districts of Chesterfield, Marlborough, and Darlington, assembled at the town of Cheraw on the 25th day of July, 1827, respectfully showeth: That your memorialists belong to those classes of the citizens of the United States who are engaged in commerce and agriculture, and they believe that in attachment to the Union and the principles of the Constitution they are behind no section or class of the citizens of this Republic. Your memorialists are unaccustomed to approach your honorable body, and have heretofore relied, and still do rely, with great confidence, on the justice of Congress; but when a system of partial and sectional legislation is gradually acquiring strength and becoming a part of the settled principles of American policy, they cannot in justice to themselves remain longer silent, and more particularly as their silence has been construed into acquiescence.

Your honorable body will perceive that your memorialists allude to the attempts which have been made, and, they are sorry to say, with some success, by the manufacturers, for their own benefit and emolument, to procure an act of Congress increasing the duty on foreign goods. Your memorialists are not unwilling to bear their just proportion of the public burdens. If the exigencies of the Government require it, we will not murmur at any increase of taxation, direct or indirect, within our ability to pay; but we utterly protest against any law which compels us to share the fruits of our industry with those from whom we derive no reciprocal benefit. We claim no superiority over our manufacturing brethren, nor any exemption from the burdens imposed on them. We ask only to share equally the benefits as well as the inconveniences of the union of these States. Your memorialists are persuaded that the conflicting interests of the several parts of the Union could never have been brought to assent to our excellent Constitution, if the States had supposed they were surrendering to Congress the power of partial and sectional legislation, or of fostering and cherishing the industry of one section of the Union at the expense of another; for if the duty on foreign goods enables the manufacturer of domestic goods to sell twenty-five per cent. higher, does not the consumer pay a bounty to the manufacturer equal to this advance of the price of his commodity? The facility of collection and the aversion of our people to excises have always pointed to imposts on foreign goods as the appropriate source of American revenue; and so far as this has operated to the advancement of American manufactures, so far we have contributed willingly to their success; but we regard a tariff of protection as unjust in its operation, and a palpable violation of the spirit and letter of our Constitution, the fundamental principle of which is equality of rights and equality of burdens.

Your memorialists regard the attempts of their manufacturing brethren to procure an increase of the duties on woolens as unkind and selfish in the extreme, because they are well assured from the best sources of information that no branch of American industry is at this time more flourishing than every species of manufactures. If evidence of this were wanting, it will be found in the uncontroverted fact that the most prudent and calculating men in this nation are daily transferring their capital from commerce and agriculture and investing it in manufactures of both wool and cotton. But even if this were not true, from whence do we arrive at the justice and equity of exempting them from the operation of that rule of equality which says to every man "judge for yourself; if you share the profit with no one, the loss should be exclusively your own?" Your memorialists take no pleasure in exposing their poverty; but they beg leave to call the attention of Congress to the fact that there never was a time when this miscalled "American system" would have operated so oppressively on the cotton-growing country as the present. Our estates are reduced to less than half their former price, our income to one-third of what it amounted to seven years ago, and our citizens are oppressed with debt beyond any former precedent. In fact, such is the present embarrassed condition of the country generally that there are very few, if any, who do not feel the pressure of the present, and look with fearful foreboding to the future. Yet it is not the amount of the increase of our burdens that we complain of. If the object of increasing the tariff were legitimate, if it were equitable, if it were for the good of our common country, we would submit to it without murmuring and with cheerfulness; but when the end is unjust and the means unconstitutional, we will never cease to protest against, and to defeat its operation by every lawful means in our power. Your memorialists have been accustomed to consider as the most glorious fruit of the revolutionary war the establishment of the principle that man is capable of self-government and the best judge of what will best advance his own interest, comfort, and happiness. The necessity of government does not arise from man's inability to regulate his own affairs, but from his propensity to intermeddle with the concerns of others. Hence, all well-regulated Governments have never usurped the power of controlling the efforts of individual industry, except so far as they interfered with the just rights of others. Your memorialists look, therefore, with great confidence, to the justice of Congress, and doubt not the unreasonable demands of the manufacturers to enrich themselves at the expense of others will be denied. As a development of American enterprise and ingenuity, as a branch of national industry, we have ever cherished towards our manufacturing brethren the kindest feelings and the most anxious solicitude for their success. We ask no restriction on their profits, except what is produced by fair and general competition. If, in this way, they become rich, we shall not envy them the enjoyment of the honest fruits of their labor, nor ask your honorable body to tax their industry to redeem us from that poverty which a less favored climate or our own folly may have brought upon us.

Your memorialists, with great diffidence, beg leave to state their belief that the power to pass a law levying a duty on imports, with the sole object of encouraging domestic manufactures, is neither expressly nor by implication granted to Congress by the Constitution. Your memorialists would feel much hesitation in pronouncing as usurpation a system which had been sanctified by time and acted on for ages. Fortunately, in this case, they have no canonized opinions to combat. Our Government has not lived beyond the age which produced it, and this "American system" has no precedent to support it anterior to the year 1816. And your memorialists have great doubt whether the tariff of that year should be regarded as anything more than a necessary increase of the duties on foreign goods in order

to meet the enormous increase of the national debt growing out of the war with Great Britain then recently ended. Your memorialists have looked in vain into the Constitution for authority to sustain the exercise of that enormous power which claims to regulate the whole industry and capital of the nation. If the framers of the Constitution had intended to give this extraordinary power, would it not have been plainly and clearly expressed? Yet in no part of the Constitution do we find the word manufacture used. Did not agriculture and manufactures exist at the adoption of the Constitution, as well as commerce. If so, why was not the power to regulate these given by the Constitution, as well as the power to regulate commerce with foreign nations and among the States? For the very obvious reason that the latter was necessary to the great end for which the Confederation was formed, whilst the former were proper and appropriate subjects of State regulations On this consideration alone your memorialists believe they might rest their case with perfect security, for it never can be disregarded that such is the entire character of the Constitution of the United States, and so perfectly are all its sanctions of a restrictive character, that Congress possesses no power whatever not granted by it.

They feel that this opinion is justified by the absence of every such grant of power as has been assumed, and no less fortified by the provisions which the Constitution does contain, and which, of necessity, excludes the power contended for. Not only is it provided that "the enumeration in the Constitution of certain rights shall not be construed to deny or disparage others retained by the people," but further proceeds, "as if to take a bond of fate," that "the powers not delegated to the United States by the Constitution nor prohibited by it to the States, are reserved to the States respectively, or to the people." Assuredly these provisions ought to protect us against the exercise of all power not granted. We appeal to the 8th section of the 1st article of the Constitution as containing the entire grant, modification, and restriction of all the power which has been delegated to the United States on the subject of manufactures. It is there provided that Congress shall have power "to promote the progress of science and the useful arts." Had there been no qualification or restriction superadded to these words, such a grant of power would have been as plenary as that "to borrow money on the credit of the United States," or "to regulate commerce with foreign nations." In that case there would have been no doubt of the *power* of Congress, whatever there might have been of the expediency of its exercise; but fortunately the framers of the Constitution limited the power, and designated the manner in which it should be exercised. They gave to Congress not all power on the subject, but only the modified and restricted power "to promote the progress of science and the useful arts, by securing, for limited times, to the authors and inventors the exclusive right to their respective writings and discoveries." This restriction and modification is as much a part of the Constitution as the grant of power itself; and being so restricted and limited in its exercise, none other can in good faith be exerted. That the favored objects of the tariff of protection are the "useful arts" of the Constitution, the manufacturers themselves, indeed, the common assent of the civilized world, have established beyond contradiction; for among all those various objects and combinations which constitute American manufactures, scarcely one, however minute and unimportant, can be selected which has not already enjoyed the benefit of this provision of the Constitution, or of similar enactments of foreign Governments. On looking into the Constitution it will be perceived that the important powers granted to Congress are comprehended under one of the following heads: 1. Those necessary to regulate our intercourse with foreign nations; and 2d, such as, in the exercise of the States, would be productive of jealousy and collision among themselves. All other powers necessary to better the condition of our citizens were reserved to the States or the people themselves until it should be found expedient to delegate them to the General Government. The right claimed by the advocates of this "American system" is not comprehended within either of these classes of powers, as your memorialists conceive, either by express grant or necessary implication. It is not pretended that it is one of the primary powers of Congress, but only an incident growing out of other powers, such as the power to regulate commerce and to lay and collect duties on foreign goods. The power to regulate commerce with foreign nations carries along with it the power to do everything necessary to promote and encourage the foreign commerce of the United States; but to claim as incidental to this the power to tax and to prohibit by taxation the importation of foreign goods, for the encouragement of domestic manufactures only, is absurd in the extreme. Your memorialists do not deny to Congress the power to lay and collect duties and imposts on foreign goods, but these duties and imposts must be laid "to pay the debts and provide for the common defence and general welfare of the United States." The object is to pay the debts and provide for the "common defence and general welfare" of the United States; the means are the money arising from duties and imposts.

The advocates of the "American system" say that, under this provision of the Constitution, Congress has power to exclude by prohibitory duties the importation of foreign goods for the encouragement of domestic manufactures, because this is for the general welfare, or, in other words, the means are to be destroyed for the attainment of the end: than which your memorialists humbly conceive nothing can be more inconsistent. Against this species of construction your memorialists most earnestly and solemnly protest, and declare their settled conviction that the power to regulate the whole productive industry of the nation is contrary to the whole spirit of the Constitution, nowhere delegated, nor necessary to carry into effect any of the provisions of that sacred instrument. If an increased duty be necessary to effectuate the legitimate ends of Government, your memorialists would be among the last to complain. And if from this source a benefit resulted to any class of American industry, there is none amongst us who would not rejoice at it. But when, under the disguise of raising a revenue, is concealed, in fact, the design of reducing the revenue and of compelling the consumer to pay an increased price, that thereby the profits of the domestic manufacturer may be increased, your memorialists have become justly alarmed; and in the instance complained of they are without redress, inasmuch as the covert object of the measure is not avowed or expressed in the law itself, so that your memorialists, who are aggrieved by its operation, may submit the question to the decision of the judicial authority of the nation. Your memorialists do not object to any protection which may be afforded to the domestic industry of any State which operates on the citizens of such State exclusively; and they submit, respectfully, that by the concluding paragraph of the tenth section of the first article of the Constitution of the United States it is competent for any State, with the consent of Congress, to pass laws, the effect of which would be, within the limits of such State, entirely to prohibit the importation of foreign goods. If, therefore, it be the policy of Ohio, Rhode Island, or Massachusetts to impose prohibitory duties on foreign manufactures of cotton or wool, as a component part of this Confederation we freely give our consent. Your memorialists most conscientiously believe that this "American system" is a violation of their constitutional rights; that in its operation it will weaken the bonds of Union, produce sectional divisions, and disturb the domestic tranquillity of these

States; that it is unjust, unequal, and oppressive. And they submit to the consideration of Congress that the "general welfare" of the whole American people requires the entire and total abandonment of the system.

PETER L. ROBESON,
JOHN G. LANCE,
OLIVER H. KOLLOCK,
HUGH CRAIG,
JOSHUA LAZARUS,
JOSIAH J. EVANS,
SAM'L W. GILLESPIE,
DAVID R. WILLIAMS,
Committee.

20TH CONGRESS.] No. 887. [1ST SESSION.

ANNUAL SUM REQUIRED TO PAY THE NATIONAL DEBT IN 1835.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES MARCH 13, 1828.

TREASURY DEPARTMENT, *March* 12, 1828.

SIR: In obedience to a resolution of the House of Representatives of the 8th instant, instructing the Secretary of the Treasury to inform the House—

1. What average amount will be annually required to discharge the whole of the national debt in 1835, when the last portion of it becomes redeemable, excepting the three per cents and the subscription to the United States Bank;

2. What amount will be so required to redeem the whole of the debt by that time, the three per cents only excepted;

3d. What will be the surplus of the present appropriation of ten millions remaining annually after discharging the whole of the redeemable debt according to the principle of calculations first above mentioned;

4. What will be the surplus of the present Sinking Fund remaining in 1835, after discharging the whole of the national debt except the three per cents;—

I have the honor to transmit two statements (marked A and B) which contain the information required, accompanied by a letter of the Register of the Treasury explanatory of the same.

I have the honor to be, very respectfully, sir, your most obedient servant,

RICHARD RUSH.

The Hon. the SPEAKER *of the House of Representatives.*

TREASURY DEPARTMENT, *Register's Office, March* 11, 1828.

SIR: I have the honor, in compliance with the reference to this office of the resolution of the House of Representatives of the 8th instant, to transmit two statements (marked A and B) presenting the information required by that resolution.

In relation to the proportion of principal and interest payable in each year, permit me to remark that, after ascertaining the annual average amount that would be required for principal, one moiety of that amount was considered as applicable on the 30th of June, the other on the 31st of December, in each of the eight years; to each moiety was added six months' interest on the several denominations of stock unpaid at the time; the result, however, as respects both the average annual amount, as well as the aggregate sum that may be required to discharge the debt, will be somewhat affected should payments on account of principal be applied oftener than semi-annually, or should a larger proportion be discharged on the 30th of June than on the 31st of December in any one year.

I have the honor to be, sir, with great respect, your obedient servant,

JOSEPH NOURSE, *Register.*

Hon. RICHARD RUSH, *Secretary of the Treasury.*

A.

Statement showing the "average amount that will be annually required to discharge the whole of the national debt in 1835, *when the last portion of it becomes redeemable, excepting the three per cents and the subscription to the United States Bank;" exhibiting also "the surplus of the present appropriation of ten millions which will remain annually after discharging the whole of the redeemable debt according to the principle of calculations" upon which the said average amount is ascertained.*

The sum that will be required to pay off the whole of the principal of the debt, (the three per cents and the United States Bank subscription excepted,) together with the quarterly accruing interest on all the stocks from the 1st of January, 1828, to the 31st of December, 1835, is	$63,342,957 50
The average annual amount, or one-eighth, is	7,917,869 68

The sums which will be annually required, and the surplus of the present appropriation of $10,000,000, are as follows, viz:

	The sums which will be annually required for principal and interest.		Surplus which will remain each year of the present appropriation.
In 1828	$9,079,374 67		$920,625 33
In 1829	8,725,996 27		1,274,003 73
In 1830	8,372,617 87		1,627,382 13
In 1831	8,019,239 47		1,980,760 53
In 1832	7,672,058 96		2,327,941 04
In 1833	7,491,042 25		2,508,957 75
In 1834	7,126,009 50		2,873,990 50
In 1835	6,856,618 51		3,143,381 49
	63,342,957 50	Total surplus	16,657,042 50
		Total payments	63,342,957 50
One-eighth	7,917,869 68		
Annual appropriation of ten millions for eight years			80,000,000 00

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, March* 11, 1828.

B.

Statement showing the "average amount that will be annually required to discharge the whole of the national debt in 1835, *when the last portion of it becomes redeemable, the three per cents only excepted;" exhibiting also "the surplus of the present appropriation of ten millions which will remain annually after discharging the whole of the redeemable debt according to the principle of calculations" upon which the said average amount is ascertained.*

The sum that will be required to pay off the whole of the principal of the debt, (the three per cents only excepted,) together with the quarterly accruing interest on all stocks from the 1st of January, 1828, to the 31st of December, 1835, is	$68,838,031 59
The average annual amount, or one-eighth, is	8,604,753 94

The sums which will be annually required, and the surplus of the appropriation of $10,000,000, are as follows:

	Amount which will be required annually for payment of principal and interest.		Surplus which will remain each year of the present appropriation of $10,000,000.
In 1828	$9,941,249 39		$58,750 61
In 1829	9,535,379 95		464,620 05
In 1830	9,129,492 51		870,507 49
In 1831	8,723,614 07		1,276,385 93
In 1832	8,351,925 23		1,648,074 77
In 1833	8,024,326 69		1,975,673 31
In 1844	7,719,917 85		2,280,082 15
In 1835	7,412,125 90		2,587,874 10
	68,838,031 59	Total surplus	11,161,968 41
		Total payments	68,838,031 59
One-eighth	8,604,753 94		
Annual appropriation of ten millions for eight years			80,000,000 00

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, March* 11, 1828.

20TH CONGRESS.] No. 888. [1ST SESSION.

IN FAVOR OF INCREASE OF DUTIES ON IMPORTS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES MARCH 15, 1828.

Report of the Committee on the South Carolina and Georgia resolutions.

The Committee to whom were referred the resolutions of the Legislatures of South Carolina and Georgia in relation to the constitutionality and expediency of promoting American manufactures by means of tariff laws, ask leave to report:

That they have had the same under consideration, and perceive no cause to dissent from the construction which Congress have uniformly given to the Constitution of the United States in relation to this subject. Ever since the organization of the Federal Government in its present form, tariff laws have been in force; and at different periods subsequently additional laws have been enacted, having for their object not merely the raising of revenue, but the encouragement and protection of the shipping interest of the country. While this interest was in its infancy, very heavy discriminating duties on imports and tonnage, in favor of American ships, were imposed, which sometimes operated as an entire prohibition of importation in foreign vessels. These duties secured the building of American ships and the employment of American seamen, and rendered permanent and prosperous the commerce of our country. Nor were these discriminating laws repealed or modified until this great interest of the nation had acquired such strength as to render them unnecessary. Besides, large sums of money are annually appropriated to extend ample protection to the property and enterprise of our merchants in every quarter of the world. The constitutionality of these laws has never been questioned. The committee do not perceive that the power of Congress to extend similar protection and encouragement to manufactures is in any degree more limited or more doubtful. In fact, this power has been frequently exercised by Congress. The manufacture of many articles has been encouraged and protected by means of duties which have been imposed upon their importation; and these duties have been imposed avowedly for the purpose of protection to the American manufacturer.

Under these circumstances, your committee are of opinion that a practical construction has been given to the Constitution on this subject, by the successive decisions of the General Government, which cannot now be shaken.

If the result to which the committee have arrived be correct, the only remaining question is the expediency of the further interference of Congress in aid of the agriculture and manufactures of the country.

Experience has shown that the full protection of manufactures from foreign competition creates a competition in the home market, and the community are supplied with these articles so protected without any increase in price. The State of New Jersey has the means of contributing large quantities of the raw materials of iron, wool, and flax, and has already made very great advances in the manufactures of these and other articles. The cultivation and improvement of these resources have become essential to the prosperity of this State.

Believing that these important interests stand in need of further encouragement and protection, and that it is expedient that such protection should be extended to them, the committee ask leave to submit the following resolutions:

Resolved by the Council and General Assembly, That the Senators and Representatives in Congress from the State of New Jersey be, and they are hereby, requested to use their endeavors to procure the adoption of such measures as shall give effectual protection to the great staples of the United States, and to the manufactures of the same, particularly to those of iron, wool, flax, and hemp, and to such others as Congress in their wisdom may deem to require it.

Resolved, That the Governor be requested to cause a copy of the foregoing resolution to be sent to each of the Senators and Representatives in Congress from this State.

COUNCIL CHAMBER, *March* 4, 1828.

This report and resolutions having been three times read in the Council,
Resolved, That the same do pass.
By order of the Council:

ISAAC H. WILLIAMSON, *President.*

HOUSE OF ASSEMBLY, *February* 26, 1828.

This report and resolutions having been read in the House,
Resolved, That the same do pass.
By order of the House:

W. B. EWING, *Speaker.*

SECRETARY'S OFFICE, *March* 12, 1828.

I, Daniel Coleman, Secretary of the State of New Jersey, do certify the foregoing to be a true transcript of a report and resolutions of the Legislature of said State, passed as above dated, taken from the original now on file in my said office.

Given under my hand and seal of office, at the city of Trenton, the day and year last above written.

DAN'L COLEMAN.

20TH CONGRESS.] No. 889. [1ST SESSION.

AGAINST INCREASE OF DUTIES ON IMPORTS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES MARCH 17, 1828.

To the honorable the Senate and House of Representatives of the United States of America in Congress assembled:

We, your petitioners, hardware manufacturers, smiths, and iron founders, respectfully show: *First.* That the existing tariff of duties on iron is to our different branches of business such an excessive burden that it has actually deprived us of any participation in the manufacturing of heavy articles of hardware; and should the existing high duties remain without modification they will continue to depreciate our business and lessen the consumption of iron in the United States, as will be shown by the following statements:

The duty on hardware is 25 per cent.; on the greatest part of the iron that the same is manufactured out of the present duty is 100 per cent., giving a protection to the foreign manufacturer of 75 per cent. against the domestic manufacturer, by making the raw material that much higher to the latter than it is to the former. The price of common English bar iron is about £7 to £9 per ton in Birmingham, the principal seat of heavy hardware manufactories; taking the medium, which would be £8, or $35 55, or a fraction less than a penny per pound, allowing 12 per cent. wastage, all those articles that cost a half penny per pound to manufacture are now introduced in the United States, at $50 55
Exchange, at 10 per cent..... 5 05
Commission, insurance, export duty, and port charges..... 2 50
Duty, 25 per cent. ad valorem, say..... 14 50
Freight..... 3 50

76 10

Second. The selling price of the same quality of iron is now, in the iron stores, the places from whence we are supplied, $5 50 per cwt., or $110 per ton, making to us the price of the raw material $33 45 per ton higher than this quality of hardware.

Take the above in view with the two following, and it will show that we are completely shut out of our own market by laws we are told were made for our protection. Such articles as cost 1 penny and 1½ penny per pound to manufacture, which include all those articles that could be manufactured here to the best advantage, but are now imported, and can be sold profitably at $107 20 per ton, or $2 80 less than the cost of the same quality of iron in most of our seaports; taking the three descriptions together, the average would be $107 20 per ton, as follows:

One ton of iron in Birmingham..... $35 55
Cost of manufacturing it, at one penny per pound..... 35 55
Duty, 25 per cent. ad valorem, say..... 20 50
Exchange, say ten per cent..... 7 10
Port charges, commission, and insurance..... 5 00
Freight..... 3 50

107 20

As the iron does not cost quite one penny per pound, it would make hardware a trifle lower; but the above is as near the truth as can be, exclusive of fractions. The above is applicable only to common bar-iron above the size of half-inch, round, square, or flat, above the size of hoop.

Third. Rods, round, square, slit, or rolled, from 3-16 to 8-16, cost, made of common English iron, from £9 to £15 per ton; average £12, or..... $53 33
Exchange, at 10 per cent..... 5 35
Commission, port charges, and export duty..... 4 00
Freight..... 3 50
The charges only are nearly 25 per cent., yet these sizes of iron are subject to the enormous duty of three cents per pound..... 68 20

Average cost price per invoice to the importer, per ton..... 134 38

Of which 150 per cent. nearly is duty and charges together, raising the raw material of our business to the present selling price of $9 per 112 pounds, whilst the same article costs the Birmingham manufacturer in his market only $2 66⅔ for the same quantity.

Then in those kinds of ware manufactured out of those materials of which one-half is labor and the other iron, the ware will stand thus:

A ton of iron costs in Birmingham..... $53 33
Cost of labor, &c., to manufacturers..... 53 33

106 66

Exchange, at ten per cent..... 10 66
Export duty, half per cent..... 51
Commission, two and a half per cent.; insurance, say one and a half..... 4 28
Dock and town dues, porterage, and other contingencies, say..... 2 50
Duty, 25 per cent. ad valorem..... 31 03
Freight, say..... 5 00

160 64

Or $19 36 less than the cost of the raw material in this country!!!

Fourth. Sheet iron, the average of which is, for single rolled, £12; double, £14; treble, £16 per ton.

Take the average, say £14, or	$62 22
Exchange, say 10 per cent	6 24
Export duty, commission, insurance, and port charges	5 00
Freight	3 30
Duties, 3 cents per pound	68 20
	144 96

Here, again, is a duty of more than 100 per cent., and, taking the cost for importation into consideration, will make the cost and charges, duties included, $82 74 on $62 22, the first cost, or 133 per cent. duty and charges. Again, one ton of frying pans costs from £20 to £24, say £22 per ton, or...

	$97 77
Exchange, say 10 per cent	9 77
Commission, insurance, port charges, &c.	6 00
Freight	3 50
Duty, 25 per cent. ad valorem	28 34
	145 38

Selling price of sheet iron at our seaports, $9 per cwt., or $180 per ton, or $34 62 more per ton than the manufactured article would cost in our seaports, which is within 93 cents of being as much as the foreign manufacturer gets for manufacturing the raw material into frying-pans; or, in other words, a ton of double sheet iron costs £14 in Birmingham; the manufacturer gets £8 or $35 55 to manufacture it into frying pans, and sells the same for $34 62 less, after paying all charges, than the domestic manufacturer can buy the raw material for.

Now, we simply ask your honorable bodies what would be thought of any foreign Parliament that would lay a duty of upwards of 100 per cent. on our raw cotton, but only 25 per cent. if manufactured into cotton cloth?

Fifth. Hoop iron costs from £9 to £13 per ton, according to the size taken.

The average, say £11, or	$48 88
Exchange, 10 per cent	4 90
Commission, insurance, port charges, &c., say	2 50
Freight	3 50
Duty, 3 cents per pound	68 20
	127 98

Or it costs $79 10 to import $48 88. The same reasons are applicable to hoop iron as a raw material, as to the above quality. The fact is, we are prevented from taking any share in the remanufacturing of hoop or most other iron, the existing tariff being so enormously high on all kinds of iron.

Sixth. Hammered iron, including Russia, Swedish, and English, the cost of which is from £13 to £17 per ton, say £15 the average, or

	$66 66
Exchange, 10 per cent	6 66
Port charges, commission, and insurance	5 00
Freight	3 00
Duty	18 00
	99 32

Seventh. Cost of manufacturing a ton of iron from the pig in the United States, 28 cuts of pig, at $1 40 per cwt

	$39 00
340 bushels of charcoal, at 4 cents per bushel, (when the manufacturer has to buy)	13 60
Forgemen's wages for drawing the same	9 00
	61 60

Coals, if made on the place, do not cost more than 2½ cents per bushel, and the profits on the pig are equal to hauling to market. Selling price of the same at our seaports, $100 to $110 per ton, leaving the enormous profit to the manufacturer of upwards of $40 per ton, or from 70 to 80 per cent.—four times that of your petitioners.

Eighth. There are some articles of hardware or manufactures from iron on which there is a specific duty; such as cutting-knives, sledge hammers, anchors, chain cables, &c.; on the latter the duty is 3 cents per pound. The average price of them in England is £1 12*s.*, or 7¼ cents per pound; the average price here is 10 cents, or $2\frac{7}{8}$ cents per pound higher than in England. Chain iron costs the British manufacturer £12, or $53 33, free from fag or deficient ends on the bars; chain iron costs in the United States $120, with fag ends on the bars that waste at least 3 per cent.; or, in other words, the British manufacturer pays $2 $66\frac{5}{8}$ for 112 pounds of iron, free from deficient ends; whilst the domestic manufacturer pays $6 for the same quantity, or $3 $33\frac{3}{8}$ more than the foreign manufacturer, and has a loss of 3 per cent wastage on his iron. Foreign iron is free from this loss. So far are we from receiving any benefit from the duty that we actually work up 112 pounds of iron into chain for $33\frac{3}{8}$ cents less than the English manufacturer, although our coals cost us double what they do in England. Although we are willing to supply the wants of our shipping merchants for less than the foreigner, yet they are made to pay a bounty to the iron manufacturers of $3 $33\frac{3}{8}$ for every 100 pounds of chain they use about their ships. We have here taken the article of manufacture that pays the greatest rate of duty, to show that we have no participation in the benefit of the duty; but if it benefits any it is the iron-makers.

Ninth. In the report made to one of the branches of Congress, a proposition of an additional duty of $7 per ton on bar iron manufactured by rolling, (which, on the sizes included, is nearly 20 per cent.,) and an additional duty of 12½ on certain articles of hardware, is made. Now, the adoption of this new duty,

were it to take place, would still be an additional protection of 7½ per cent. to the Birmingham manufacturer on those articles of hardware the report proposes to increase the duty on, and of 19¾ per cent. on those articles that would remain as they are under the existing tariff.

Tenth. On account of the number of articles that cannot be manufactured and kept for sale, there is still a great quantity of iron wanted. We believe more than one-half is imported; and it is out of the power of our iron-makers to supply the demand. The sale of their iron is so great that they leave what is called a fag end at each of their bars, which is an imposition on us, and causes us at least a loss of 3 per cent., and of which all foreign iron is free. They are not willing to draw any heavy piece of iron, as is done in all other countries, by which a great deal of labor is saved; neither can we be supplied from other countries on account of the enormous duty. We are also precluded from participating in the supply of the West Indian and South American markets, which we could supply in many articles if we could obtain iron at a reasonable price. The duties themselves are of no great advantage to the iron manufacturers, as they cannot supply the demand; they, of course, get more than they would if iron were free; but were it free there would still be a demand for all their iron, and at a reasonable profit. Much of what is now imported in the shape of hardware would be imported in the bar, and would be manufactured here, and set our shops in the motion they ought to be kept in, and raise our wages and profits to the level of the British manufacturers; for, although cotton weavers and woolen manufacturers' wages are higher here than in Great Britain, your petitioners can prove that both their profits and journeymen's wages are lower here than there, which shows sufficiently that our business is more depressed than most if not all others.

Your petitioners humbly pray your honorable bodies to modify the existing tariff so that the duty on bar, bolt, hoop, sheet, rod, and all descriptions of iron manufactured by rolling, the cost of which is $53 33, or under, be reduced to 25 per cent. ad valorem, the same as the duty on hardware, without any addition for small sizes, as your petitioners conceive that the duty on raw materials should never exceed that on manufactured articles.

2d. That as your petitioners believe that the charges arising on the importations of hammered and such qualities of rolled iron as cost upwards of $53 33 are sufficient protection to the manufacturers, (if protected they must be,) they pray that the existing duty be reduced to $6 per ton.

3d. That the duty on steel be reduced to fifty cents per 112 pounds, as the American steel is now selling for 7 cents per pound, and the foreign from 16 to 23 cents; which is sufficient proof of the difference of quality.

4th. As pig iron is an article in a very raw state, and those of your petitioners engaged in the foundry business have found it to be their interest to pay from $50 to $70 per ton for a certain proportion of foreign pig iron, whilst they could buy domestic at $30 to $45 per ton, which shows a difference in quality, and is not a matter of competition; therefore your petitioners pray that the duty on pig iron be reduced to $5 per ton.

5th. That the duties or iron wire be reduced to 25 per cent. ad valorem, the same as the duties on hardware.

Your petitioners are persuaded that the above reduction of duties would not only be their interest, but would be a national benefit, and would neither injure the revenue nor the iron manufacturer, (as the latter would have a greater demand than he could supply.) The revenue would not be injured, because the importation of iron would be much increased; the shipping merchant would have much more freight than at present, and the nation be benefitted by the price of many things being reduced to the consumer. But as your petitioners claim, what has never been denied to them, that is, being the most useful mechanics in the world, being the tool-makers and machinists for all other trades, they consider iron in all its different shapes, of bar, bolt, hoop, sheet, rod, &c., a raw material, and therefore think that it ought not to be charged with half the duty that is charged on hardware. They further state that an additional duty on hardware would be injurious both to them and to the consumer. Under the existing duty the consumer evades the paying thereof by all the fair means he can devise. Your petitioners will particularize, for instance, the article of chain cables, the cost of which, for a ship of 400 tons, is about $1,800; a third part of that amount goes either for duties, or is paid as a bounty to the iron manufacturer. In order to evade this taxation, the merchant buys one set of chain of domestic manufacture or English, on which he pays the duty in either case; when he builds a second ship, he replaces them by a new set bought in England, on which he saves $600 that he would have paid either in bounty or duty. The new set he keeps on board the first ship; the old ones are landed and are used for the second ship, which may afterwards pass to a third, and so on to an infinitum; and by these lawful means one set of chains, paying the duty, or of domestic origin, might be used by twenty ships or more successively; nineteen sets out of the twenty would be bought in England, and of course would be free of duty or bounty. This sufficiently illustrates the doctrine that the system of high or prohibitory duties defeats the end it was intended to obtain. If iron were free, the merchants would buy their chain in their own market, and the manufacturing of them be secured to the domestic manufacturer. But under the present Chinese system of prohibitory duty, both the making of the iron and the chains is lost to the country, which can by no means benefit the iron manufacturer. With regard to the iron used in the hulk and rigging of a ship, amounting to about three thousand dollars, one thousand of which is paid in duties, or as a bounty to the iron manufacturers; yet this class of favorites of the tariff is not, in the United States, as one to a thousand to the class of your petitioners. Why then should such partial laws be suffered to exist one day longer under a Government professing republican principles?

Your petitioners hope that your honorable bodies will take their petition into consideration, and act thereon in your wisdom, like the representatives and legislators of a great and growing nation, and not like the representatives and legislators of any separate section or interest, but always aiming at the welfare of the great whole; and your petitioners will ever pray, &c.

PHILADELPHIA, *March* 18, 1828.

20TH CONGRESS.] No. 890. [1ST SESSION.

IMPORT OF IRON AND MACHINERY FREE OF DUTY.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES MARCH 17, 1828.

To the Senate and House of Representatives of the United States in Congress assembled:

The memorial of the President and Directors of the Baltimore and Ohio Railroad Company respectfully showeth: That your memorialists have it in contemplation and are at this time taking measures to construct a railroad, with at least two sets of tracks, from the city of Baltimore to the Ohio river, which will, it is estimated, unavoidably require not less than fifteen thousand tons of malleable iron.

Your memorialists, taking into consideration the actual quantity of this indispensable article now annually manufactured in our own country, and further considering the numerous lines of railroads already projected in different parts of the United States, are confirmed in the opinion that it will be difficult, if not impossible, to procure amongst ourselves a sufficient quantity for these numerous undertakings, and consequently, that an enormous enhancement of the present price must be the inevitable consequence, unless supplies to a considerable extent be drawn from abroad; which enhancement of an article so necessary both in the manufacturing and agricultural operations of the country would manifestly be injurious to both these important interests.

Your memorialists are persuaded that so enlightened a body as the representatives of the people of the United States are fully aware of the vast importance of the undertaking in which this company have embarked. It is, indeed, an enterprise in which every section of our country has a deep and vital interest. Its direct effect upon the prosperity of the nation, if successfully accomplished, and its beneficial influence in perpetuating the happy union of these States, is perceived and appreciated by all; at the same time it should not be overlooked that this great work, of such deep national concernment, and pregnant with such important consequences, has been undertaken, and so far conducted, by individual enterprise, and is still almost exclusively dependent upon private resources for its accomplishment.

Under these considerations, your memorialists take leave respectfully to ask of the National Legislature for the passage of an act authorizing the Baltimore and Ohio Railroad Company to import from abroad, if it should be found needful, such supplies of iron and iron machinery as may be requisite for the construction of the proposed road free of duty.

In presenting these views of an o bject essentially national to the representatives of their country, your memorialists rely on the wisdom and patriotism of Congress to afford such relief as may be deemed proper, either by an exemption from duty, or by a drawback upon the material actually used in the construction of the road; at the same time they confidently believe that, in granting the indulgence now asked for, the best interests of the nation will be substantially promoted, whilst no injury whatever will accrue, either to the manufacturing, agricultural, or other important interests of the country.

Signed on behalf of the Baltimore and Ohio Railroad Company.

P. E. THOMAS, *President.*

20TH CONGRESS.] No. 891. [1ST SESSION.

REDUCTION OF DUTY ON IRON AND STEEL.

COMMUNICATED TO THE SENATE MARCH 19, 1828.

To the honorable the Senate and House of Representatives of the United States in Congress assembled:

We, your petitioners, hardware manufacturers, smiths, and iron founders, respectfully show: *First.* That the existing tariff of duties on iron is to our different branches of business such an excessive burden that it has actually deprived us of any participation in the manufacturing of heavy articles of hardware; and should the existing high duties remain without modification they will continue to depreciate our business and lessen the consumption of iron in the United States, as will be shown by the following statements:

The duty on hardware is 25 per cent. on the greatest part of the iron that the same is manufactured out of; the present duty is 100 per cent., giving a protection to the foreign manufacturer of 75 per cent. against the domestic manufacturer, by making the raw material that much higher to the latter than it is to the former. The price of common English bar iron is about £7 to £9 per ton in Birmingham, the principal seat of heavy hardware manufactories. Taking the medium, which would be £8, or $35 55, or a fraction less than a penny per pound, allowing 12 per cent. wastage, all those articles that cost halfpenny per pound to manufacture are now introduced in the United States, at $50 55
Exchange, at 10 per cent 5 05
Commission, insurance, export duty, and port charges 2 50
Duty, 25 per cent. ad valorem, say 14 50
Freight 3 50

76 10

Second. The selling price of the same quality of iron is now, in the iron stores, the places from whence we are supplied, $5 50 per cwt., or $110 per ton, making to us the price of the raw material $33 45 per ton higher than this quality of hardware.

Take the above in view with the two following, and it will show that we are completely shut out of our own market by laws we are told were made for our protection. Such articles as cost one penny and one and one-half penny per pound to manufacture, which includes all those articles that could be manufactured here to the best advantage, but are now imported, and can be sold profitably at $107 20 per ton, or $2 80 less than the cost of the same quality of iron in most of our seaports, taking the three descriptions together, the average would be $107 20 per ton, as follows:

One ton of iron in Birmingham	$35 55
Cost of manufacturing it, at one penny per pound	35 55
Duty, 25 per cent. ad valorem, say	20 50
Exchange, say 10 per cent	7 10
Port charges, commission, and insurance	5 00
Freight	3 50
	107 20

As the iron does not cost quite one penny per pound, it would make hardware a trifle lower, but the above is as near the truth as can be, exclusive of fractions. The above is applicable only to common bar iron above the size of half-inch, round, square, or flat, above the size of hoop.

Third. Rods, round, square, slit, or rolled, from 3-16 to 8-16 cost, made of common English iron, are from £9 to £15 per ton, average £12, or	$53 33
Exchange, at 10 per cent	5 35
Commission, port charges, and export duty	4 00
Freight	3 50
The charges only are nearly 25 per cent., yet these sizes of iron are subject to the enormous duty of three cents per pound	68 20
Average cost price per invoice to the importer, per ton	134 38

Of which 150 per cent. nearly is duty and charges together, raising the raw material of our business to the present selling price of $9 per 112 pounds, whilst the same article costs the Birmingham manufacturer, in his market, only $2 66⅝ for the same quantity.

Then in those kinds of ware manufactured out of those materials, of which one-half is labor and the other iron, the ware will stand thus:

A ton of iron costs in Birmingham	$53 33
Cost of labor, &c., to manufacturers	53 33
	106 66
Exchange, at 10 per cent	10 66
Export duty, ½ per cent	51
Commission, 2½ per cent.; insurance, say 1½	4 28
Dock and town dues, porterage, and other contingencies, say	2 50
Duty, 25 per cent. ad valorem	31 03
Freight, say	5 00
	160 [illegible]

Or $19 36 less than the cost of the raw material in this country!!!

Fourth. Sheet iron, the average of which is, for single rolled, £12; double, £14; treble, £16 per ton. Take the average, say £14, or	$62 22
Exchange, say 10 per cent	6 24
Export duty, commission, insurance, and port charges	5 00
Freight	3 30
Duties, 3 cents per pound	68 20
	144 96

Here, again, is a duty of more than 100 per cent., and, taking the cost for importations into consideration, will make the cost and charges, duties included, $82 74 on $62 22, the first cost, or 133 per cent. duty and charges.

Again: one ton of frying pans cost from £20 to £24, say £22 per ton, or	$97 77
Exchange, say 10 per cent	9 77
Commission, insurance, port charges, &c	6 00
Freight	3 50
Duty, 25 per cent. ad valorem	28 34
	145 38

Selling price of sheet iron at our seaports, $9 per cwt., or $180 per ton, or $34 62 more per ton than the price of the manufactured article would cost in our seaports, which is within 93 cents of being as much as the foreign manufacturer gets for manufacturing the raw material into frying pans; or, in other words, a ton of double sheet iron costs £14 in Birmingham, the manufacturer gets £8 or $35 55 to manufacture it into frying pans, and sells the same for $34 62 less, after paying all charges, than the domestic manufacturer can buy the raw material for!!!

Now, we simply ask your honorable bodies what would be thought of any foreign Parliament that would lay a duty of upwards of 100 per cent. on our raw cotton, but only 25 per cent. if manufactured into cotton cloth?

Fifth. Hoop iron costs from £9 to £13 per ton, according to the size taken. The average, say £11, or	$48 88
Exchange, 10 per cent	4 90
Commission, insurance, port charges, &c., say	2 50
Freight	3 50
Duty, 3 cents per pound	68 20
	127 98

Or it costs $79 1C to import $48 88. The same reasons are applicable to hoop iron as a raw material, as to the above quality. The fact is, we are prevented from taking any share in the re-manufacturing of hoop or most other iron, the existing tariff being so enormously high on all kinds of iron.

Sixth. Hammered iron, including Russia, Swedish, and English, the cost of which is from £13 to £17 per ton, say £15 the average, or	$66 66
Exchange, 10 per cent	6 66
Port charges, commission, and insurance	5 00
Freight	3 00
Duty	18 00
	99 32

Seventh. Cost of manufacturing a ton of iron from the pig in the United States, 28 cuts of pig at $1 40 per cwt	$39 00
340 bushels of charcoal, at 4 cent per bushel, (when the manufacturer has to buy)	13 60
Forgemen's wages for drawing the same	9 00
	61 60

Coals, if made on the place, do not cost more than 2½ cents per bushel, and the profits on the pig are equal to hauling to market. Selling price of the same at our seaports $100 to $110 per ton, leaving the enormous profit to the manufacturer of upwards of $40 per ton, or from 70 to 80 per cent.—four times that of your petitioners!!!

Eighth. There are some articles of hardware, or manufactures from iron, on which there is a specific duty, such as cutting knives, sledge hammers, anchors, chain cables, &c.; on the latter the duty is three cents per pound. The average price of them in England is £1 12, or 7⅛ cents per pound; the average price here is 10 cents, or 2⅞ cents per pound higher than in England. Chain iron costs the British manufacturer £12, or $53 33, free from fag or deficient ends on the bars; chain iron costs in the United States $120, with fag ends on the bars that waste at least 3 per cent.; or, in other words, the British manufacturer pays $2 66⅝ for 112 pounds of iron, free from deficient ends, whilst the domestic manufacturer pays $6 for the same quantity, or $3 33⅜ more than the foreign manufacturer, and has a loss of 3 per cent. wastage on his iron. Foreign iron is free from this loss. So far are we from receiving any benefit from the duty, that we actually work up 112 pounds of iron into chain for 33⅜ less than the English manufacturer, although our coals cost us double what they do in England. Although we are willing to supply the wants of our shipping merchants for less than the foreigner, yet they are made to pay a bounty to the iron manufacturers of $3 33⅜ for every 100 of chain they use about their ships. We have here taken the article of manufacture that pays the greatest rate of duty to show that we have no participation in the benefit of the duty; but if it benefits any it is the iron-makers.

Ninth. In the report made to one of the branches of Congress a proposition of an additional duty of $7 per ton on bar iron manufactured by rolling, (which on the sizes included is nearly 20 per cent.,) and an addition of 12½ on certain articles of hardware is made. Now, the adoption of this new duty, were it to take place, would still be an additional protection of 7½ per cent. to the Birmingham manufacturer on those articles of hardware the report proposes to increase the duty on, and of 19¾ per cent. on those articles that would remain as they are under the existing tariff.

Tenth. On account of the number of articles that cannot be manufactured and kept for sale, there is still a great quantity of iron wanted. We believe more than one-half is imported; and it is out of the power of our iron-makers to supply the demand. The sale of their iron is so great that they leave what is called a fag end at each of their bars, which is an imposition on us, and causes us at least a loss of 3 per cent., and of which all foreign iron is free. They are not willing to draw any heavy piece of iron, as is done in all other countries, by which a great deal of labor is saved; neither can we be supplied from other countries on account of the enormous duty. We are also precluded from participating in the supply of the West Indian and South American markets, which we could supply in many articles if we could obtain iron at a reasonable price. The duties themselves are of no great advantage to the iron manufacturers, as they cannot supply the demand; they of course get more than they would if iron were free; but were it free, there would still be a demand for all their iron, and at a reasonable profit. Much of what is now imported in the shape of hardware would be imported in the bar, and would be manufactured here, and set our shops in the motion they ought to be kept in, and raise our wages and profits to the level of the British manufacturers; for although cotton weavers and woolen manufacturers' wages are higher here than in Great Britain, your petitioners can prove that both their profits and journeymen's wages are lower here than there, which shows sufficiently that our business is more depressed than most if not all others.

Your petitioners humbly pray your honorable bodies to modify the existing tariff so that the duty on bar, bolt, hoop, sheet, rod, and all descriptions of iron manufacture by rolling, the cost of which is $53 33, or under, be reduced to 25 per cent. ad valorem, the same as the duty on hardware, without any addition for small sizes, as your petitioners conceive that the duty on raw materials should never exceed that on manufactured articles.

2d. That as your petitioners believe that the charges arising on the importations of hammered and

such qualities of rolled iron as cost upwards of $53 33, are sufficient protection to the manufacturers, (if protected they must be,) they pray that the existing duty be reduced to $6 per ton.

3d. That the duty on steel be reduced to fifty cents per 112 pounds, as the American steel is now selling for seven cents per pound, and the foreign from sixteen to twenty-three cents, which is sufficient proof of the difference of quality.

4th. As pig iron is an article in a very raw state, and those of your petitioners engaged in the foundry business have found it to be their interest to pay from $50 to $70 per ton for a certain portion of foreign pig iron, whilst they could buy domestic at $30 to $45 per ton, which shows a difference in quality, and is not a matter of competition, therefore your petitioners pray that the duty on pig iron be reduced to $5 per ton.

5th. That the duties on iron wire be reduced to 25 per cent. ad valorem, the same as the duties on hardware.

Your petitioners are persuaded that the above reduction of duties would not only be their interest, but would be a national benefit, and would neither injure the revenue nor the iron manufacturer, (as the latter would have a greater demand than he could supply.) The revenue would not be injured, because the importation of iron would be much increased; the shipping merchant would have much more freight than at present, and the nation be benefitted by the price of many things being reduced to the consumer. But as your petitioners claim what has never been denied to them, that is, being the most useful mechanics in the world, being the tool-makers and mechanists for all other trades, they consider iron, in all its different shapes of bar, bolt, hoop, sheet, rod, &c., a raw material, and therefore think that it ought not to be charged with half the duty that is charged on hardware. They further state that an additional duty on hardware would be injurious both to them and to the consumer. Under the existing duty, the consumer evades the paying thereof by all the fair means he can devise. Your petitioners will particularize, for instance, the article of chain cables, the cost of which, for a ship of 400 tons, is about $1,800; a third part of that amount goes either for duties or paid as a bounty to the iron manufacturer. In order to evade this taxation, the merchant buys one set of chain of domestic manufacture or English, on which he pays the duty in either case; when he builds a second ship, he replaces them by a new set bought in England, on which he saves $600 that he would have paid either in bounty or duty. The new set he keeps on board the first ship, the old ones are landed and are used for the second ship, which may afterwards pass to a third, and so on to an infinitum; and by these lawful means one set of chains, paying the duty, or of domestic origin, might be used by twenty ships or more successively; nineteen sets out of the twenty would be bought in England, and of course would be free of duty or bounty. This sufficiently illustrates the doctrine that the system of high or prohibitory duties defeats the end it was intended to obtain. If iron were free, the merchants would buy their chain in their own market, and the manufacturing of them be secured to the domestic manufacturer. But under the present Chinese system or prohibitory duty, both the making of the iron and the chains is lost to the country, which can by no means benefit the iron manufacturer. With regard to the iron used in the hulk and rigging of a ship, amounting to about three thousand dollars, one thousand of which is paid in duties or as a bounty to the iron manufacturers, yet this class of favorites of the tariff are not, in the United States, as one to a thousand to the class of your petitioners. Why then should such partial laws be suffered to exist one day longer under a Government professing republican principles?

Your petitioners hope that your honorable bodies will take their petition into consideration, and act thereon in your wisdom, like the representatives and legislators of a great and growing nation, and not like the representatives and legislators of any separate section or interest, but always aiming at the welfare of the great whole; and your petitioners will ever pray, &c.

PHILADELPHIA, *March* 10, 1828.

20TH CONGRESS.] No. 892. [1ST SESSION.

IN FAVOR OF INCREASE OF DUTIES ON IMPORTS OF SLATE.

COMMUNICATED TO THE SENATE MARCH 19, 1828.

To the honorable the Senate and House of Representatives of the United States in Congress assembled:

The memorial of the Northampton Slate Quarry Company, of the State of Pennsylvania, respectfully represents: That your memorialists have for several years been engaged in the manufacture of slate for roofing, and would yet have been in the prosecution of the manufacture but that an influx of foreign slate has paralyzed their efforts, and instead of realizing an indemnity for their labor and the capital employed, they have met with a serious diminution in their investments in this pursuit.

The cause of this loss has arisen from the low rate of duty on the article as now fixed by law, the effect of which is to encourage the labor of foreigners, who will not permit the product of any labor of our fellow-citizens to be imported into their own country.

Your memorialists, therefore, respectfully ask of you a protective impost on the article of slate, suggesting, with due deference, the propriety of making the duty a specific instead of an *ad valorem* duty, for that the intrinsic value of the material out of which the article is made is scarce anything, and the labor in its manufacture in Wales, whence it is principally imported, is little more.

Your memorialists beg to suggest that a specific duty laid on per ton weight, or thousand tale, would afford such protection as to place the laborer in Wales and the laborer in Pennsylvania upon an equal footing, and tend to save to this country a portion of its capital otherwise disbursed abroad.

All which is respectfully submitted.

By order of the Board of Managers of the Northampton Slate Quarry Company of Pennsylvania.

DANIEL GROVES, *President.*

GEO. BILLINGTON, *Secretary.*

20TH CONGRESS.] No. 893. [1ST SESSION.

IN FAVOR OF INCREASE OF DUTIES ON IMPORTS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES MARCH 20, 1828.

To the Senate and House of Representatives of the United States in Congress assembled:

The petition of the subscribers, citizens of the county of Alleghany, Pennsylvania, humbly showeth: That your petitioners reside in a district highly favorable to the business of growing wool and of manufacturing woolen cloth; they therefore respectfully claim the protection of both interests, so far as may be compatible with the general welfare. In regard to the manufacturing of *woolens*, they have the express admission of the committee by whom the late tariff bill was reported, "that if the cost of the wool and the cost of the foreign materials used for dyeing were the same in both countries, the process of manufacturing wool into cloth fitted for the market can be performed as cheap in this country as it can in England." It is admitted, on all hands, that under a fair protection the manufacture of woolens would be very soon extended, so as wholly to supply the country with American clothing. From these facts it is obvious that the encouragement of the manufacture cannot have the effect of a tax on the consumer, whether he be poor or rich; that the home competition would in this, as in every other instance of manufacture by machinery, regulate and reduce the price to the consumer. This has been the effect of the high duty on cotton goods, and no reason has been or can be given why a like cause should not produce like effects in regard to woolens. It is also clear, from the showing of the committee, that the price of woolen cloths can only be raised to the consumer by increasing the price of wool and of the dyeing materials used in its manufacture. If, then, the objection of taxing the consumer be a reason against the increase of duties on imported articles, it lies not against the duty upon cloth, "which is *made* in this country as cheap as in England," but applies, in substance and effect, to the "wool and dye stuffs" entering into its fabrication. And the report of the committee saves the *manufacture* from a stale objection, which the experience of the nation has refuted, and turns it, in effect, against the higher duties upon *raw wool*. But your memorialists have no fear of oppression from high duties upon either *wool* or *woolens;* nor have they ever heard a poor man complain of or deprecate the protection of the national industry by which he finds employment. The rich may, as they have often done, speak in his name against such protection; but they have spoken without authority, and misrepresented his wishes. We are anxious that the wool-growing interest of the country should be amply and decidedly protected; and that, for this purpose, a high duty should be laid on all foreign wool for which American wool can be substituted in the manufacture of cloth. Our wishes in behalf of the wool-grower have never led us to desire the destruction of manufactories which he cannot supply, and in the protection of which the nation has a deep interest. The prosperity of the wool-grower must depend upon the extent of the market for his wool. American wool cannot be exported to foreign countries; it must be consumed at home. The value of wool must, therefore, be regulated altogether by the *demand* at the manufactories, and that *demand* will be increased in proportion to the extent of the manufacture. If, then, the *manufacture* of cloth is carried on as cheaply in the United States as in Great Britain, and it is only depressed by a difference in the cost of the raw material, the *cloth* may be protected to any extent without the least danger of oppression or monopoly. Let it, therefore, be extensively and amply protected, and the market thereby extended for American wool; and if a further protection to wool, which all men desire, be calculated to embarrass the manufacturer, let the duty upon the cloth be raised proportionably, and the nation *clothe itself* from its *own flocks* instead of depending upon foreign countries.

With these sentiments, your memorialists earnestly pray that the amendment to that part of the tariff which relates to woolens, offered by Mr. Mallary, chairman of the Committee on Manufactures, and an abstract of which is subjoined, may be adopted by Congress.

TARIFF.—DUTIES PROPOSED IN THE BILL REPORTED BY THE COMMITTEE ON MANUFACTURES.

1. On raw wool 7 cents per pound, and 40 per cent. ad valorem until the 30th of June, 1829, and after that to be increased 5 per cent. annually until it amounts to 50 per cent.
2. On manufactures of wool, or of which wool is a component part, (except blankets, worsted stuff goods, bombazines, hosiery, mits, gloves, caps, and bindings,) the actual value of which at the place whence imported shall not exceed 50 cents the square yard, sixteen cents the square yard.
3. Exceeding 50 cents and not exceeding 100 cents per square yard, forty cents the square yard.
4. Exceeding $1 and not exceeding $2 50, one dollar per square yard.
5. Exceeding $2 50 and not exceeding $4, to be deemed to have cost $4, and to pay a duty of forty per cent. ad valorem.
6. Exceeding $4, a duty of *forty-five per cent. ad valorem.*

MR. MALLARY'S AMENDMENT.

To strike out the foregoing provisions of the committee's bill and insert as follows:

1. On raw wool, costing at the place whence imported more than 8 *cents per pound*, 20 cents per pound until 30th of June, 1829; after which time 2½ cents per pound to be added annually until it amounts to 50 cents.
2. On all manufactures of wool, or of which wool is a component part, (except as in the committee's bill,) the actual value of which at the place whence imported does not exceed 50 cents the square yard, to be deemed to have cost 50 cents per square yard, and to pay 40 per cent. until 30th of June, 1829; after which 5 per cent. to be added annually until it amounts to 50 per cent.
3. Exceeding 50 cents and not exceeding $2 50 the square yard, to be deemed to have cost $2 50, and to be charged as in this section before provided.
4. Exceeding $2 50 and not exceeding $4, to be deemed to have cost $4, and to be charged as in this section before provided.

5. Exceeding $4 and not exceeding $6, to be deemed to have cost $6, and to be charged as in this section before provided.

6. Exceeding $6, to pay 40 per cent. ad valorem, to be increased annually 5 per cent. until it amounts to *fifty per cent.*

20TH CONGRESS.] No. 894. [1ST SESSION.

AGAINST INCREASE OF DUTIES ON IMPORTS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES MARCH 21, 1828.

ANTI-TARIFF MEETING IN SUMTER DISTRICT.

An adjourned meeting of the citizens of Sumter district (S. C.) was held at the court-house, on the 3d day of September, to receive the report of the committee appointed to draught a memorial to Congress on the subject of the proposed tariff on woolens. Colonel SPANN resumed the chair, and the meeting being organized, the following report of the committee was submitted by its chairman, the Hon. STEPHEN D. MILLER:

To the honorable the Senate and House of Representatives of the United States of America in Congress assembled:

Your memorialists respectfully show: That they are a portion of the citizens of the Union, and parties to the contract by which the Government of the United States was organized. As citizens, they have a right to expect that the General Government will respect their interests; as parties, they have a right to put their own honest and deliberate construction upon the great compact which binds together the various interests and communities within these United States.

They trust, because they are not in the habit of pressing their claims upon the General Government or continually asking favors, that, nevertheless, their attachments are as strong as any portion of this Union to the Federal Government.

Your memorialists beg leave to state that they are engaged in agriculture: principally in the cultivation of cotton as a staple for sale; that the low price of that article now makes the capital of those engaged in its cultivation almost a dead one. After paying the necessary expenses incident to their plantations, it requires the most rigid industry and economy to save their property from going into the hands of the sheriff. It is believed that no part of the Union is more depressed or derives less benefit from the capital invested than that engaged in cotton plantations.

No State is more attached to her own institutions than South Carolina; no one has more heartily sustained the General Government. In 1801 she sacrificed the political pretensions of one of her most illustrious sons to the great constitutional principles which we now maintain. We have, therefore, derived but little pecuniary assistance from the General Government. During the revolutionary war our district was the theatre of hostilities. Great Britain complimented us so far as to direct her operations to its almost entire destruction and devastation; yet that bounty conferred by Congress on the revolutionary soldiers never reached MARION'S or SUMTER'S men. This State pays, at this time, a very large sum of money to her revolutionary pensioners. No murmur is heard from us because the funds of the General Government are applied in payment of the northern regulars. We were particularly operated upon by the restrictive measures antecedent to the last war. We yielded a cheerful support to the general cause, and when, finally, war was declared, we embarked with the utmost zeal in its prosecution. When other States were crippling the operations of the General Government our Legislature assumed and paid our quota of the direct tax, and raised a brigade of troops to assist in the defence of our shores from the ravages of the conquerors of Bonaparte. We refer to these historical facts not as conferring merit upon us, but to repel a belief that we are influenced in our present opposition to certain powers claimed by Congress by factious or revolutionary views. Our creed is the same now that it was in 1798, and it is a minor point with us who administers the Government so that it is administered upon the constitutional principles which brought the republican party into power. The unmeasured and unmurmuring contributions heretofore paid to our grandparent, the General Government, proves how little we regard money, how much we regard national character. When has South Carolina asked a favor from the General Government? When has she received one? We have uniformly looked to our own industry and our own State institutions as the means of improving our condition. The people of this State would scarcely feel or know the existence of the General Government but for our foreign relations, in which the Carolinian character is lost in the United States citizen. "Let us alone" is now the sole prayer of your memorialists.

At the last session of Congress a bill passed the House of Representatives having for its professed object the protection of the manufacture of woolen cloths. We owe it to the Constitution, we owe it to our own interests, and we think we owe it to the permanency of the Union, to remonstrate against the principle and policy of that bill. We deny that Congress has the right to prohibit the importation of foreign articles with the direct view to the protection of domestic manufactures. This power was not directly delegated to Congress, nor can it fairly be claimed as an incidental one. A power to regulate commerce does not imply a power to annihilate it. The very language used supposes the existence of commerce. The principle upon which the prohibitory system is founded leads to its utter destruction. An embargo having for its object a permanent confinement of our products to our own market would be constitutional or not, dependent upon the motive for its adoption. If it were adopted with a view to compel foreign nations to concede a reciprocity of commercial privileges, it would be legitimate, as a mean incident to the power to regulate commerce. An embargo to abolish all commerce, and compel an

inter-exchange of commodities between citizens of this Union, with a view to the protection of domestic manufactures, would be unconstitutional—

1st. Because no direct power to impose an embargo is given. It cannot be claimed as an incident to the power to regulate commerce. It not only is not incident to the power to regulate, but it is at war with the power given in the very clause.

2d. If Congress had all power not reserved, it might fairly be shown that the assumed absolute sovereignty of the Government in this particular was limited by the insertion of this clause; since giving the power supposes it would be used. A direction to regulate commerce imposes on it a duty to preserve, not to destroy.

A total prohibition of all foreign importations is liable to the same objections. If Congress can furnish a partial protection by a partial prohibition, it can extend, and the same policy will make it extend, the principle to a total prohibition, and thereby abolish all commerce. This we maintain Congress has no right to do.

The only other clause which is supposed to confer this power is the revenue clause. We deny that Congress has the right to lay a direct tax to protect domestic manufactures, or an impost or excise for this purpose. The power to tax is given to pay the debts and provide for the common defence and general welfare. This is not an absolute and undefined power, and we respectfully submit that no substantive power is given by this clause, save the power of taxation, which is limited to the demand of funds necessary to fulfil the purposes for which specific powers are given. Congress has not the naked power to borrow money, or create a debt for the sole purpose of laying a tax to pay the debt; but being in debt according to some of the express powers of Congress, then the right to lay the tax is legitimately called into action. Nor do the other limitations of the use of the taxing power give any substantive power. They only constitute Congress trustees to lay out the funds, *not* according to their discretion, *but* for the purposes, *and those alone*, designated in the list of the powers of the General Government. It is perfectly fair in testing this power to negative its existence by its liability to abuse. It is fair to suppose that the convention would not have adopted a constitution with the power to do so much evil, when they were so cautious in specifying the powers to do good. If Congress has the power to lay imposts, &c., for any purpose which its wisdom regards as conducive to the general welfare, it follows as a fair inference that the right of private property does not exist in this country. Congress is then supreme, and the only security the citizen has for his estate and his rights is the will of a majority of Congress. A single illustration: A, B, and C, merchants in Boston, petition the General Government to grant them twenty millions of dollars, alleging that it would be for the general welfare to make the grant. Congress considers this petition, and determines it would be for the general welfare to make these three men rich, and then lays a tax for that purpose; or, in other words, they can at pleasure tax one man to enrich another. An extension of this doctrine covers the ground occupied by the manufacturer. He says it is for the general welfare that he should grow rich, and not being able to succeed himself, he asks Congress to tax his fellow-citizens for his use. Against such doctrine we protest, and say that Congress never was clothed with the power of taxation to make one citizen rich by making another poor.

It never formed one of the articles of the copartnership agreement that the firm, for what a majority considered a general benefit, should make a requisition on the private funds of the individual partners for the purposes not contemplated by the original association, or that the private property unpledged should be subject to contributions for purposes at war with the peculiar interests of some of the partners.

If the power to lay a tax to protect domestic manufactures is not given by the Constitution, it follows that obedience to such a law would involve neither a moral nor a legal duty; but rather the consideration how far "it is better to bear the ills we have than fly to others that we know not of." Our fathers assumed as a political axiom that the British Parliament could not tax them without their assent. It remains yet to be determined how far an American Congress can successfully indulge in experiments at the expense of those great truths which made us a free and independent people.

But, independent of constitutional objections, we think a wise and a just Congress will see abundant good cause to reject the inordinate claims of the manufacturers.

Your memorialists submit that it is the true policy of the General Government to interfere as little as possible with the domestic concerns of its citizens. Ours is a compound Government, and the great majority of the people in these States are more attached to their own laws and institutions than to the laws and regulations of Congress. We think we may state truly the abstract proposition, that the General Government will last inversely as it is felt. We all concede to Congress the management of external relations; but the moment Congress assumes a right to manage our household affairs, to drive our children and servants from the plough to the spinning-jenny, and our wagons to the mountains instead of the seashore for a market, a difficulty commences. These are matters that our State Legislatures profess also to regulate, and the people of this country will become tired of double duties and double allegiance.

We admire that policy that has heretofore induced Congress to omit to exercise certain powers expressly given. Congress has not passed a bankrupt law. The principal objection to the exercise of this power would be the extension of the judicial authority of the United States into the very bosom of the daily concerns of the citizens of the several States. In support of the general position that the exercise of concurrent power by Congress and the States upon the same subject-matter is calculated to throw Congress into the wake of State authority in the affections of the people, we remark, the most beneficial and popular powers of Congress are the exclusive ones. The mail department is an exclusive one, and certainly a most popular one; but the power to construct roads, being concurrent, is resisted, and, independent of its constitutionality, its popularity with the people would ultimately depend upon the extent of its interference with State authority. How extremely oppressive and expensive is the administration of justice in the federal courts! Were all these cases prosecuted in those courts over which they clearly have jurisdiction, it is thought the people would most reluctantly submit to their operation. Every person is familiar with his own courts; but when he is carried into the United States courts, his rights confided to strangers, subjected to other laws than those he is accustomed to, compelled to incur expense, delay, and trouble unknown to his domestic forums, federal laws and justice cease to be objects of veneration. It is easy to see that in this State, (and the same is supposed of other States,) if the full power of the federal court were brought into actual practical operation, it would become odious to the people. From choice only a few of the cases of concurrent jurisdiction are brought in that court. It is therefore cherished by us with affection, and regarded only as the umpire of great constitutional questions.

In the prosecution of the undisputed powers of Congress immense revenue is required. Should that policy prevail which dries up commerce instead of raising our revenue at the custom-house by an opera-

tion invisible, unfelt, but most efficient, we should be compelled to adopt direct taxation. It is obvious that this system must necessarily become odious in proportion as it is inconvenient and oppressive. We put it to the consideration of Congress, the most enlightened deliberative assembly on earth, whether this Union will not be in danger when the time shall have arrived that the prohibitory system shall drive Congress to direct taxation, with the ill feeling created by a belief that one portion of the Union is made tributary to the other, and that a resort to direct taxation is a consequence of such unequal and unjust legislation? We ask those in favor of the protecting system if its tendency is not to compel a resort to direct taxation? We have so far seen with pleasure the manufacturers satisfied to rely upon the protection created by our revenue laws; but when the demand is raised to such height as to produce as well an exclusion of foreign importation as of direct taxation, the manufacturers cease to be objects of partiality or respect. Much as we regard their success as a portion of the capital, enterprise, and industry of the country, we should prefer their total abandonment to the single evil of a permanent system of direct taxation. In justification of this opinion we beg leave to state some of our reasons.

We regard it as of the first importance that the people should respect the General Government. We ask, what would have been the state of public opinion at the conclusion of the last war if the direct tax had been continued with the avowed motive to protect domestic manufactures? Would Congress now venture a capitation tax in favor of domestic manufactures? It would require a military force to collect such a tax. When the revenue ceases to be collected from duties we shall have double taxation upon us—our State tax, our federal tax, a tax on light, a tax on our houses, our lands, wagons, stills, carriages, steamboats, and, last of all, a tax on population. What an unenviable spectacle to see a State collector, a federal collector, seizing the same article to exact from the impoverished citizen the double tax he pays for his double security from Government! In proportion as the expenditure of public money is removed, so will the people regard as useless and oppressive any tax paid by them to the support of an alien and distant Government! Under such a state of things the General Government will be regarded as a curse rather than as a blessing. But suppose our anticipations are not realized, and that the spirit of the people should bow down before the power of Congress and willingly pay the direct tax as a conscious duty they owe for the benefits conferred by Congress, a state of things will arise as much to be deprecated; an attachment to the General Government will bring contempt upon the State authority. When an habitual recurrence is had to congressional legislation, the State Governments will be finally superseded, and consolidation will be the order of the day. In such a state of things the rights of the minority (rather their interests, for they would have no rights) would be sacrificed. The ground assumed that the elective principle would save the minority is absurd. Were Congress what some desire it to be—absolute and supreme—a majority of the members of Congress might faithfully represent their constituents while they run rough-shod over the interests of the minority.

There is one other general consideration, which we respectfully submit, connected with the abolition of commerce. The maritime power of this Government will cease to exist when commerce ceases. The sailor in peace is easily made the successful defender of our rights in war. We may depend on the militia or conscription for defence on land, but experience will alone enable the seaman to triumph. With the demise of commerce the fame of our Navy will be escheated to Government and its proceeds applied to the use of the money-loving manufacturing monopolist.

The foregoing observations are general, but we have objections subordinate and peculiar to ourselves. It is at least the firm conviction of the southern planters that this law will operate injuriously to their interests, not only in hazarding the interests with a foreign market, but in subjecting them to a positive, direct, and intended contribution to the manufacturer.

We trust Congress will not be disposed to sacrifice our interests for the general welfare. We rely upon that article in the Constitution which says private property shall not be taken for public purposes without compensation as a shield against Government confiscation. It is vain for the manufacturer to tell us this law is for our benefit. Analyze the specious reasoning of the manufacturer, and it resolves itself into this practical argument: A, a manufacturer, tells B, a planter or mechanic, I have some homespun for sale at $1 per yard. B says this is forty cents per yard more than I can obtain the same quality for at another market. A then says I will apply to Congress, and you shall buy at my price. Can it be possible that an enlightened and just Government will sustain such pretensions?

There is one view of this question which ought to circumscribe the efforts of the manufacturer himself. It is a mistake to suppose that slave labor cannot compete with free labor in any form. If, in despite of our wishes, we are compelled to worship their idol, it is difficult to see why what is profitable in New England cannot be made more profitable in South Carolina.

Your memorialists beg leave to state, in conclusion, that they have great confidence in the justice and good sense of Congress. In stating some of their objections to the proposed measure they have been influenced more by a desire to repel an inference of their acquiescence from their silence than by the hope of producing conviction among such as differ from them. Their faithful and zealous Representatives understand their interest, and have heretofore justly spoken their sentiments. To them, and to the other able and eloquent champions of agriculture and commerce, they appeal to supply the argument; to that noble sense of justice which pervades your body they appeal to decide the question. And your memorialists will ever pray.

On motion, the foregoing memorial was unanimously adopted by the meeting.

It was then, on motion,

Resolved, That a standing committee of ten be appointed for the purpose of receiving such communications on the subject of the tariff as may be addressed by other committees to the citizens of this district, and for the purpose of communicating with the committees of such other districts as may be appointed for the occasion.

The following gentlemen were appointed to compose the above committee: Messrs. R. I. Manning, Moses Benbow, W. A. Colclough, James Haynsworth, F. I. Moses, W. Mayrant, jr., Robert Muldrow, Charles Williams, sr., Thomas Baker, and Samuel E. Nelson.

Resolved, That a copy of the memorial be forwarded to each of the Senators and Representatives in Congress from this State.

Resolved, That the proceedings of this meeting be published in the Charleston Mercury, the Columbia Telescope, and the Cheraw Spectator, and that the memorial be printed in a pamphlet form for distribution.

The meeting then adjourned.

JAMES G. SPANN, *Chairman.*

FRANKLIN I. MOSES, *Secretary.*

20TH CONGRESS.] No. 895. [1ST SESSION.

AGAINST INCREASE OF DUTIES ON IMPORTS.

COMMUNICATED TO THE SENATE MARCH 21, 1828.

ABBEVILLE DISTRICT, S. C.

According to previous notice, indiscriminately given and extensively circulated, a large meeting of the citizens of Abbeville district was held in the court-house on Monday, August 6. General Edmund Ware was called to the chair, and Wyatt W. Stark appointed secretary. Joseph Black, Esq., called the attention of the meeting to the *woolens bill*, and urged the necessity of memorializing Congress in opposition to it. D. L. Wardlaw, Esq., moved that a committee of nine should be appointed to prepare a memorial and resolutions on this subject, to be reported the first Monday in next month. After addresses from Mr. Wardlaw, Mr. Black, Colonel Bowie, Colonel Noble, and Major Bull, the motion was adopted; and the chairman nominated for the committee D. L. Wardlaw, Joseph Black, Patrick Noble, A. Bowie, W. A. Bull, James Calhoun, W. S. Campbell, W. W. Stark, and Edmund Ware—the last upon special motion. The meeting was adjourned until the first Monday of September.

On Monday, September 3, 1827, the assemblage of citizens was one of the largest ever seen at this place. The court-room, which is very large, was crowded to oppression, and many who could not find room to stand within thronged around the doors and windows. Mr. Wardlaw, from the committee appointed at the last meeting, after some prefatory remarks, introduced the following memorial and resolutions. These were sustained by Mr. Campbell, Colonel Noble, Major Bull, Mr. Stark, Mr. Black, John S. Pressly, Esq., and Colonel Bowie, and were *unanimously* adopted. On motion of Colonel Noble, it was ordered, *nem. con.*, that they should be entered as the *unanimous act of the citizens assembled.*

EDMUND WARE, *Chairman.*

W. W. STARK, *Secretary.*

To the honorable the Senate and House of Representatives of the United States in Congress assembled:

We, the citizens of Abbeville district, respectfully approach your honorable body as memorialists, to remonstrate against the passage of the *woolens bill*, or any other bill for imposing *protecting duties*, and to pray the repeal of all laws now in force of this character, and an abandonment of *the principle.*

We will not occupy your time by repeating arguments to show that the whole protecting system is contrary to the well-established doctrines of political economy everywhere applicable; and that in this country especially it is inexpedient, as it leads necessarily to entire prohibition, and even now subtracts from the whole sum of national wealth; diminishes the demand and value of our exportations; seriously affects our trade; is injurious to the only revenue system the country can well abide; and is well calculated to destroy our foreign commerce, shipping interest, commercial marine, and navy; to arrest the settlement of our public lands; to render the yeomanry of the country subservient to dangerous accumulations of capital; and to thwart all the correct policy of the country; nor will we attempt to expose the peculiarly offensive provisions of the woolens bill, and the inapplicability of the reasons urged in its support; but we will proceed to the representation of grievances felt by us immediately connected with the *principle* of this system.

When the oppressive tariff bill of 1824 was before your honorable body, its passage was in a great degree affected by its friends representing it as a final adjustment of the subject; and although we then believed, and now believe, that it was an adjustment wholly at the sacrifice of the great interests engaged in cultivating the principal staples for exportation, and in carrying on the foreign commerce of the country, yet such was our attachment to the union, peace, and harmony of the country that we felt disposed to acquiesce in the unequal terms of compromise. The consequence was such as experience ought to have taught would follow. Avarice is never satiated. Two years had not elapsed before the great monopolists of the eastern States, to whose advantage the tariff of 1824 almost exclusively operated, began to demand additional bounties by urging the passage of the woolens bill; and we now behold them resorting to new and dangerous measures to effect their schemes at the next session. To concentrate their force, a meeting has been held in the imposing form of a convention of thirteen States. The prejudices, interests, and feelings of various sections have been artfully invoked, and exchanges of monopolies arranged. Iron, hemp, whiskey, cotton goods, wool, and copper, offer the hopes of gain to those who have no share in the woolens; to others interested in none of these the profits of internal improvements and bounties of public lands promise rich rewards. Combining the whole under the misapplied name of the "American system," bold speculators in politics and manufactures hope, through the Congress of the United States, to achieve their purposes of self-aggrandizement at the expense of the great mass of the people, who have taken no share in their intrigues, or are deluded by party feelings and the vain expectation of advantage. No doubt now exists that total prohibition of all foreign fabrics, which by the most extravagant encouragement can be produced in this country, is contemplated. It may not be effected or proposed at once; but if not at once arrested by the intelligence and justice of Congress, the scheme will be persevered in while ever the other sections of the Union will bear burdens sufficient to compensate the increased burdens which the favors granted to obtain friends will impose upon the various classes of manufacturers in common with others. If once fairly established, the system will grow without the adventitious aids now called to its assistance, and will create in its progress interests and influences strong enough to support it long after general consent shall have pronounced it ruinous and intolerable. These things have brought the sense of past injuries forcibly to our minds, and caused us to look with apprehension to the future. We have borne too long; our only hope is to revert to first principles, to redress our past wrongs, and resist all future impositions! We see that our burdens are to be increased while a cent is left which may be wrung from us by an odious monopoly; and we feel justified, whatever may have been our disposition to acquiesce in the tariff of 1824, to remonstrate against the entire system, as we now solemnly do, under

the most sincere conviction that, if not arrested, it will lead to the poverty and misery of ourselves and our posterity, and finally to the extinction of the liberty of our country.

To be subject to no restraint which does not produce general good more than sufficient to counterbalance the individual hardships is our notion of civil liberty; and we deem all interferences of Government which are not plainly useful to the community as pernicious; if wilfully persevered in, tyrannical. Our Constitution may be abused no less in its exercise than in its violation. The powers essential to the public good may all, without transgressing the limits assigned, be perverted to inexpedient, dangerous, unjust, and tyrannical use; under the color of the terms in which several of them are granted may be performed acts wholly beyond the intention with which they were conferred. Much necessarily was left to the sound discretion of the agents, conscientiously to be exercised. Each branch of Government is bound to presume the purity of its co-ordinate members, and to attribute every act to such motive as is essential to its validity. The sovereign power of the people, enforcing the responsibility of the rulers, is necessarily the only check to most inexpedient exercises and dangerous perversions of the powers granted in the Constitution. From these premises we infer that many acts which the Supreme Court would rightfully pronounce constitutional, the people, free from all the trammels of presumptions which the court must make, may well pronounce to be unconstitutional; that many acts which are constitutional the people may well resist as tyrannical and unjust; and that against a determined majority the oppressed are often without remedy in the constitutional checks of power. *We* are not bound to presume a measure totally uncalled for by the state of our foreign relations, which is avowedly intended and plainly tends to the destruction of commerce, to be a regulation of commerce; *we* are not bound to presume a measure which will diminish, if not destroy, the revenue from imports, and which, throughout its discussion, and everywhere but on its face, appears to be a measure for the protection of one branch of industry to the prostration of others, to be a measure for increasing the revenue from imports. As part of the people who made the Constitution, and whose consent maintains it, who know its objects and can inquire into the motives of those who act under it, we refer ourselves and others to a higher standard of construction than the technical and necessarily constrained decisions of a judicial tribunal. We claim the benefit of the Constitution in its spirit and good sense, and not according to its terms extended to the furthest limit which the unconscientious exercise of one branch of Government might go without coming within the reach of a co-ordinate branch. We have searched in vain for the power given to Congress to lay duties for the protection of domestic manufactures. But on this subject we disdain to cavil about terms. As Americans, we know that equality of rights is the pervading principle of our Constitution, and we feel that no law by which one class of citizens is oppressed for the benefit of another can be reconciled with the rights of man, as they have been established by reason, as they were maintained in our Revolution, or as they are secured in the great charter of our liberties.

Without entering further into the consideration of the great political questions connected with this subject, we propose to consider it simply as it really is, and as it is stated by the manufacturers themselves. The tariff of protection is intended to relieve them from existing difficulties, so as to enable them to carry on profitably what they represent to be without it a losing business.

Every tariff for protecting any branch of industry is neither more nor less than a tax on the imported article, laid with a view of raising its price in order to give the home manufacturer a better market. Its very essence is a bounty founded on monopoly in favor of the producer, and against those who simply consume. The measure of the bounty to the former is the increased price of the article and the quantity consumed, and the measure of the tax on the latter is the same; so that the gain and loss to the parties are strictly reciprocal.

In representing the tariff as a tax intended to increase the price of the article for the benefit of the manufacturer we do not intend to assert that the advantage of the increased price accrues solely to him. Others, such as the laborers in the factories, the artisans employed in making the machinery, and the farmers employed in raising supplies, more or less participate. If, however, the operations of the monopoly secured by the tariff could be limited to the manufacturer himself and those participating in its profits with him, it is manifest they would stand in the double character of producers and consumers, and would lose in the one character what they gained in the other—which result could not fail, by proving the monopoly useless or pernicious, to render it odious. Very different is the case when the monopoly extends to others who are mere consumers of the articles, without participating, directly or indirectly, in the advantages of the increased price; to them it is a pure loss, and that loss, being added to the profit side of the manufacturer and those participating with him, constitutes their real gains; and it is clear, that as their profit will increase with the increase in number of the consumers on whom the monopoly may operate, if this number be large, the gains may be so great as to create a powerful interest in favor of preserving and increasing the monopoly. The result in this case must be, that opposite interests will be created in the community—the one demanding incessantly additional monopoly by additional tariffs, and the other resisting the injustice and oppression; and if it should happen that the country be extensive, and the manufacturers occupy one portion and the consumers the other, these opposing interests will assume a geographical character. Such your memorialists conceive to be the case in our country The United States consist of more than 12,000,000 of people, spread over nearly 2,500,000 square miles, with great diversity of situation and pursuit; some portions of this immense country being fully ripe for manufacturing, while others cannot be for generations to come. Over this greatly extended and diversified country the tariff acts uniformly in raising the price of the articles on which it may be imposed, while its benefit is limited to that portion of the country ripe for manufacturing establishments, which alone can take advantage of the monopoly thus secured, and on the rest of the community it acts simply as a tax on consumption. These two portions of the community are, for the most part, separated by well-marked geographical lines, which, however, we will not undertake the invidious task of drawing; sufficient it is to say that there are upwards of five millions of people grouped together on whom every tariff must act as a tax on consumption, and, consequently, from the nature of things, it must give to those residing in another section a monopoly to the extent of the tax. When to the number of the former are added the fertility of their soil, the favorable nature of their climate to produce the great staples of the country, and, above all, the extent of the existing tariff, it will be seen that a more profitable monopoly never existed than the latter now enjoy; nor is it in the least surprising that its mighty profits, diffused directly or indirectly over nearly the whole of their section of the country, should create there, as we now behold, an almost universal interest to maintain and increase it. In their zeal for the tariff, it is clear that the manufacturers and those participating with them do not aim merely at securing themselves against foreign competition or at the benefit of what may be truly called the home market—that of their own

States; but their aim is the great and profitable market of the consuming States, where the gains are pure gains to them, unaccompanied by burden or loss. For it is as much in the power of the Legislatures of the manufacturing States to secure their own home markets to their manufacturers, and thereby effectually protect them against foreign competition within their limits, as it is in the power of Congress to secure to them the market of the Union, and by the same means, under a different name. The difference between a tariff which may be laid by your honorable body in favor of the manufacturer and a bounty paid to him out of the Treasury is merely nominal. Both must be paid by a tax on the community, with this simple difference: that in the one case it is paid directly to the manufacturer by the consumer in the shape of increased price, and in the other it is first paid into the Treasury before it passes to him. A tax in his favor, in the latter shape, is in the power of State legislation, and, to the extent of the State, may be made effectual to exclude all competition. How happens it, then, that the manufacturers do not apply to their State Legislatures for protection, and that none of the manufacturing States have adopted the protecting policy by granting bounties? The answer is clear: a bounty thus granted would be a monopoly on the monopolists themselves; the profit and loss would fall together, and would neutralize each other. It is not, then, simple protection against foreign competition—which can be effectually granted by the States, through bounties—that the manufacturer desires, as he pretends, but a monopoly against the five millions of consumers inhabiting the section of country engaged in raising the great agricultural staples of the country. Such a monopoly can be created only through your honorable body by a tariff imposed for the purpose, which your memorialists do solemnly believe cannot be done without extending your power beyond the assigned limits of the Constitution, without interfering with the rights sacredly reserved to the States, and without the grossest injustice and oppression.

The reason why application for protection is made to your honorable body instead of the State Legislatures fully explains why the system of protection by Congress is so popular in the manufacturing portions of the country. Not that we would be understood as insinuating that our fellow-citizens in these States urge the system with a view of profiting at our expense. If such was the fact, it would prove that all political ties and sympathies had terminated, and would not constitute a case for remonstrance. On the contrary, we believe that the great body of the people in these States (always excepting the designing politician and the aristocratical monopolist) are sincerely in favor of the system on what they esteem honest grounds. They see and feel the benefits as to themselves and their portion of country. They see villages, towns, and cities springing up as by magic, improvement extending, and capital growing with unexampled rapidity, and they truly trace these wonderful effects to the tariff, but without suspecting that all their great profit and boundless prosperity are wrung through its agency from a large class of their fellow-citizens, with whom it is accompanied by poverty and misery equalling their own gains and prosperity. It is not unnatural to judge by what is seen and felt; and if it is expected that we should give implicit faith to the testimony of those in favor of the system who profit by it, surely it is not asking too much that we, who, on the contrary, are ground to dust by it, should claim equal faith in our adverse testimony. We see and feel embarrassment, distress, and decay, which we no less trace truly to the tariff. Great as may be the unanimity in favor of the system of monopoly throughout the manufacturing section, no less great against it is the unanimity among the millions who inhabit the other section. There can then be no rational doubt that the effects of the system are directly opposite in the two portions of the country; so much so, that the prosperity of the one may be measured by the adversity of the other so far as its operation is concerned. If such be the fact, as cannot be questioned, it is manifest that the only point which can be presented for the consideration of your honorable body on the passage of a tariff bill of protection is, whether, representing as you do these United States, confederated for mutual protection and benefit, you can justly and constitutionally promote the happiness of one part by sacrificing that of another, not much less numerous, and equally intelligent and patriotic?

That the interests of a country of great extent may, on a particular point, become thus opposed, and that the major interest, through perversion of the powers conferred on Congress, may exercise a despotic control over the minor, we have the authority of one of the ablest men the country has produced. "It is," he says, "of great importance in a Republic, not only to guard society against the oppression of the rulers, but to guard one part of society against the oppression of the other part. If a majority be united by common interest, the rights of the minority will be insecure." Again: "In a society under which the stronger factions can readily unite and oppress the weaker, anarchy may as truly be said to reign as in a state of nature, where the weaker individual is not secured against the violence of the stronger." Such is the opinion of ALEXANDER HAMILTON; and those who respect his memory ought seriously to reflect whether there be any case where adverse interests are more likely to spring up than the one under consideration, and what are the consequences which may follow from their urging on the dangerous state which he so forcibly depicts.

It is sacrificing substance to form to say that laws are equal because their terms are general, when circumstances beyond the reach of the laws control their operation. Every proposition to protect any branch of manufactures in this country, from the nature of things, we have shown, must be sectional; in this character it is discussed, and from this those who pray its passage promise to themselves their gain. Would the woolen manufacturers desire the passage of the woolens bill if the whole Union was equally prepared to seize its advantages, and domestic manufacture sufficient to supply the demand were likely to arise in every county, or even in every State? No; it would then be a common benefit or common burden. At present the benefit is to be enjoyed by others—the burden alone is extended to us. What would our northern brethren think of an act of Congress granting a bounty to every grower in the United States of cotton, rice, or other product peculiar to the climate of the south? Such a measure would be general in its terms; the mode of encouragement would be no less legitimate than by duties on imports; and the natural obstacles to their profiting by it would be no more insurmountable than the obstacles which preclude us from taking the benefit of the monopoly created for the protection of manufactures. Yet, if it were sufficiently strong to compensate us by one-half for the taxes we pay to their manufacturers, such a measure would produce amongst them a sensation very different from the complacency with which they now regard the duty upon the importation of raw cotton into this country, which was imposed unnecessarily in the beginning, where there was no danger of foreign competition, and has never yielded either revenue or protection, from which the cotton-growing country has never derived the least benefit, which is but the name of consideration for the grievous exactions taken in exchange, and which we pray may be first included in the repeal of all tariffs of protection, that we no longer may be taunted with the pretence of favor to us.

To the suggestion that, in time, all the sections of the Union will be in a situation to engage in manu-

factures, each, of the articles most suitable to its situation, and that the benefits and burdens of restriction will then be equal, we reply that justice forbids that, after others have enjoyed tribute from us for fifty years, we should then only be admitted into equal rights with them, and be obliged, upon equal terms, to contend with their superiority over us, greater than the superiority of foreign manufactures over them of which they now complain. When any section is ripe for manufactures no encouragement is necessary; before then it is inexpedient, and given through Congress is unjust and unconstitutional.

We are aware that the monopolists endeavor to reconcile the consumer to their profits by attempting to prove that protection does not enhance the price; but can there be an absurdity greater than to suppose that the home manufacturer, who now cannot persist in his trade, as he says, with an existing duty of about 50 per cent. on woolens, would be enabled to manufacture as cheap as the foreign manufacturer, provided all competition from abroad were inhibited, which would be substantially the fact if the woolens bill were passed? It is enough to oppress us, but to urge such arguments is to add insult to injury.

Nor can the instance of coarse cottons support the sophistry of the monopolist. It is known that our country has now an advantage in the raw material of cotton over all others; notwithstanding which, we learn from good authority that the coarse cotton goods are now so much cheaper in Manchester than in this country that were it not for the high duty on them they would still be imported. It is not enough to prove that coarse cotton goods are cheaper now than when the tariff of 1816 was laid. The price of the raw material and labor have greatly fallen since, while the machinery has greatly improved. If the article be cheaper still abroad, as we believe, the difference of price is the bounty continued to be paid to the monopolist.

It is a great mistake to conclude that there is no loss if an article does not rise on the imposition of a protecting tariff. Suppose there be neither rise nor fall in price, the country at least loses the old duty, which goes into the pocket of the monopolist as a bounty instead of going into the Public Treasury in the shape of duty. To indemnify the country, the price not only ought not to rise, but ought to fall the whole duty laid by the tariff; that is, if the woolens bill, which would almost entirely prohibit the foreign article, should pass, the price of woolens ought to fall about 50 per cent., which is about the present duty under which they are imported; and surely he must be a madman who could expect such a reduction in price, or who believed that if the manufacturers themselves expected it they would urge the bill.

Every measure which diminishes importation also necessarily lessens the demand and price of our staples of exportation in the foreign market, as well by the natural operation of trade as by retaliatory duties likely to be incurred; and although a new market is afforded at home, yet it purchases only what else would have been better sold abroad; and not only are we burdened in it by the monopoly price of articles we take in exchange, but the quantity it purchases is necessarily limited to the supply of this country, within which only the manufactures sustained by our bounty can avoid foreign competition; so that a new loss to us and a new gain to the manufacturer accrues in the superabundance and diminished price of our raw materials.

Are our profits sufficient to enable us, with economy, to bear the burden imposed upon us? They are derived from our honest industry unaided by restrictions or monopolies. If nature has given us advantages, Government has no right to take them away. We acknowledge not the principle of the Agrarian law. Cheerfully as we have ever afforded, and hope ever to afford, our assistance when required by our country, we maintain that no set of men have a right, without our consent, to take a portion of our property, and, without compensation to us, convert it to their own use. The injustice of such a proceeding becomes to us more galling when we reflect that the very manufacturers who are now most clamorous for higher gains at our expense receive a profit from their capital (as their acts, independent of their statements, show) greater than our most thriving farms afford. But prosperous or adverse, our principles are the same. We insist upon a right to the profits of our own labor, except what the exigencies of our country require; and we claim liberty, restrained only for the general good, and equality of public burdens and public benefits. If our manufacturing brethren will sell to us as cheap as we can purchase abroad, we will give them the preference; further we would not ask them to do towards us.

But we would present to your honorable body a feeble picture of our grievances if we were to limit our representation to the evils, great as they are, growing out of the measures adopted professedly to protect one branch of industry at the expense of another. It is with pain that a sense of duty compels us to probe the ulcer to the bottom; but be the consequence on those who, by tampering, have aggravated the disease to its present alarming state.

A great change has taken place since the commencement of our Government, which has rendered the whole of our fiscal system unequal and oppressive to the great interest in behalf of which we have attempted to raise our voice. Under the existing state of things, the burdens and benefits of the system are unequal as can be imagined. The great interest to which we have so often referred, while it almost exclusively bears the burden of supporting the Government, participates but slightly in its advantages.

Our revenue, with the exception in reality of not more than about half a million, (principally from the sales of public lands,) is derived from a tax on imports amounting to about $20,000,000 annually. Of this immense sum the greater part is derived from duties on articles of which the manufacturing section is perpetually demanding an increase of the impost, to prevent competition in the home market; of course it must be clear that they do not consider the duties a tax on them. We do not wish to be understood to say that none of the imported articles to which we refer are consumed in the manufacturing section, and consequently none of the duties levied on its inhabitants; but we do boldly assert that they are more than indemnified for whatever may thus be paid by them into the Treasury by the monopoly in the home market of the consuming States which these very duties secure; and surely higher proof cannot be given of the truth of this assertion than the zealous support which they give to every proposition to increase the duties. Such being the fact, it cannot be doubted that the whole burden of the Government, almost to the full extent of the revenue, fails substantially on the very States which also bear the burden of the tariff for the protection of manufacturing monopolists.

Very different was the fact when our revenue system was first adopted, and for a long time afterwards. No part of the country was then manufacturing; and, with the exception of food, almost every article consumed in the country was imported. In that state of things the system fell with nearly equal pressure on all the parts; but the great change which has since taken place in the industry of many of the States from the introduction of manufactures has substantially relieved the wealthy and flourishing part of the country from the burden of contributing to the public Treasury, and thrown its weight upon the poor and much exhausted section.

We present these facts, not with the hope of alleviating the great and unequal burden by a change

in the system of revenue. We know full well the almost insuperable objections to a change, and we must make up our minds to bear the load; but certainly these considerations offer a most powerful reason why burdens already so unequal should not be made still more so by the odious addition of tariffs, to take from the light and put to the heavy.

But unequal as the burden of taxation may fall, no less unequal are the disbursements from the Treasury. It is well known that equality of disbursements is not much less important than equality of taxation, which the framers of the Constitution were so solicitous to secure. A portion of a country may be rendered rich by an overflowing disbursement, or be impoverished by an incessant payment of taxes without a correspondent return through disbursements. The inequality of disbursements, of itself so oppressive, exists to a remarkable degree; and to render its operation infinitely more distressing, the grievance falls continually on the same section, and that the very section from which, in reality, the contributions to the Treasury are mainly drawn—thus producing an inequality heretofore unknown in any free country, which cannot be increased nor even continued without exposing the country to the most dangerous consequences. For it is not possible that men knowing their rights, and feeling conscious that they are entitled to participate equally in the benefits of Government, can long sustain so unequal a load imposed against the united remonstrance of themselves and their representatives, without a fearful diminution in their attachment to the institutions under which they live. But, admitting that the oppressed have not sufficient intelligence to see their wrongs, or to trace them to their true cause, or, seeing them, have not sufficient spirit or union to resist with effect, still, to every patriotic and intelligent mind the danger must appear great and alarming.

To the wily and corrupt politician it is the most favorable state that can be conceived. If it be permitted by the magic of legislation to enrich one section at the expense of another, who can doubt that the influential and corrupt, in order to gain or retain power, will seize on so potent an engine of bribery. And if it be permitted to be used as the means of bribery, who, in the least conversant with history, but must see that it will end in the destruction of free institutions, however skilfully constructed, by concentrating the whole influence and power in the hands of a crafty despot, or of an odious oligarchy. But, supposing it to be our good fortune to escape so great a calamity, how clear it is that the system must engender the most thoughtless prodigality! For what possible inducement can the majority have for economy in the public disbursements? To them the greater the impost the greater the monopoly; and the greater the revenue the greater the disbursements; and the greater the disbursements the greater the gains. The revenue is to them like a tribute from a conquered province, and we might as rationally expect that an Imperial Government would cease to devise ways and means to augment the tribute from its provinces as that the majority, under existing circumstances, will regard economy with a favorable eye. Even a public debt will soon be regarded as a public blessing; as one of the most effectual means of keeping up a system of tariffs and imposts; and we may accordingly expect to find new devices to increase it, just as the Sinking Fund may diminish its amount. Already we witness alarming indications of a disposition this way; and among others we behold an artfully got up scheme to assume an old claim of twenty-five years' standing on account of French spoliations, which will, in all probability, add an amount nearly equal to one-half of the existing debt, and which must not only, under the present revenue system, be paid almost wholly by funds drawn from the section of country already so grievously oppressed, but go almost exclusively to add to the capital of the already highly favored section; thereby producing in a single operation the double effect of greatly increasing the debt as the means to perpetuate the present system, and of transferring not less, in all probability, than twenty-five millions of dollars from one section to another.

In the exercise of our constitutional right we have thus decorously but freely stated some of the grievances under which we, in common with nearly one-half of the Union, labor, firmly believing that nothing short of the united and strong voice of remonstrance from the oppressed can arrest the great and growing evil, and thereby preserve our Union and liberty. To both we are deeply and strongly attached, and we are prepared, in order to preserve them, to make whatever sacrifice freemen ought to make. Against the growth of our manufactures we have not the slightest prejudice. On the contrary, we have always rejoiced to see their prosperity, when effected by the ingenuity and industry of our fellow-citizens; but our objection is insuperable to the employment of the unconstitutional and unjust means of protecting them at the expense of the consuming States.

In the hands of your honorable body the destiny of the country, under Providence, is in a great measure placed. To eradicate a disease so deep seated we know will require time and patience; but in the meantime we reasonably expect that it will not be aggravated by adding to the burdens of the oppressed; that means will be adopted to enforce the most rigid economy, the greatest practicable equality in the disbursements, and the speedy payment of the public debt, by which means the public expenditure may be reduced, and the burden that cannot at once be equalized at least be lightened.

By adopting this course your honorable body will preserve the peace and liberty of the country, and be entitled to the lasting gratitude of posterity; but should (which Heaven avert) the contrary course be pursued; should monopoly be added to monopoly, and oppression be heaped upon oppression, on them be the responsibility whose insatiate avarice or whose profligate ambition may impel the country to so fearful an extremity. Firm in the justice of our cause, we will have, even in the worst event, at least one consolation, though a poor one: that when the catastrophe comes, if come it must, those who are now pampered by the oppression of others will not have the least to lose.

EDM. WARE, *Chairman.*

W. W. STARK, *Secretary.*

ABBEVILE COURT-HOUSE, *September* 3, 1827.

Resolved, That we desire the repeal of the *whole system of protecting duties* and the abandonment of the *principle.*

Resolved, further, That this system, which we believe inexpedient upon sound principles of economy applicable to any country, is considered as a mere question of policy, particularly *inexpedient* in this country, as it necessarily leads to prohibition, and is even now injurious to the only revenue system which the country can abide; injurious to the great agricultural and commercial interests of the country; and calculated to lessen the whole sum of national wealth, to destroy our commerce, shipping interest, commercial marine, and Navy; to arrest the settlement of our public lands; to render the yeomanry of the country subservient to dangerous accumulations of capital, and thwart all the correct policy of the country.

Resolved, further, That, considering how extensive and diversified our country is, the system appears doubly pernicious, as being necessarily *sectional and unjust*, arraying against each other *hostile interests, geographically divided*, of which the protection of one is the oppression of the other.

Resolved, further, That the system is *unconstitutional*, for that the power thus to protect domestic manufactures is not given to Congress by the Constitution: which appears not only from the silence of that instrument as to such power, but from such powers being a virtual exercise of powers either expressly forbidden to Congress or in general terms reserved to the States, and from its necessarily impugning the principle of *political equality* in the States and among the citizens upon which our Government is founded.

Resolved, further, That the exercise of this power by Congress is at best a sacrifice of the spirit of the Constitution to extended construction of its *terms*, a perversion of rightful power beyond the intention of the framers of the Constitution to *dangerous* and *tyrannical* use, and a gross act of *oppression* upon a large minority by "*a majority united by common interest.*"

Resolved, further, That to us, in common with the great *consuming and exporting section* of the United States, the present tariff of protection is a tax upon consumption, which, whilst it operates upon the *manufacturing section* like a bounty from a foreign Treasury, burdens us grievously, as well by the increased price of our consumptions as by the reduced price and lessened demand of our staples of exportation.

Resolved, further, That by the operation of the present tariff, revenue system, and system of disbursements pursued by the Government, the immense bounty which we pay to the manufacturer, and the disproportionably great contributions which we make to the revenue, are *pure unrequited loss to our section of the country, and pure gain to the manufacturing section, to which both are regularly transferred;* while that section is indemnified against any loss of this great gain either from the tariff or revenue, its tax under the former being requited by the diffused benefits of the manufactures supported by our bounty, and its contributions to the latter being returned along with our contributions in the disbursements of the Government.

Resolved, further, That this state of things, if continued, will lead to *our poverty* and *misery*, and not less certainly to the *extinction of liberty* in the country by the barters of legislative favors, the bribery, corruption, *profligacy*, and utter destruction of fraternal sympathies which it will produce.

Resolved, further, That the Senators and Representatives in Congress from this State be all earnestly requested, and that our immediate Representative be solemnly enjoined, to oppose all further imposition of tariffs for protection as *utterly intolerable;* and to urge, in the most speedy mode practicable, a repeal of the whole system of protection and an abandonment of the principle; in the meantime taking care to provide for the enforcement of the most *rigid economy*, the *equal disbursement* of the revenue as far as practicable, and the speedy payment of the *public debt.*

Resolved, further, That the Legislature of our State be requested to take this subject into their most serious consideration, and guard the rights of *the State* and of its citizens.

Resolved, further, That the memorial to Congress reported by our committee be adopted, and copies furnished to our Representatives and Senators to be laid before Congress; that copies of it, and of these resolutions, be also furnished to the Senators and Representatives in Congress from this State and to the members of our State Legislature; and that the committee appointed at the last meeting be continued as a committee of correspondence and vigilance on this subject.

EDM. WARE, *Chairman.*

W. W. STARK, *Secretary.*

ABBEVILLE COURT-HOUSE, *September* 3, 1827.

20TH CONGRESS.] No. 896. [1ST SESSION.

AGAINST INCREASE OF DUTIES ON IMPORTS.

COMMUNICATED TO THE SENATE MARCH 21, 1828.

Pursuant to their adjournment, the citizens of Union district met in the court-house on Monday, the 3d instant, for the purpose of receiving the report of the committee which had been appointed at a former meeting to draught a memorial to Congress on the subject of the woolens bill. Colonel McKibbin, chairman of the committee, submitted the following memorial, and, having addressed the meeting in its favor, moved its adoption. The memorial having been read and considered, was then unanimously agreed to.

To the honorable the Senate and House of Representatives of the United States:

The memorial of the citizens of Union district, in the State of South Carolina, respectfully showeth: That they deprecate as amongst the greatest evils which could have befallen them individually and nationally the system of protecting duties which has found its way into the national code, and which was attempted to be extended and perpetuated by the bill introduced into Congress at the late session, usually called the woolens bill, and, as it is understood, will be revived in the next under circumstances but too well calculated to raise the apprehension that it will be adopted. We must be short-sighted, indeed, not to perceive in the past history and increasing demands of the advocates of this measure, and its aptitude to every article which can be manufactured in the United States, the entire exclusion of foreign competition and the consequent accumulated price at which we must purchase them.

We despair of throwing any additional light on a subject that has been already demonstrated, but may be permitted respectfully to unite our voices with those of our fellow-citizens of the south in protesting against a system fraught with so many and such alarming evils.

So far as a tariff of duties is necessary to the legitimate purpose of revenue, your memorialists, in common with the whole agricultural interest of the United States, have and would continue to meet it without a murmur, although its operation even in that shape would be in some degree unequal. But we hold that the proposed increase of the tariff on woolens, and the whole system of protecting duties in the present and probable condition of the United States, does now and will continue to act oppressively on that section of the Union to which we belong, and that the enforcement of such a system is unwise and arbitrary.

To demonstrate the truths of these conclusions, it would be sufficient to refer to the memorial of the Chamber of Commerce of the city of Charleston, and the resolutions adopted at a town meeting of the citizens of Columbia, in this State, for the reasons on which they are founded, and as containing a concise and at the same time comprehensive development of their truth. But we may be permitted to use the occasion to deplore the prevalency of a policy founded on personal and sectional considerations, tending to put in jeopardy our best interests; and the more so, that it has found its way into our National Councils.

That a nation, as well as an individual, is profited by purchasing articles of necessary consumption in that market which can and will supply her at the lowest rate and receive her surplus products in exchange, is a proposition which no sophistry can confute. That the proposed increase of the tariff is intended and will operate to compel us to purchase domestic manufactures at a higher rate than would result from a fair competition with foreign manufactures, is abundantly proved by the existing tariff and its proposed increase and extension, and that it will operate oppressively follows as a consequence.

If this burden was equally distributed amongst the different States, and was considered necessary to the public weal, we feel proud in the belief that South Carolina would be amongst the last to complain of it as an oppression; but when we feel but too sensibly the depressed and languishing state of agriculture, and the general embarrassment arising out of the sudden and violent fluctuations of the markets, and that it is imposed as a bonus to foster an influence already sufficiently powerful, silence would be criminal.

In advancing the proposition that such a measure is arbitrary, your memorialists have not overlooked the power conferred on Congress by the Constitution of the United States to lay imposts and to regulate commerce. They insist, however, that their application to the purpose of protecting domestic manufactures at the expense of agriculture and commerce is a provision at war with the spirit of the Constitution and genius of our Government. It is a tyranny which despotism would tremble to exercise, and to which freemen would disdain to submit; and we hope the day is far distant when we shall be called on to elect the alternative of submission or resistance.

Confiding in the correctness of our views and the wisdom of your councils, we submit these matters to your consideration in the earnest hope that they will be carefully weighed, and that in the end a system so unequal, oppressive, and unjust may be wholly abandoned.

Therefore, resolved, That copies of this memorial be transmitted to our Senators and Representatives in Congress to be laid before the same at their next session.

Resolved, That the proceedings of this meeting be published.

D. JOHNSON, *Chairman.*

B. M. PEARSON, *Secretary.*

SEPTEMBER 20, 1827.

20TH CONGRESS.] No. 897. [1ST SESSION.

AGAINST INCREASE OF DUTIES ON IMPORTS.

COMMUNICATED TO THE SENATE MARCH 21, 1828.

ANTI-TARIFF MEETING.

An adjourned meeting of the citizens of Kershaw district, in South Carolina, was held in Camden on the 18th instant, to receive the report of the committee appointed to draught a memorial and resolutions to Congress in opposition to the proposed tariff on woolens. Colonel J. S. Deas resumed his seat as chairman, and the following report of the committee was submitted by Colonel H. G. Nixon:

To the honorable the Senate and House of Representatives of the United States of America in Congress assembled:

The memorial of the citizens of Kershaw district, South Carolina, respectfully represents: That the citizens of Kershaw district most solemnly remonstrate against the passage of the proposed law, called the woolens bill. They believe, if enacted, that it would be unconstitutional in its tendency, unequal in its operation, and oppressive in its effects. They apprehend that it would provoke contending passions, which might disturb the harmony of the Union and convulse the operations of the Government. They think it would serve to substitute a policy doubtful and dangerous in its character for one certain and safe in its results, and tend to rivet upon them a system of restriction, Gothic in its origin, and which, through a long tract of time, has fettered the commercial spirit of the world. *Such a system* England now sincerely mourns, and from it she is this instant struggling to be free. And *such a system*, we are persuaded, if adopted here, would blight our agriculture, fetter our commerce, sap our revenue, and retard the march of our Republic to power, wealth, and greatness. The subject is a grave one; we feel it deeply. It appeals to us in the various relations of parents, freemen, patriots. We adopt with pain the monitory tone of the remonstrance, but we must firmly speak our wrongs; and we do so under the conviction that they will be heard patiently, vindicated boldly, and redressed nobly.

Your memorialists regret extremely that their manufacturing brethren continue to evince such an undying cupidity. Their grasping avarice must be checked, or the genius of the Government will depart. Glance, if you please, one moment at the short history of our manufactures. Mark how, at first, request induced encouragement; encouragement, importunity; importunity, protection; protection, in its turn, a still more eager importunity; until the system has at last almost degenerated into an odious monopoly. In 1789 woolen manufactures were encouraged by a duty of 5 per cent.; in 1816 they were protected by a duty of 25 per cent.; in 1824, by one of 33⅓ per cent.; and *now* they are indelicately craving from your liberality a duty which would amount to a prohibition of foreign fabrics. The petitions presented from New England to the last Congress professed that the tariff of 1824 was sufficient, but complained that it had been evaded at our custom-houses by false invoices and false oaths; all they prayed was to have the full benefit of that act. This could have been effected by introducing a bill to alter the act of 1824 so as to make the *report of appraisers* the rule of duty, and thus prevent the future operation of the decision of the federal court, that the *invoice shall be the rule of duty, unless proved fraudulent.* But, instead of a bill to prevent fraud upon the revenue, we were surprised by a new tariff upon woolens, utterly different in its features, and calculated to be very different in its effects from that of 1824. It contained four arbitrary minimums, ranging from 40 cents to $4, and would have operated upon coarse imported woolens as a tax of from 50 to 139 per cent.

If it be also urged that the tariff of 1824 was counteracted by England in the reduction of the duty on the importation of wool into that country, we reply, let it be met by a like reduction of duty on the importation of raw wool into the United States. It is an undisguised contest between rival manufactures; with them be the losses and the triumphs of the battle. We cannot recognize either justice or generosity in the act that would oppress and crush one branch of honest industry merely to relieve another from the slight operation of a foreign law.

The bill in question would not only operate as an inveterate tax upon the southern cultivator, but would press with invidious rigor upon the poor throughout the Union. But we oppose it not only upon the score of taxation, but upon the principle that it would be introductory of a scheme of policy which might ultimately deprive us of a market for our raw material. We believe that in proportion as we cease to import we will cease to export, for reciprocity is the soul of commerce; and in proportion as we cease to export, our agriculture will decline, for quantity will always be in proportion to demand; and as demand for our raw material decreases abroad, the less will be the quantity of the same raised at home. Besides, we apprehend that a prohibition of manufactured imports would provoke retaliation upon our agricultural exports, and this would inevitably drive our cottons from the principal manufacturing countries of the world. Interest would prompt them to trade with those nations with whom they could effect a mutual exchange of commodities. They are not dependent on us for our cottons. Brazil, with a territory extending 35° of latitude from the equator, with Egypt, Bengal, Ava, and other fertile climes, could soon be put into such a state of cultivation as to enable them to supply the world with this article. We have, therefore, just reason to dread that cumbrous system which the most enlightened nations are hurling off, in order to make commerce as bounteous as the ocean and as free as its winds.

But we are told, by way of consolation, that the north will shortly afford a market for our raw material. This yields not a ray to cheer us: it is a promise which will be "broken to the hope." We know that the manufactures of the world consume more than 1,000,000 of bales; that we now grow at least 900,000; and that of the number here grown not more than 150,000 are consumed by northern manufactures, while the remainder are exported to England, France, Germany, and other manufacturing countries. With all the protection of Government, we are persuaded that northern manufactures will not, for a long time to come, if ever, consume more than 200,000 bales. This assertion is predicated partly upon the fact that the aggregate population of this country do not consume 50,000 bales, and partly upon the principle that our manufactures cannot come in competition on equal terms, in foreign markets, with the manufactures of the Old World. True, we have sold a few coarse cottons in the Mexican and South American markets; and this has induced the wild vision that our manufactures can compete with all Asia—all Europe. But England can and will deprive us even of these limited markets on our own continent. The trade is now conducted chiefly in British vessels; and it will only be requisite for her to reduce the present duty on South American imports to induce a reciprocal reduction on English manufactured exports; and with this advantage she would drive our fabrics from those markets to seek a more friendly port, or to rot as a drug.

But without going into an argument to show the immense advantages enjoyed over us by other manufacturing countries in regard to capital, machinery, and the price of labor, we will merely state a stubborn fact, which cannot be conquered by fair argument: it is this; If, as is universally conceded, we cannot compete with the manufactures of certain other countries in our own market, after they import the raw material from us, export it manufactured to us, pay heavy excise duties upon it at home, and tonnage and other duties here—we repeat, if we cannot, with all these advantages, undersell them in our own market without levying an additional duty of 25, 50, 75, and 100 per cent. upon their commodities, is it not proof conclusive that we cannot cope with them on terms of equality in foreign markets? And if it be true that we cannot cope with them abroad, is it not equally clear that the dangerous system we are about to foster will, if encouraged, ultimately react upon the nation so as to embarrass her progress, impoverish her people, impair her energies, and, in short, produce a withering effect upon the interest it now protects, and upon every nerve of national industry?

Your memorialists also invite your serious attention to the present depressed state of southern agriculture: it is mournful indeed, and they regret to say that they attribute this depression in a limited degree to the legislation of the General Government. Taxation has quickly followed taxation in the nature of an insidious tariff on imposts, which has operated to lessen the net income of the southern cultivator. At one time, assuming the shape of a simple tax upon cordage and bagging, it fritters away more than $280,000 of his profits; at another, boldly taking the character of an onerous duty upon cottons, woolens, and other imports, it sweeps away his profits to the amount of millions. Within a few years past agricultural capital has declined at least 40 per cent. in Kershaw district; and we are a favored section compared with the low country of the State. This sudden declension has induced a general embarrassment, which must end in bankruptcy if further oppressed by Government. The planter does not realize upon his capital thus depressed more than 4 per cent. in consequence of the reduction in the price of the raw material. Without relief, we fear that it will be necessary for our labor to seek new channels, and for our capital to find other investments. At this moment we are seriously discussing the practicability and policy of adopting a rigid system of domestic economy, by cutting off all unnecessary

supplies, and making and raising what we can for use and consumption at home. And it may shortly be also necessary for us to ascertain whether we have not as abundant streams for machinery and as healthful situations for workshops; as fertile pastures for sheep, and as congenial a climate to breed them as the northern manufacturer; and whether, if the northern people will not reciprocate with us as brothers, we may not fearfully grapple with them as rivals. This, we confess, would be a last expiring alternative; for we proudly say, that the vigorous, manly, healthful pursuit of husbandry, with the mental independence it inspires, has more charms for us by far than the gloomy walls of pestilential workshop and the meagre, mindless, dependent spectres which inhabit them. We sincerely trust, then, that self-interest, if not principle, will prompt the citizens of the north to pause before they goad us into desperation. For though we would not violate the Constitution of our country for purposes of emolument, or of retaliation, or for anything earthly, still we are resolved to adopt every *constitutional* means which ingenuity can devise to evade or resist, thwart, or, if possible, crush any law or laws looking to a policy so unfeeling, unnatural, unjust, and unconstitutional, as that with which we are threatened; and if, after all our expostulations, domestic schemes, self-denials, sacrifices, and moral resistance, we find that we cannot breathe under the odious system imposed, we must make an effort to heave it off, whatever may be the shock of the Republic; for God knows we would infinitely rather die like martyrs than live and pay tribute like slaves. But we will not despair of your justice and magnanimity. We indulge the rational hope that, after hearing our complaints and weighing our cause, your "hearts will leap kindly to nature," and that you will indignantly frown on any proposition to oppress us, your brethren by birth and by political adoption. And we feel our present depressed situation the more keenly, from the fact that northern manufacturers crave additional duties at our expense, with a full knowledge of the oppression under which we groan; and this, too, at a time when they enjoy from 10 to 20 per cent. upon their capital. If correctly informed, there are manufactures in New England which realize at least 25 per cent.; manufacturing capital of a certain kind is said to be from 30 to 40 per cent. beyond par. Agricultural and mercantile funds have recently been invested in manufacturing stock at from 30 to 40 per cent. beyond par. These facts, together with the sudden increase of the capital of woolen manufactures from $10,000,000 to $40,000,000, and also the rapid investment of nearly $40,000,000 in those of cotton since the tariff of 1824, go to prove that manufacturing stock enjoys a premium which, under the existing circumstances of the country, ought at least to silence the importunity of a death-like avarice. By consulting also the amount of duties on importations, it will be found that the protection afforded by Government to *commerce, navigation,* and *agriculture united,* is not more than half as great as that extended to manufactures *alone.* The fact cannot be disguised that manufactures in this country enjoy more protection from Government, and contribute less to its support, than in any other on earth. In Great Britain the three great articles of cottons, woolens, and hardware, amounting at least to $350,000,000, including home consumption, receive no protection from custom duties, while we impose a tax of from 25 to 100 per cent. upon the two former commodities. This ought to be the last country on earth to oppress its agriculture. It should rather be protected as the most certain and bountiful source of national support. Even Great Britain, confined as she is to the area of a few thousand square miles, derives her national wealth chiefly from agriculture. The annual amount of property created in England and Ireland may be now estimated at about £440,000,000 sterling. Agriculture, in all its departments, produces at least £220,000,000. Manufactures, in all its branches, (exclusive of pasturage, which properly belongs to agriculture,) produces about £125,000,000. The number of persons engaged in agriculture are nearly five millions. The number engaged in manufactures, mechanical and other trades, exceed seven millions. Thus it appears that Great Britain, (including Ireland,) which, from local circumstances, cannot, in comparison with us, be denominated an agricultural nation, derives at least £100,000,000 more of national wealth from agriculture than from manufactures and other trades, when there are millions of people less engaged in agriculture than in all other occupations. Mark the relative quantity of labor engaged in these departments of industry, respectively, and calculate the profits of each, and you will find an almost incredible difference in favor of agriculture. Is it not to be presumed, then, if agriculture conduces so much more than manufactures to the national wealth of England, that the latter have resulted from a surplus of commercial and agricultural population? If, then, England derives such a great proportion of her wealth from agriculture, confined, as she is, to a small extent of country, and limited, as she is, in the variety of her staples, what should be the policy of the United States, with agricultural means as unlimited as her territory, which stretches from the Gulf of Mexico far towards the Artic, and expands towards the rising and the setting sun, until it meets the eastern and western oceans?

Your memorialists also believe that the proposed tariff would inflict an injury upon the commerce and navigation of the United States. In 1825 our imports amounted to $96,340,075, of which $91,902,512 were imported in American vessels; our exports the same year amounted to $99,535,388, of which at least $89,000,000 were exported in American tonnage. More than 880,000 tons of American shipping entered and 960,000 cleared the ports of the United States; while of foreign shipping about 92,000 tons entered and 95,000 cleared our ports. The past year our imports were 11,365,598 less; and our exports 21,940,066 less than those of 1825. Well, if an increased tariff should greatly decrease our exports, and even not affect our imports, it is rational to presume that the latter would be transported in foreign vessels, which is not now the case; but (to take the more gloomy, but correct view of the picture) if our imports and exports should both vastly decrease, and prohibition provoke retaliation, and these drive foreign commerce from our shore, our naval marine would fade from the ocean, and the ploughshare of ruin pass over the land.

Your memorialists also apprehend that the proposed bill would decrease the revenue. This is manifest from its real nature and object. What is its real object? To prohibit certain imports. If so, and if revenue is raised principally by duties on imports, it follows, as a necessary consequence, that as imports decrease revenue must decline. Again: it will not be contested by those the least conversant with our commercial history that the quantity of our imports have always borne a certain ratio with the quantity of our exports. In proportion, then, as we enhance the duty on importation we will raise the price of the imported article, and as we raise the price of the imported article we will reduce the quantity thereof, by reducing the means of procuring it; for it would be madness to imagine that we could purchase with the same amount an equal quantity of the same commodity taxed 25, 50, 75, and 100 per cent. as if a less tax were imposed. And as quantity decreases revenue must decline, and as revenue declines the land tax will rise; for it would be vain to attempt to raise revenue to any extent in this country by excise duties. If such would be the effect upon the revenue, the only alternative would be to resort to *direct taxation.* This the republican spirit of the American people would not brook. A pen

dipped in gall could not indite terms bitter enough to describe our antipathy of a policy which would warm into being swarms of tax-gatherers and excisemen, to prey like harpies upon our property, and to profane our very family altars by prying into our very household effects.

Your memorialists will conclude by simply protesting against the constitutionality of the bill. They decline a discussion of this point. They have not the vanity to presume that they could afford you a single gleam of light upon it. They merely glance at it as one of the strong grounds of remonstrance. They will only say that the power to "lay and collect duties" was granted to Congress for a specific purpose—revenue. This cannot be denied by the friends of the bill. If so, we ask, why does the bill, on its face, purport to be for revenue alone, when it is really intended to destroy it by prohibiting certain imports? Because, say its advocates, if thus enacted it would be pronounced unconstitutional by the federal judiciary. If, then, an object would be unconstitutional if expressed by a law, it follows that it would also be unconstitutional if implied by a law. A law constitutional in its features, but calculated and intended to be unconstitutional in its effects, is as gross a violation of the Constitution as if the purpose to be effected had been expressed. Hence it results that as the proposed bill purports to be for a constitutional object, but is insidiously intended for one not constitutional, it is a violation of the spirit of the Constitution. These views are confirmed by the 216th page of the Journal of the Federal Convention, where it will be seen that a proposition was distinctly made to give Congress the power to "establish rewards and immunities for the promotion of manufactures," and not adopted.

These are some of the reasons which have influenced this remonstrance. We trust they will not be in vain. They appeal to your justice, your liberality, your patriotism, your honor. They are made by citizens of the same Republic and by descendants of the same sires. They flow from bosoms which throb with patriotic devotion for the Government and for the Union. And be it not forgotten that they come from men who profess to be intimately acquainted with their rights, who have a keen sense of injustice, and who foster an immortal horror of oppression. We forbear to indulge our feelings. Could they speak, they would utter "words that burn." As American patriots, we will bury them in our hearts, and address you in the mild but firm tone of respectful remonstrance. Therefore—

1. *Resolved*, That we see in the proposed woolens bill, and the means now using to force its passage, the act of *interest* and *power* against *justice* and the *Constitution*.

2. *Resolved*, That it should be resisted by all *constitutional means*, both in its passage and its injurious operation on us, and that for that purpose a committee of three persons be appointed, whose duty it shall be to correspond with the other districts of this State generally, and that their attention be drawn to the following objects: First, to ascertain and communicate through the medium of the public prints all such modes of investiture of capital as may direct enterprise into other channels; and, second, how far it would be to our advantage to make at home all the articles used by us and in our occupations.

3. *Resolved*, That the only "true American system" is that which leaves to industry and enterprise its own reward, unshackled by restraints of any kind; that which encourages a liberal intercourse with all and gives a preference to none.

4. *Resolved*, That copies of the above memorial and resolutions be forthwith transmitted to the Governors of the several States, to our Senators and Representatives to be laid before Congress, and to the other districts of this State.

A short and animated discussion arose on the constitutionality of the proposed law, but the question was almost unanimously decided in favor of the report of the committee.

The following gentlemen were appointed a committee to carry into effect the objects embraced in the second resolution, viz: Colonel H. G. Nixon, W. W. Lang, Esq., and Colonel J. S. Deas, who was added on motion. The meeting then adjourned *sine die*.

JAMES S. DEAS, *Chairman*.

T. P. EVANS, *Secretary*.

20TH CONGRESS.] No. 898. [1ST SESSION.

AVERAGE ANNUAL AMOUNT OF PUBLIC MONEYS IN THE BANK OF THE UNITED STATES AND ITS BRANCHES.

COMMUNICATED TO THE SENATE MARCH 24, 1828.

TREASURY DEPARTMENT, *March* 21, 1828.

SIR: In obedience to a resolution of the Senate of the 12th instant, "directing the Secretary of the Treasury to report to the Senate the average annual amount of public moneys in the Bank of the United States and its branches from the years 1817 to 1827, inclusive," I have the honor to submit a communication of the Treasurer of the United States which contains the information required.

I have the honor to be, very respectfully, your most obedient servant,

RICHARD RUSH.

Hon. the PRESIDENT *of the Senate*.

TREASURER'S OFFICE, *March* 20, 1828.

SIR: I have the honor, in compliance with your reference to this office of the resolution of the Senate of the 12th instant, to report that the average annual amount of public money in the Bank of the United States and its branches from 1817 to 1827, inclusive, as ascertained by the accounts settled quarterly at the Treasury, was $3,554,756 50.

I have the honor to be, sir, with great respect, your obedient servant,

MICHAEL NOURSE, *Acting Treasurer of the United States*.

Hon. RICHARD RUSH, *Secretary of the Treasury*.

20TH CONGRESS.] No. 899. [1ST SESSION.

UNEXPENDED BALANCES OF APPROPRIATION, SURPLUS IN TREASURY, AND AMOUNT APPLIED TO THE SINKING FUND, FROM 1817 TO 1827.

COMMUNICATED TO THE SENATE MARCH 26, 1828.

TREASURY DEPARTMENT, *March* 24, 1828.

SIR: In obedience to a resolution of the Senate of the 10th instant, "directing the Secretary of the Treasury to inform the Senate what amount of unexpended balances of appropriations remained in the Treasury of the United States on the first day of each year, and at the adjournment of Congress in each year, from 1817 to 1827, inclusive; also what amount of surplus money above the sums appropriated for the service of each year remained in the Treasury at the adjournment of Congress in each year, from 1817 to 1827, inclusive; and in what years of said term any part of said surplus, and how much thereof, was paid to the Commissioners of the Sinking Fund, according to the fourth section of the act of the 3d of March, 1817, entitled "An act to provide for the redemption of the public debt," I have the honor to transmit the statements marked A, B, and C, accompanied by an explanatory letter from the Register of the Treasury, which contain the information required.

I have the honor to be, very respectfully, your obedient servant,

RICHARD RUSH.

Hon. the PRESIDENT *of the Senate.*

TREASURY DEPARTMENT, *Register's Office, March* 20, 1828.

SIR: I have the honor, in compliance with your reference to this office of the resolution of the Senate of the 10th instant, relative to the unapplied balances of appropriations in the years 1817 to 1827, inclusive, and to what years any application was made, under the 4th section of the act of the 3d of March, 1817, towards the redemption of the public debt, to transmit a statement (A) exhibiting as far as practicable the information required. In explanation, permit me to state that, as the accounts of receipts and expenditures are adjusted quarterly at the Treasury, and the balances of appropriations at the adjournment of Congress not exhibited on the records, the close of the quarters in which the adjournments took place have therefore been assumed as a day approximating sufficiently near to the period specified to meet the spirit of the resolution, to wit, on the 31st of March, in the years 1817, 1819, 1821, 1823, 1825, and 1827, and on the 30th of June in every alternate year.

I beg leave also to observe, that it was found impracticable to state the balance of the appropriations for the services of the year distinct from what might have remained of the balances of the previous years, as the payments prior to the adjournment of Congress have been made without specific reference to either; I have therefore added in the statement (A) the previous balances (column No. 1) to the appropriations for the service of the year, (column No. 2,) as exhibited in the third column. No. 4 exhibits the payments during three or six months, and No. 5 the total balances of appropriations to be satisfied at the close of the quarters in which Congress adjourned. Column No. 6 shows the means in the Treasury to meet the appropriations, and No. 7 the amount that would be required over the means then in the Treasury fully to satisfy all demands for the year. Column No. 8 presents the only payment made, under the 4th section of the act of the 3d of March, 1817, on account of the public debt, which payment, however, left in the Treasury at the end of the year a sum (exclusive of unavailable funds) short of half a million of dollars, and short of the appropriations then to be satisfied of nearly five millions, as is exhibited in the statement (marked B) herewith also enclosed.

As the balances of appropriations in column No. 1, statement A, are exclusive of the balances remaining unapplied of the annual appropriation of $10,000,000 on account of the debt, I beg leave to enclose a statement (marked C) in which those balances are particularly stated.

I have the honor to be, sir, with great respect, your obedient servant,

JOSEPH NOURSE, *Register.*

Hon. RICHARD RUSH, *Secretary of the Treasury.*

A.

Statement of the balances of appropriations which were unsatisfied on the first day of each year from 1817 *to* 1827, *inclusive; the amount of appropriations for each year; the aggregate of the balances at the commencement of and the appropriations for each year; the payments on account of these appropriations to the end of the quarter in which the adjournment of Congress took place in each year, from* 1817 *to* 1827, *inclusive; exhibiting also the balances of appropriations that remained to be satisfied at the end of the said quarters, and the means in the Treasury to meet those balances; also the payments on account of the debt under the fourth section of the act of the* 3d *of March,* 1817.

Years.	No. 1. Balances of appropriations which were to be satisfied on the first of each year, from 1817 to 1827, inclusive.	No. 2. Appropriations for each year, from 1817 to 1827, inclusive.	No. 3. Aggregate of these appropriations and balances.	No. 4. Payments on account of these appropriations from the beginning of each year to the end of the quarter in which the adjournment of Congress took place.	No. 5. Balances of appropriations that remained to be satisfied at the end of the quarter in which the adjournment of Congress took place in each year.	No. 6. Means in the Treasury (including unavailable funds) to meet these appropriations.	No. 7. Funds requisite over the means in the Treasury to meet all unsatisfied appropriations at the end of the quarter in which the adjournment of Congress took place.	No. 8. Payment on account of the debt under the fourth section of the act of the 3d March, 1817.
1817	$4,686,012 04	$34,759,460 38	$39,445,472 42	$10,122,298 70	$29,323,173 72	$22,690,957 74	$6,632,215 98	*b* $4,978,177 16
1818	4,618,796 22	24,996,715 08	29,615,511 30	19,908,628 06	9,706,883 24	5,810,468 00	3,896,415 24	.....
1819	5,432,379 12	24,109,459 80	29,541,838 92	5,751,967 12	23,789,871 80	2,065,495 48	21,724,376 32	.....
1820	*c* 3,140,476 36	25,497,553 26	28,638,029 62	11,975,238 74	16,662,790 88	2,628,737 58	14,034,053 30	.....
1821	*c* 5,399,619 04	18,435,466 61	23,835,085 65	5,336,286 24	17,499,797 41	*a*	18,276,544 01	.....
1822	*c* 2,758,316 41	20,508,017 81	23,246,334 22	8,902,410 73	14,343,923 49	2,497,418 00	11,846,505 49	.....
1823	*c* 2,746,360 90	20,190,113 81	22,936,374 71	4,471,601 01	18,464,773 70	5,165,066 30	13,299,707 40	.....
1824	*c* 3,001,500 01	25,830,635 95	28,832,136 60	13,637,492 97	15,194,643 09	7,855,791 15	15,338,851 94	.....
1825	*c* 3,228,627 91	22,892,544 72	26,121,172 63	5,670,631 12	20,450,541 51	6,753,949 08	13,696,592 43	.....
1826	*c* 4,352,909 78	23,255,413 09	27,608,322 87	14,190,010 01	13,418,312 86	4,079,057 20	9,339,255 66	.....
1827	*c* 4,294,175 71	23,172,096 39	27,466,272 10	4,802,858 06	22,663,414 04	7,293,113 23	15,370,300 81	.....

a Balance against the Treasury on the 1st of April, 1821, $776,746 60.

b As this sum was actually applied in 1818, under the fourth section of the act of the 3d March, 1817, it is presumed that the state of the Treasury did at some period of the year justify the application, although the money in the Treasury (including unavailable funds) at the end of the year amounted to only $1,478,526 74, (per statement B,) and the unsatisfied appropriations at the same period to $5,432,379 12.

c The balances are exclusive of the balances unapplied of the annual appropriation of $10,000,000 on account of the debt, as particularly noted in the accompanying statement C.

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, March* 19, 1828.

C.

Statement of the amount which remained unapplied of the annual appropriation of $10,000,000 *on account of the public debt at the end of each year, from* 1819 *to* 1827, *inclusive.*

1819	$2,296,178 13
1820	3,667,663 85
1821	5,300,570 23
1822	7,451,410 56
1823	11,921,604 70
1824	5,353,210 94
1825	3,256,166 16
1826	2,214,721 56
1827	2,213,135 57

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, March* 19, 1828.

B.

Statement exhibiting the balances in the Treasury on the 1st day of January of each of the years from 1817 to 1828, inclusive; showing also the amount of unsatisfied appropriations and unavailable funds; the balance in the Treasury, exclusive of those sums, at the commencement of the years in which a balance over those sums existed; and the amounts in other years requisite, in addition to the available money in the Treasury, to meet the amount of unsatisfied appropriations; exhibiting also the amount paid on account of the principal and interest of the public debt in each year, with references to the appropriations under which the payments were made.

Years.	Balance of money in the Treasury on the 1st of January.	Amount of unapplied appropriations and unavailable funds, 1st of January, exclusive of the balances of the annual appropriation of $10,000,000 for the public debt.	Balance in the Treasury, exclusive of unsatisfied appropriations and unavailable funds, 1st of January.	Amount requisite, in addition to the money in the Treasury, (exclusive of unavailable funds,) to meet unsatisfied appropriations, 1st January exclusive of those for the debt.	Years.	Amount paid in each year on account of the principal and interest of the debt.	APPROPRIATIONS OUT OF WHICH THE PAYMENTS ON ACCOUNT OF THE DEBT WERE MADE.				
							Of $10,000,000, per 2d section of the act of the 3d March, 1817.	Of $9,000,000, per the 3d section of the act of the 3d March, 1817.	Of the $4,000,000, per the 3d section of the act of 3d March, 1817.	Out of the appropriation by law for the redemption of Treasury notes.	Out of so much of the surplus money in the Treasury, agreeably to the 4th section of the act of the 3d March, 1817.
1817	$22,033,519 19	$5,686,012 04	$16,347,507 15		1817	$25,423,036 12	$10,000,000 00	$9,000,000 00	$2,830,108 52	$3,592,927 60	
1818	14,989,465 48	5,618,796 22	*9,370,669 26		1818	21,296,306 04	7,169,891 48			9,148,237 40	$4,978,177 16
1819	1,478,526 74	6,432,379 12		$4,953,852 38	1819	7,703,821 87	7,703,821 87				
1820	2,079,992 38	4,140,476 36		2,060,483 98	1820	8,628,514 28	8,628,514 28				
1821	1,198,461 21	6,399,619 04		5,201,157 83	1821	8,367,093 62	8,367,093 62				
1822	1,681,592 24	3,738,316 41		2,056,724 17	1822	7,849,159 67	7,849,159 67				
1823	4,237,427 55	3,746,260 90	491,166 65		1823	5,529,805 86	5,529,805 86				
1824	9,463,922 81	4,001,500 01	*5,462,422 80		1824	16,568,393 76	16,568,393 76				
1825	1,946,597 13	4,238,627 91		2,292,030 78	1825	12,099,044 78	12,099,044 78				
1826	5,201,650 43	5,352,909 78		151,259 35	1826	11,039,444 60	11,039,444 60				
1827	6,358,686 18	5,294,175 71	1,064,510 47		1827	10,001,585 99	10,001,585 99				
1828, (est.)	5,801,015 87	4,773,021 50	†1,027,994 37		1828						
			17,416,763 55	16,705,508 49							

* There was no debt to which part of this balance could be applied.
† This sum is larger than that exhibited in the Secretary's report, arising from the receipts in 1827 being more than was estimated at the time th report was presented, and from amounts carried to the surplus fund.

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, March* 19, 1828.

20TH CONGRESS.] No. 900. [1ST SESSION.

PRODUCT OF THE CUSTOMS, 1824-'25-'26.

COMMUNICATED TO THE SENATE MARCH 28, 1828.

TREASURY DEPARTMENT, *March* 26, 1828.

SIR: In obedience to a resolution of the Senate of the 12th instant, "directing the Secretary of the Treasury to lay before the Senate a detailed statement of the product of the customs for the last three years, so as to show the annual and the average amount of revenue derived from each article subject to duty for that period," I have the honor to submit a letter of the Register of the Treasury, accompanied by the statement required.

I have the honor to be, sir, very respectfully, your most obedient servant,

RICHARD RUSH.

Hon. the PRESIDENT *of the Senate.*

TREASURY DEPARTMENT, *Register's Office, March* 26, 1828.

SIR: I have the honor to transmit herewith a statement in detail, exhibiting the product of the customs for the years ending on the 31st of December, 1824, 1825, and 1826; and also an average of the same; prepared in obedience to a resolution of the Senate of the United States of the 12th instant.

I have the honor to be, with great respect, sir, your obedient servant,

JOSEPH NOURSE, *Register.*

Hon. RICHARD RUSH, *Secretary of the Treasury.*

Statement exhibiting the gross amount of duties which accrued on merchandise imported during the years ending the 31st December, 1824, 1825, and 1826, together with an average of the same for three years.

SPECIES OF MERCHANDISE.	DUTIES ON MERCHANDISE IMPORTED.			
	1824.	1825.	1826.	Average of three years.
Value, at 7½ per cent	$74,486	.....	.....	$24,828 67
12....do	155	$874	$603	544 00
12½...do	140,269	402,511	266,390	269,723 33
15....do	2,144,874	774,549	783,019	1,234,147 33
20....do	1,375,146	1,972,503	1,173,977	1,507,208 67
25....do	5,082,697	9,010,971	5,735,730	6,609,799 33
30....do	1,826,816	1,924,827	503,491	1,418,378 00
33½...do	.....	1,756,515	2,044,016	1,266,843 67
35....do	733	5,492	1,354	2,526 33
40....do	13,390	51,223	37,473	34,028 67
50....do	84,526	284,451	171,570	180,182 33
Carpets, &c., Brussels	14,656	42,017	28,649	28,440 67
Venetian	57,514	130,992	154,846	114,450 67
other	142	1,025	2,061	1,076 00
Cotton bagging	81,114	153,256	67,189	100,519 67
Wine, Madeira	121,293	170,452	145,842	145,862 33
Burgundy	4,852	13,332	16,057	11,413 67
Sherry and St. Lucar	17,777	19,193	29,479	22,149 67
Lisbon, Oporto, &c	141,075	137,505	161,219	146,599 67
Teneriffe, Fayal, &c	67,431	77,852	73,227	72,836 67
claret, in bottles	23,756	32,876	38,913	31,848 33
all other, in casks	242,049	380,831	377,299	333,393 00
Spirits from grain	447,724	540,173	190,909	392,935 33
other materials	2,158,466	1,471,357	1,469,526	1,699,783 00
Molasses	645,412	622,325	684,447	650,728 00
Vinegar	712	1,989	2,907	1,869 33
Beer, ale, and porter	13,015	12,682	13,756	13,151 00
Oil, spermaceti	.....	1	.....	33
whale and other fish	65	52	84	67 00
hemp seed	.....	6,880	.....	2,293 33
olive, in casks	17,519	32,677	13,221	21,139 00
rape seed	.....	5	.....	1 67
castor	48	1,070	64	394 00
linseed	6,095	20,195	38,052	21,447 33
Teas, Bohea	36,095	36,905	33,874	35,624 67
Souchong	556,341	484,934	484,933	508,736 00
Hyson Skin, &c	512,659	959,262	799,756	757,225 67
Hyson and Young Hyson	1,303,154	1,640,453	2,038,353	1,660,653 33
Imperial	261,407	297,894	356,735	305,345 3

STATEMENT—Continued.

SPECIES OF MERCHANDISE.	DUTIES ON MERCHANDISE IMPORTED.			
	1824.	1825.	1826.	Average of three years.
Coffee	$2,063,551	$2,202,308	$1,999,948	$2,088,602 33
Cocoa	69,280	53,202	91,752	71,411 33
Chocolate	62	81	92	78 33
Sugar, brown	2,324,530	1,870,561	2,432,287	2,275,792 67
white	470,859	336,658	333,317	380,278 00
candy and loaf	128	153	283	188 00
other, refined	15	14	62	30 33
Fruits, almonds	18,306	33,084	17,309	22,899 67
currants	4,613	2,854	13,353	6,940 00
prunes and plums	7,406	6,027	6,538	6,657 00
figs	18,001	27,842	18,004	21,282 33
raisins, jar, &c	59,797	75,978	107,267	81,014 00
other	55,052	51,443	69,868	58,787 67
Candles, tallow	2,152	2,899	6,685	4,245 33
wax and spermaceti	18	244	227	163 00
Cheese	2,923	3,545	3,772	3,413 33
Soap	11,754	17,094	8,407	12,418 33
Tallow	6,715	1,624	3,460	3,933 00
Beef and pork	16	8,413	14,654	7,694 33
Hams and bacon	259	531	1,341	710 33
Lard	.....	12	7	6 33
Butter	126	92	146	121 33
Saltpetre, refined	1,846	37	211	698 00
Vitriol, oil of	1,435	984	.....	806 33
blue or Roman	.....	367	.....	122 33
Camphor, crude	3,974	4,616	4,871	4,487 00
refined	.....	28	403	143 67
Salts, epsom	6,631	4,454	271	3,785 33
glauber	4	6	.....	3 33
Spices, Cayenne pepper	16	29	21	22 00
ginger	30	818	54	300 67
mace	7,631	23,715	4,211	11,852 33
nutmegs	27,351	74,267	7,876	36,498 00
cinnamon	14,157	13,402	7,388	11,649 00
cloves	20,697	20,910	34,730	25,445 67
pepper, black	213,046	279,583	280,413	257,680 67
pimento	75,724	54,053	36,287	55,354 67
cassia	45,581	58,926	61,334	55,280 33
Tobacco, manufactured, other than snuff	262	43	3,407	1,237 33
Snuff	750	561	242	517 67
Indigo	86,247	121,032	157,615	121,631 33
Cotton	22,921	10,259	6,227	13,135 67
Gunpowder	5,621	5,499	3,927	5,015 67
Bristles	5,295	5,181	4,827	5,101 00
Glue	2,418	2,518	601	1,845 67
Paints, ochre, dry	5,373	5,192	9,293	6,619 33
in oil	265	65	80	136 67
white and red	130,221	74,095	73,551	92,622 33
whiting	2,900	2,470	3,815	3,061 67
Lead, pig, bar, and sheet	46,250	115,082	115,984	92,438 67
manufactured into shot	10,174	4,040	3,871	6,028 33
Cordage and cables, tarred	3,164	5,722	201	3,029 00
tarred	24,089	48,094	36,745	36,309 33
untarred	1,910	8,903	6,758	5,857 00
Twine, yarn, seine, &c	14,402	16,428	13,074	14,634 67
Corks	5,581	13,964	15,976	11,840 33
Copper, rods and bolts	175	4,461	1,529	2,055 00
nails and spikes	12	103	47	54 00
Iron, muskets	7,266	47,313	19,947	24,842 00
rifles	3	43	403	149 67
wire, not above No. 18	22,588	29,086	32,002	27,892 00
above No. 18	25,123	18,513	19,690	21,108 67
tacks, not above 16 oz	1,573	1,626	846	1,348 33
above 16 oz	183	330	68	193 67
nails	18,238	19,458	10,145	15,947 00
spikes	3,162	1,114	1,094	1,790 00
chain cables, &c	8,159	12,492	11,439	10,696 67
mill cranks	.....	7	8	5 00
mill saws	1,274	1,496	1,510	1,426 67
anchors	2,159	1,020	1,458	1,545 67
anvils	4,235	11,753	8,939	8,309 00
hammers and sledges	641	1,657	379	892 33
castings, vessels	6,436	12,671	6,886	8,661 00
other	12,051	4,912	8,850	8,604 33
round and braziers' rods	1,283	1,744	12,869	5,298 67
nail and spike rods	289	422	11,868	4,193 00

STATEMENT—Continued.

SPECIES OF MERCHANDISE.	DUTIES ON MERCHANDISE IMPORTED.			
	1824.	1825.	1826.	Average of three years.
Iron, sheet and hoop	$89,689	$65,850	$68,517	$74,685 33
slit and rolled	.....	2	240	80 67
pig	6,314	9,447	17,939	11,233 33
bar, rolled	104,073	128,560	126,559	119,730 67
hammered	360,029	450,789	354,509	388,442 33
Steel	21,325	39,115	25,287	28,575 67
Hemp	139,481	159,974	126,789	142,081 33
Alum	524	8	10	180 67
Copperas	10,652	7,472	9,072	9,065 33
Flour, of wheat	209	45	20	91 33
Salt	848,291	929,635	860,457	879,461 00
Coal	45,326	48,998	60,796	51,706 67
Wheat	144	864	289	432 33
Oats	2	96	1,276	458 00
Potatoes	722	3,792	6,925	3,813 00
Paper, folio and quarto post	2,370	3,822	1,798	2,663 33
foolscap	58,636	282,675	89,887	143,732 67
printing	146	266	155	189 00
sheathing	1,043	3,974	1,541	2,186 00
all other	1,438	7,686	24,212	11,112 00
Books, printed before 1775	64	49	23	45 33
other than English	1,503	4,548	4,450	3,500 33
Latin or Greek, bound	366	882	1,191	813 00
in boards	203	912	359	491 33
all other, bound	2,111	5,828	3,043	3,660 67
in boards	5,091	21,577	10,589	12,419 00
Glass, cut, and not specified	590	1,165	817	857 33
other articles	7,902	20,487	19,861	16,083 33
apothecaries' vials	2,974	3,832	5,765	4,190 33
bottles	20,253	33,570	55,047	36,290 00
window	9,165	20,260	16,239	15,221 33
uncut, in plates	517	307	1,057	627 00
demijohns	4,610	12,136	17,942	11,562 67
Fish, dried or smoked	1,501	1,626	630	1,253 00
salmon, pickled	3,431	3,122	3,112	3,221 67
mackerel pickled	1,145	414	139	566 00
other, pickled	632	648	244	508 00
Shoes, silk	492	374	473	446 33
all other	921	1,041	1,568	1,176 67
Boots and bootees	335	479	395	403 00
Cigars	36,378	59,357	51,149	48,961 33
Playing cards	1,989	4,829	406	2,408 00
Discriminating duty on French vessels	.....	2,558	1,068	1,208 67
	25,482,119	31,656,397	26,083,886	27,740,900 63
Duties on duck imported previous to June 30, 1824	3,212	25	4	1,080 33
Total	25,485,631	31,656,422	26,083,890	27,741,980 96

NOTE.—Articles which paid a duty of 7½ per cent. ad valorem previous to the 30th of June, 1824, are now subject to a duty of 12½ per cent. Said duck, previous to said day was subject to specific duties, now pays a duty of 15 per cent. ad valorem. Duties accruing in 1827 cannot now be stated, as the accounts of the customs are under adjustment.

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, March* 26, 1828.

20TH CONGRESS.] No. 901. [1ST SESSION.

AGAINST INCREASE OF DUTIES ON IMPORTS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES MARCH 31, 1828.

At a numerous meeting of the inhabitants of the town of Red Hook, in the county of Dutchess, opposed to the prohibitory system, and without reference to their political opinions, held at the house of David Wagar, pursuant to notice, on the 7th instant, Dr. Abijah G. Benedict was chosen chairman, and John J. Waldorf appointed secretary. It was

Resolved, That the chairman, together with George A. Shufeldt and John R. Ostrom, be a committee to draught and report resolutions to this meeting. The committee accordingly reported the following resolutions:

Resolved, That we, as free citizens of the most prosperous and free country in the world, regret that a portion of our fellow-citizens have, for the purpose of carrying into effect a measure ruinous to our commerce, revenue, and the agricultural interests of the country, represented us to the Congress of the United States as in a depressed and impoverished condition, when, in truth and in fact, the district of country which we inhabit, and as far as our acquaintance extends, the farming and agricultural interests were perhaps never, since the Federal Union, more prosperous and flourishing, and when their prospects, under the protection of Divine Providence, were never more flattering.

Resolved, That in the sense of this meeting the present duties are a sufficient protection to the gradual increase of our manufactories, which have done, and will continue to grow up prosperously with the increase of population, the accumulation of wealth, and the development of the physical and moral power, and the display of the energies of this vast and extensive country.

Resolved, That in the sense of this meeting the proposed system would create manufactories without solid and substantial capital, consequently liable to the slight changes and fluctuations of the times, which, under less prosperous circumstances under which we now live, a miserable, unhealthy population would be thrown upon this community.

Resolved, That John B. Roose, John Morsel, Jacob Benner, William Waldorf, William Bunner, Nicholas Pulner, and John R. Ostrom, be appointed a committee to procure the names to these resolutions of the inhabitants of said town who did not attend this meeting and who are opposed to the prohibitory system.

Resolved, That we concur in the memorial adopted by the meeting held at the house of William Germond, in Pleasant Valley, on the 18th day of February last, of which William Bard, Esq., was chairman, and Joseph Williams and Joseph C. Hoffman, Esqs., secretaries; and that the proceedings of this meeting be signed and published.

A. G. BENEDICT, *Chairman.*

JOHN J. WALDORF, *Secretary.*

20TH CONGRESS.] No. 902. [1ST SESSION.

FOR SPECIFIC DUTY ON IMPORTED SLATE.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES MARCH 31, 1828.

To the honorable the House of Representatives of the United States:

The petition of the New York Slate Company respectfully showeth: That your petitioners formed an association in the year one thousand eight hundred and two, and were incorporated by the Legislature of the State of New York in the year 1810, with a capital of two hundred thousand dollars, for the purpose of opening and working slate quarries in said State, on the borders of the Hudson river.

That your petitioners raised a capital, and applied the same in purchasing, opening, and working said quarries, and in making the necessary arrangements for transporting the slate to market.

That your petitioners have continued to work the said quarries since the time of their association, and have furnished large supplies of slate of the best quality for covering the roofs of houses, which have been used in most of the principal cities of the United States; that the said quarries are abundant and capable of furnishing increased quantities of this valuable and important material for building.

That your petitioners, after the most frugal and industrious prosecution of the business for twenty-five years, greatly to the advantage of the public and saving to the country, have not been able to make but two dividends of profits in the whole time, and none for the last fifteen years, owing to the importation of foreign slate and the supply of the market at low prices by reason of the low rate of duty charged thereon.

That your petitioners are discouraged in their business, and must abandon this branch of productive labor, so beneficial to the country, and, by retiring from competition, leave the market to be supplied by foreign importation, and at increased prices, unless they can receive from your honorable body the same protection and support which has so wisely and beneficially been extended to other manufacturing and productive labor of the United States.

Your petitioners therefore humbly pray that such specific in lieu of the present ad valorem duty may be laid on all slates imported into the United States, as in the wisdom of Congress may be found just and proper.

And your petitioners, as in duty bound, will ever pray, &c.

ANTHONY STEENBACH, *President.*

JNO. MCCOMB, *Secretary.*

The memorial of inhabitants of the towns of Rhinebeck and Clinton, in Dutchess county, State of New York, respectfully represents: That the New York Slate Company owns a large tract of land in the last mentioned town, on which were extensive quarries of slate, which have been worked for near *twenty-five* years past, and on which they have expended large sums of money in procuring a domestic material, and giving employment to many poor men and their families, besides affording an article so essential in building, at a price far below what the imported would be were none of our own obtained, and which the increasing opening of the country will further afford; but that, owing to the present mode of collecting the duty on imported slate, they have been compelled to suspend their operations and discharge their men until some protection is afforded by the General Government; they therefore respectfully solicit your honorable body to consider this matter, and, in place of the present ad valorem duty, to enact a specific one, in order that all imported slate may pay a duty on the quantity landed in the United States, and not on the amount of the foreign invoice cost, as at present estimated.

All of which is respectfully submitted.

RHINEBECK, *December* 30, 1827.

NEW YORK, *March* 16, 1828.

SIR: Indisposition has prevented me from handing you the enclosed papers relative to the importation of foreign slate. The statement from the custom-house books will show the duty collected on slate imported here for 1826, and amounts to a small sum *on the quantity*. The importations for 1827 have been still larger, but we have not obtained a statement from the custom-house, thinking sufficent is shown of the present unfair impost; and you will please observe that it is the small and middle sizes, say 12, 14, and 16 inches, which mostly interferes with us, being freighted by the ton, and duty collected on the cost instead of the quantity. The larger sizes cost too high in Wales, and the expenses of freight is not in proportion to the others, so that they cannot be delivered here as low; and if a manufacturer has a surplus stock of small slate on hand, he obtains an advance on them from a London or Liverpool agent, and sends them off to this country for sale. Besides, the present mode of building and slating by contract has caused the small and middle sizes to be more generally used, owing to their thinness, in not requiring so many rafters, and more despatch in handling and laying on the roofs, but many recent fires have shown their insecurity.

Enclosed is also a petition from the inhabitants of Dutchess county in our behalf. They are very desirous of having the quarries again worked, as it employed many people and caused considerable circulation of money among them.

Any further information or service that I can render in showing the present improper mode of collecting the duties on imported slate will be given whenever required.

I am, respectfully, sir, your obedient servant,

J. C. NEWTON, *Treasurer*.

LYNDE CATLIN, Esq.

Statement of duty paid on Welsh slate imported at New York in the year 1826, *as taken from the custom-house entries.*

	Cost sterling		Duty paid.
203,360 countesses	£1,116 12 8, or	$5,454 00	$1,363 50, 20 by 10 inches.
952,000 small ladies	1,358 8 6, or	6,635 00	1,658 75, 14 by 7 inches.
864,220 ladies	2,087 3 8, or	10,194 00	2,548 59, 16 by 8 inches.
609,120 doubles	796 15 11, or	3,892 00	973 00, 12 by 6 inches.
20,360 dutchesses	161 0 2, or	786 00	196 50, 24 by 12 inches.
2,640,060			
50 tons of imperials	140 10 0, or	686 00	171 50, 30 by 16 inches
	5,660 10 11	27,647 00	6,911 84

20TH CONGRESS.] No. 903. [1ST SESSION.

IN FAVOR OF INCREASE OF DUTIES ON IMPORTS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES MARCH 31, 1828.

To the honorable the Senate and House of Representatives in Congress assembled:

The subscribers, inhabitants of the county of Delaware, in the State of New York, respectfully petition: That the tariff pending before your honorable body may be passed the present session in such adapted form as to give effectual protection and encouragement to the various internal industry of the country, agricultural and manufacturing equally with commercial.

Waiving to reiterate further than to refer to the facts and arguments of the case so often and justly urged, your petitioners, feeling the ruinous effects of inadequate protection, prefer but to glance at these and to pray for relief.

For lack of adequate protection our internal industry universally languishes.

For want of the more judicious distribution and application of our labor which such protection alone can invite and assure, agriculture is overstocked, overdone, and unproductive.

For want of the home market which the same protection can alone create, perpetuate, and increase to any required extent, our surplus produce and raw materials are rotting on our hands or selling at impoverishing prices.

For want of that adequate protection to our own in contradistinction to foreign industry, which can alone induce a wiser distribution and direction of our labor, and create, increase, and assure the home market, so indispensable to our welfare, the whole grain-growing and grazing districts of our country are in distress; our surplus of cultivation and pasturage has fallen an average of at least one-half, our live stock no less; our lands and farms, following the down-hill suit, have sunk thirty, fifty, and sixty per cent., producing total ruin to thousands and tens of thousands of families in all parts of by far the greater portions of the Union.

For lack of the same relief various and important of our manufactures drag heavily and spiritless; and that of wool, which ought to be the great staple of the east, and north, and west, stricken and sickened with foreign importations, struggles but with barely equivocal life.

In the depression all participate; midst a fulness scarcely less fatal than famine, the farmer sees his surplus perishing on his hands or selling for less than cost; his stock unsaleable at bare saving; his lands depreciating under his feet. The manufacturer hears the transatlantic cry, "crush him," "crush him," and sees the country inundated with foreign commodities bearing down all competition. Every description of laborers in each vendor of foreign goods beholds a collector of tribute for foreign countries, a gleaner of the scattered shillings left us to send athwart the Atlantic to pamper and aggrandize the self-same monarchy that would still inthral us by guile, as erst by force, and from which, till we encourage and protect our own industry and manufacture for ourselves, we are but half emancipated.

The vortex of depression and despondence drags down all in its gorge. The rich and honorable, disdaining to fatten on distress, above converting others' necessities into their own opportunities, are less rich. The middling classes are growing poor; the poor yet poorer.

In this situation fellow-sufferers in a calamity, not local but national, not confined but spread, and spreading far and wide, and that unless stayed must of necessity speedily overtake and overwhelm city as well as country, the south as well as the east, and north, and west; and not unconscious of our rights as well as of our privileges, we look to Congress as the Conscript Fathers of the country, and pray them without further delay to pass a tariff, not inert or partial, but one that, by inviting and inciting to a more judicious distribution and application of our labor, will create and perpetuate the home market so indispensable to our prostrate agriculture; one that, by amply protecting American industry in its multiplied forms from being crushed by foreign competition, by equally protecting the triple sisters—agriculture, manufactures, and commerce—will encourage, and in the end relieve all, give new impetus to our dejected ardor, and restore to our country the thrift and progressive prosperity which her protected, encouraged, and properly directed energies and inexhaustible means will not fail to assure.

And your petitioners will gladly avail themselves of the opportunity of rejoicing in the thus enhanced welfare of our beloved country.

DELAWARE COUNTY, *New York, February* 23, 1828.

20TH CONGRESS.] **No. 904.** [1ST SESSION.

IN FAVOR OF IRON AND IRON MACHINERY FOR RAILROADS FREE OF DUTY.

COMMUNICATED TO THE SENATE APRIL 2, 1828.

Mr. SMITH, from the Committee on Finance, to whom was referred the memorial of the Baltimore and Ohio Railroad Company, praying that they may be permitted to import iron and iron machinery for said road free of duty, reported a bill to admit iron and machinery necessary for railroads duty free, and laid on the table the following document which, with the memorial (Doc. 140) heretofore printed, were ordered to be printed.

Extracts of a letter from Colonel Long to P. E. Thomas.

BALTIMORE, *January* 8, 1828.

DEAR SIR: Agreeably to your request I have the honor to submit, in general terms, my opinions as to the cost of the contemplated railroad between this city and the Ohio river, together with the cost of transportation thereon.

I take the liberty to premise, however, that the practical results afforded by this country in reference to works of this character are too limited to admit of any definite conclusions as to their cost or best mode of construction. England has been looked to for example in the construction of roads and canals, and is still regarded as furnishing the best models for railroads. In respect to the former, our imitations, though they may have proved inferior in point of workmanship, have certainly surpassed the originals in economy of construction. In reference to railroads, we have every reason to expect that they will be placed on a similar footing; although iron, which is an indispensable article in their construction, is somewhat dearer here than in England, yet timber and stone, which are not less essential, are far more

abundant, convenient, and less expensive in this country. Accordingly, if we adopt a mode of construction embracing the facilities, and avoiding the inconveniences here presented; or, in other words, if the quantity of iron employed in the construction be the least practicable, and timber or stone be used in its stead, so far as they may be adequate to the purpose, the cost may be proportionably reduced. With views similar to these, a mode of construction thought best adapted to the condition of the country has been suggested, and is briefly as follows:

1st. That the road be located in conformity to a system of graduation adapted exclusively to the use of horses in the first instance, and at the same time to the use of mechanical power, whenever its introduction may be deemed advisable.

2d. That the foundation or bed of the road be prepared in conformity to said system.

3d. That in all cases of *level* or *deep cutting* the rails be formed of stone, plated with iron, the plates being of rolled iron 2¼ inches broad by half an inch thick.

4th. That in all cases of embankment rails of wood plated with iron as above be first employed, with a view of having stone rails substituted as soon as the embankment shall have been sufficiently consolidated, or the wooden rails decayed.

5th. That the stone rails be supported and confined by rubble or broken stone, which are to embrace the bottom and sides of the rail, and with the latter form a covering for the road-bed impervious to water, and of course render the foundation inaccessible to frost.

6th. That the wooden rail be supported and confined by sleepers, laid transversely of the road, and furnished with notches fitted for the reception of the rails, and keys to confine them; to these rails the iron plates, as before described, are to be attached by means of nails or wood screws.

The cost of a road constructed in this manner may be safely estimated at the following rates per mile:

Clearing, grubbing, and grading deep cuts, embankments, bridges and culverts included.....	$7,000
Stone rails for a double railroad, laid, dressed, and fitted for the reception of the iron plates, at 20 cents per foot run for each rail	4,224
Wrought iron plate rails, ½ by 2¼ inches, amounting to 36 tons per mile, at $80 per ton.....	2,880
Cost per mile for a macadamized pavement	1,000
For laying and riveting rails.....	500
Contingencies.....	396
Aggregate cost per mile.....	16,000

Extract from a letter from William Brown, Esq., of the firm of Messrs. William & James Brown & Co., Liverpool.

"We continued our route from Stockton past Darlington to West Awkland, ascending and descending one of the inclined planes, a distance, as near as we could judge, of about two miles, and having an inclination of about *one inch* in every *thirty inches*.

"Two stationary steam engines of about 30-horse power each are placed at the summit of the planes, which draw the wagons on one side about 1¼ mile, and ¾ on the other, by means of ropes of two inches in diameter, winding upon drums by the force of the engines. The engines will draw eight loaded wagons of coal, containing two tons and a half each, up one side of a plane and down the other, a distance of about two miles, in 10 minutes. The ropes are carried down the hill by empty or full wagons, as the case may be, and on being adjusted to others going in a contrary direction, a signal is made at the foot of the hill, when the engine is put in motion, and the whole speedily drawn up again."

Extract of a letter from Thomas Perkins, Esq., of Boston, to William Lorman, Esq., of Baltimore.

"Since your friend, Mr. Thomas, and party, visited the Quincy railroad, we have completed an inclined plane at the quarry by which we take up one empty wagon of about a ton, and let down a full one of about nine tons, with great ease and perfect safety, in four minutes. The elevation is about 36 degrees, and the distance about 500 feet; this is a great saving of labor, as in the present case we use one horse and one man to perform what would require seven yoke of oxen, seven teamsters, expenses of drays, and nearly two hours' labor divided amongst them."

1*st question.* Probable distance?

Answer. Probably 300 to 330 miles.

2*d question.* Probable expense of simply grading the road?

Answer. It is estimated the cost of grading the road will be $7,000 per mile.

3*d question.* Probable expense per mile to the foot of the Alleghany mountains?

Answer. See Colonel Long's letter.

4*th question.* Probability of getting over the mountains?

Answer. See Colonel Long, W. Brown, and T. Perkins' letters.

5*th question.* Probable greatest degree of elevation of hills?

Answer. The hills may be graduated to conform to the machinery employed in transportation across them.

6*th question.* How much iron per mile if done on iron?

Answer. If the rails be made of iron entire, it would take 117 tons per mile; if they be made of iron plates on wood or stone, 36 tons per mile will suffice.

7th question. How much iron per mile if on wood?

Answer. See the above answer.

8th question. When will it commence?

Answer. Immediately, as the necessary arrangements can be made.

9th question. What the capital required for the whole work?

Answer. From six to seven millions of dollars, including machinery.

10th question. What thereof supplied by citizens of the State?

Answer. The State has taken $500,000, the city of Baltimore $500,000, and the individual subscriptions are $3,000,000; making in all $4,000,000.

11th question. Can the balance (if any) be supplied by new subscription?

Answer. It is confidently hoped and believed it can.

12th question. Are there any iron works in Maryland that can supply the quantity of that article wanted?

13th question. Are there any in other States convenient and capable in time to supply the quantity required?

Answer. It is believed that the necessary quantity of iron cannot be obtained in the United States in time for the work.

14th question. If any, what would be the effect on the other interests of the agricultural and other pursuits of the people?

15th question. Would it raise the price of iron in the market?

Answer. If supplies of iron be not obtained from abroad, the effect of such an increased demand for it must inevitably be to create an immense rise in the price, and of course produce serious injury, both to the manufacturing and agricultural interests in the country.

To the Senate and House of Representatives of the United States in Congress assembled:

The memorial of the President and Directors of the Baltimore and Ohio Railroad Company respectfully showeth: That your memorialists have it in contemplation, and are at this time taking measures to construct a railroad, with at least two sets of tracks, from the city of Baltimore to the Ohio river, which will, it is estimated, unavoidably require not less than fifteen thousand tons of malleable iron.

Your memorialists, taking into consideration the actual quantity of this indispensable article now annually manufactured in our own country, and further considering the numerous lines of railroads already projected in different parts of the United States, are confirmed in the opinion that it will be difficult, if not impossible, to procure amongst ourselves a sufficient quantity for these numerous undertakings; and, consequently, that an enormous enhancement of the present price must be the inevitable consequence, unless supplies to a considerable extent be drawn from abroad; which enhancement of an article so necessary, both in the manufacturing and agricultural operations of the country, would manifestly be injurious to both these important interests.

Your memorialists are persuaded that so enlightened a body as the Representatives of the people of the United States are fully aware of the vast importance of the undertaking in which this company have embarked. It is, indeed, an enterprise in which every section of our country has a deep and vital interest.

Its direct effect upon the prosperity of the nation, if successfully accomplished, and its beneficial influence in perpetuating the happy union of these States, is perceived and appreciated by all; at the same time it should not be overlooked that this great work, of such deep national concernment, and pregnant with such important consequences, has been undertaken and so far conducted by individual enterprise, and is still almost exclusively dependent upon private resources for its accomplishment.

Under these considerations your memorialists take leave respectfully to ask of the National Legislature for the passage of an act authorizing the Baltimore and Ohio Railroad Company to import from abroad, if it should be found needful, such supplies of iron and iron machinery as may be requisite for the construction of the proposed road free of duty.

In presenting these views of an object essentially national to the Representatives of their country, your memorialists rely on the wisdom and patriotism of Congress to afford such relief as may be deemed proper, either by an exemption from duty or by a drawback upon the material actually used in the construction of the road; at the same time they confidently believe that in granting the indulgence now asked for the best interests of the nation will be substantially promoted, whilst no injury whatever will accrue, either to the manufacturing, agricultural, or other important interests of the country.

Signed on behalf of the Baltimore and Ohio Railroad Company.

P. E. THOMAS. *President.*

20TH CONGRESS.] No. 905. [1ST SESSION.

EXPENDITURES IN THE DEPARTMENT OF STATE.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES APRIL 5, 1828.

Mr. BLAIR, from the Committee on so much of the Public Accounts and Expenditures as relates to the State Department, who are required by the 75th standing rule of the House to inquire and report "whether the expenditures of the Department are justified by law; whether the claims, from time to time, satisfied and discharged by the Department are supported by sufficient vouchers establishing their justness both as to character and amount; whether any, and what, provisions are necessary to be adopted to provide more perfectly for the proper application of the public moneys and to secure the Government from demands unjust in their character or extravagant in their amount; whether any, and what, retrenchment can be made in the Department, without detriment to the public service; whether any, and what, abuses at any time exist in the failure to enforce the payment of moneys which may be due to the United States from public defaulters or others; and to report from time to time such provisions as may be necessary to add to the economy of the Department and the accountability of its officers," reported:

That they proceeded to the discharge of the duties assigned them, commencing their investigations with the year 1825, as, on the 3d of February of that year a preceding committee had, in their report to the House, embraced the disbursements of the State Department up to the 31st of December, 1824, and which is on file in the office of the Clerk of the House. From reference to the appropriation laws it will be seen that the expenditures of the Department are specific and contingent. To the first, consisting of the salaries of the Secretary and clerks of the Department and the Patent Office, the committee have only inquired whether they have been kept within the appropriation acts, which they find has been the case. The second has more especially claimed the attention of the committee, which must, from its nature, be (in its application) greatly at the discretion of the head of the Department. It consists of the appropriations for the expenditures of the Department; for the contingent expenses of foreign intercourse, and the contingent expenses of all the missions abroad.

For the expenditures of the Department was appropriated, in the year 1825, the sum of	$25,550 00
For the year 1826	28,095 00
For the year 1827	28,050 00
Making an aggregate of	81,695 00

For the contingent expenses of foreign intercourse.

For 1825	$40,000 00
For 1826	40,000 00
For 1827	30,000 00
Making an aggregate of	110,000 00

For the contingent expenses of all the missions abroad.

In 1825	$20,000 00
In 1826	30,000 00
In 1827	20,000 00
Making in the whole	70,000 00

The committee, having ascertained the sums appropriated under the several heads before specified, addressed a letter to the Secretary of State requesting to be furnished with a statement of the disbursements made out of the first mentioned appropriations, to whom paid, and for what services, with the vouchers for such payments; also a statement of the disbursements made out of either of the latter appropriations so far as they had been expended under his authority and upon his voucher. To which, on the 4th instant, he returned his answer, accompanied by the statements A and B, together with the letters of the Register of the Treasury, the Fifth Auditor, and a letter addressed by Mr. Adams, then Secretary of State, to the Committee on the Expenditures of the State Department, dated April 18, 1822, in explanation of the manner of transacting the pecuniary concerns of the office, and which are annexed to this report. Statement A contains the disbursements of the State Department, except for the printing and distribution of the acts of Congress, from the 31st of December, 1824, to the 1st of January, 1828; B, the disbursements of the appropriations for the contingent expenses of foreign intercourse from the 4th of March, 1825, to the 31st of December, 1827, distinguishing between those items which had been allowed upon the certificate of the Secretary of State from those which had been otherwise vouched. That no statement had been furnished of the disbursements of the appropriation for defraying the contingent expenses of all the missions abroad; because it appeared, upon examination of the accounts during the period particularized by the committee, that no item had been allowed upon the special approval of the Secretary of State. In the letter of the Register of the Treasury of the 12th instant, in answer to further inquiries made by the committee, it is stated that the appropriations for outfits, salaries, and the contingent expenses of missions abroad have been uniformly blended in one account, denominated diplomatic department, and that payment for these various objects had been as uniformly made out of that general fund without specification of object. In the same letter it is stated that the payment to John A. King, Chargé, &c., for salary and outfit, was made out of that fund, but that it had not been allowed upon the sole and exclusive voucher of the Secretary of State, but had been endorsed thus: "The President approves the

above charges, December 22, 1826. H. Clay." That upon re-examination of the accounts it had been found that Beaufort T. Watts, Chargé d'Affaires at Bogota, had been allowed by the chief clerk, in the name of the Secretary, the sum of six hundred and fifteen dollars for newspapers, postage, and letter carrier; which communication is also annexed to this report.

The committee will first notice the accounts of the disbursements in statement A, which are said to be all the disbursements made of the appropriations for defraying the contingent expenses of the Department from the 31st of December, 1824, to the 1st of January, 1827, (except for the printing and distribution of the acts of Congress,) which for the same period amounted to the sum of $38,243 35. The manner in which these disbursements are made will be seen from the statement itself and the letter of the Secretary of State to the committee. William Brown, a clerk in the office, is allowed to receive sums in gross from the Treasury upon requisitions of the Secretary of State, which are deposited by him in the office of the Bank of the United States within this District, upon which from time to time he draws for the current expenses of the Department. The check upon him is, (it is said,) that after making his quarterly disbursements, an account thereof is furnished the Secretary of State, who writes his approval, which is understood to be an approval of the objects only, but not as dispensing with the exhibition of vouchers in any instance, except where, from the nature of the expenditure, it is impracticable to produce them; in which case the propriety of the charges is judged of and decided by the head of the Department. As the head of the Department only approves the object of expenditure without reference to the value of the articles purchased or services performed, the committee were led to examine into the means afforded the Auditor in deciding upon the justness of the variety of claims discharged by the agent. The vouchers submitted to him are nothing more in the general than an uncorroborated statement of account, with the receipt of the claimant to Mr. Brown, as agent for the State Department. The statement A, though not as full as some of the originals in the Register's office from whence they are taken, may, to a very great extent, be said to furnish as ample means of ascertaining the correctness of the claims as the original vouchers in the Register's office. Hence they conclude that, as to form, it is true that the disbursements of the agent are submitted to the Fifth Auditor for adjustment; but it is also true that, from all the evidence furnished him, (of which the committee can have any knowledge,) the almost endless variety of articles and services for which compensation had been made may not yet have been delivered or performed, and, if they were, at extravagant prices, without reference to their intrinsic value. The committee are of opinion that some higher standard than the judgment or discretion of a clerk in the office (however virtuous and intelligent) should have been provided for testing the adequacy of compensation involving the payment of so large an amount of the public money.

The committee have found it impossible for them to enter into a critical examination of the justness of the multiplied items in that account, many of them made out without such specification of the extent of services as to enable the committee to form any opinion of the adequacy of the compensation, and which (if practicable) would consume more time than the committee could promise to devote to it consistently with their other duties. They have so far analyzed the account in statement A as to ascertain that the following amounts were disbursed by the agent for the purposes there stated:

For extra clerk hire in copying and map tracing.

In the year 1825	$2,552 79
In the year 1826	7,561 00
In the year 1827	3,597 45
Total	13,711 24

Extra printing.

In the year 1825	$2,488 35
In the year 1826	1,784 81
In the year 1827	1,036 36
Total	5,309 52
Which is exclusive of the sum of $550, which in said statement is blended with stationery, part of which is for printing, and the residue stationery; hence the committee were unable to sever the respective amounts; which sum, if added to the above, would amount to	5,859 52

For stationery.

In the year 1825	$1,304 36
In the year 1826	2,058 42
In the year 1827	1,988 28
Total	5,351 06

Newspapers.

In the year 1825	$370 69
In the year 1826	608 47
In the year 1827	444 00
Total	1,423 16

For book and newspaper binding.

In the year 1825	$70 76
In the year 1826	829 23
In the year 1827	1,431 75
Total	2,331 74

Postage on letters to Messrs. Brent and Thornton, (said to be on public business.)

In the year 1825	$53 05
In the year 1826	146 55
In the year 1827	94 30
Total	293 90

For carpenter's and cabinet work.

In the year 1825	$1,382 87
In the year 1826	609 88
In the year 1827	1,659 36
Total	3,602 12

Miscellaneous work, such as painting, plastering, graduating public ground, bricklaying, &c., and materials.

In the year 1825	$2,779 80
In the year 1826	1,102 97
In the year 1827	1,831 25
Total	5,714 02

The committee have not carried out the residue of the accounts in said statement, inasmuch as they are so various in their character that they would not fall under general heads, nor indeed would they be susceptible of classification under any one head in the general estimates furnished by the Secretary of State, upon which the appropriations were founded. Such are the charges of $250 for the portrait of Washington, and $10 for a medal, and $13 for a print of the President of the United States, which, though of inconsiderable amount, nevertheless involve principle to as great an extent as would a larger amount. If the head of a Department can (consistently with principle) apply the contingent funds appropriated for the current expenses of his office to such objects, the committee can see no limit to his discretion, save that of the fund at his disposal; which, if sufficiently ample, he might apply to the erection of a monument on the public ground to perpetuate the memory of whomsoever he might think proper.

The committee likewise would remark upon the compensation to Thomas Miller and Thomas M. Baily, who were severally employed by the Secretary of State; Miller to Accomac, Virginia, $140 for nine days' services; Baily for twice travelling from the same place to Washington and returning; for the first trip he was paid $284 40; for the second $379 20, without specification of time. They assume the data furnished in the case of Mr. Miller as being the criterion by which to judge of the justness of the compensation in each. In that case the compensation is stated at $8 per day, making $72, and the remaining $68 is given for his expenses of a journey which the committee believe does not exceed the distance of two hundred miles. At that rate of allowance the daily compensation and expenses would fall but little short of $16, which the committee believe to be extravagant. They find in the statement charges for carpeting purchased for the office during the period embraced in their inquiries, and for making and laying them, near the sum of five hundred dollars, which is not included in either of the specifications which they have made in this report.

The committee have seen with surprise that, whilst the appropriations have increased for the last three years, that the disbursements of the Department have for the same time greatly exceeded the annual appropriations, which will be seen from comparing the statement furnished the committee by the Register of the Treasury with the amount of appropriations, (exclusive of those for printing and distributing the laws of Congress,) and which statement or summary the committee annex to this report, and for its better identification they designate it by the letter D. That statement exhibits only an excess of expenditure (exclusive of publishing and distribution of the laws) for the years 1825, 1826, and 1827, of the sum of $10,600, the amount of the unexpended balance at the close of the year 1824.

From reference to the statement A it will be seen that the actual expenditures of the Department (exclusive of printing and publishing the laws) in fact amount to the sum of $52,359 75, instead of $44,805, as stated in statement D; making an additional excess of expenditure over the unexpended balance of 1824, and the annual appropriations of the sum of $7,554 75. That excess, the committee apprehend, has been met by the fees received from the Patent Office, and the unexpended balance of the appropriations made for printing and distribution of the laws, which they find in the same statement amounted on the 31st of December, 1824, to the sum of $5,558, and on the close of the year 1827 to the sum of $7,558; being at that time about equal to the excess of expenditure before stated.

The committee, upon contrasting the expenditures of the State Department for the last three years with those years which preceded them, cannot (consistently with that economy which should be exercised in the disbursement of public money) account for the increased expenditure. From the statement annexed to the report of the former committee, made to the House in the session of 1824–'25, the expenditures of the Department for those years amounted to the sum of $35,311 18, averaging something more than

$17,000 per annum, when the expenditures for each of the years embraced in the inquiries of the committee will average more than $32,000.

The committee have viewed the appropriations for the current expenses of the Department as being strictly contingent, which, though technically true, cannot be so in point of fact. However indefinite the appropriation laws may be, they are predicated upon an estimate furnished by the Secretary of State, specifying the various objects to which there is a necessity for the appropriation of public money; which estimate, owing to the faith reposed in the public officer, founded upon his experimental knowledge of the necessities of the Department, is received as the basis on which such appropriations are made. Hence an unlimited exercise of discretion cannot be assumed in the after disbursements of the money, in disregard of the enumeration which he has made of the objects, without violating that faith which was reposed in his estimate. The committee, from that consideration, have adverted to the estimates presented for each of the years to which they have extended their inquiries as to the sum necessary to meet the exigencies of the Department for extra clerk hire, which they find has uniformly been $1,000; that sum for the three years would amount to $3,000, when, in fact, there was expended during that period more than four times that amount. Under the act of 20th April, 1818, (which regulated the amount of the specific appropriation for the clerks of the Department,) there was appropriated for the years 1825 and 1826 each the sum of $15,900 for clerks. By the act of the 2d of March, 1827, there was an addition of $4,400 made to the former appropriation, making the sum of $20,300 for that year; notwithstanding which, there was expended of the contingent fund for extra clerk hire more than $1,000 over the expenditure of 1825 for the same object.

The committee are unable to say whether the mechanical and other labor and materials furnished, constituting so large an item in their former classification, were necessary, and if so, were performed and furnished at their equitable value, as it was impossible for them to traverse so wide a field in their investigations; but this they will say, that if such expenditure was called for, instead of resort being had for $9,000 to the contingent fund, an appropriation should have been made by Congress for these objects, and the precaution used of disbursing it under the Superintendent of the Public Buildings rather than the discretion of a clerk who, in the nature of things, must have been more incompetent to the task than one skilled in mechanics. The committee can recommend no mode better calculated to promote economy in the disbursements of the Department than (where practicable) to specify in the appropriation laws the several objects to which such appropriations shall be applied, leaving as little as possible to the discretion of the officer. That all the objects of expenditure could be foreseen, so as to be provided for, is not to be expected; allowance must ever be made for unforeseen cases; but the committee are of opinion that much greater precaution could be used than has hitherto characterized the legislation of Congress on that subject.

The committee have herein before stated that the amount appropriated for the printing and distribution of the laws of Congress for the years before stated amounted to the sum of $47,500, which, with $5,558, the unexpended balance of former years, amounted to the sum of $53,058.

Of that sum was expended for these objects in the year 1825	$11,500
In 1826	16,500
In 1827	17,500
	45,500

Leaving unexpended of that fund, on the 31st of December, 1827, the sum of $7,558. The expenditure of those appropriations, and, indeed, for printing generally, are at the discretion of the head of the Department, except so far as there is a limitation fixed by the third section of the act of 1818 upon that discretion in regard to the compensation of the proprietors of newspapers in which the laws, resolutions, &c., shall be published. As this subject was so fully discussed in the House during the last Congress, and must be so well understood, the committee forbear to make any recommendation thereon.

The committee beg leave to add, that from the document A it appears that the sum of $197 was paid to Peter Force out of the contingent fund of the Department for publishing proclamations of Indian treaties, when, from a reference to the act of Congress of May, 1826, it will appear that the publication of such treaties are expressly confined to one paper, and that to be within the limits of the State or Territory to which the subject-matter of such treaty shall belong.

They are of opinion, from the best information which they can obtain, that the distribution can still be made through the Post Office Department without detriment to the public service, certainly by the mail contrators, for a very trifling amount compared with that of private agents as now practiced. They therefore recommend the expediency of withholding the appropriation of $3,500 from future acts, and that said distribution be made through the agency of the Postmaster General.

The committee have been induced to examine the library of the State Department, from having seen a standing annual estimate of $2,000 per annum for the purchase of books. It embraces the statutes, compilations, and digests of the laws of the United States and of the several States and Territories, foreign statutes and digests, national law, common, civil, and municipal law, and reports thereof; treaties, conventions, and histories of negotiations, journals and histories of legislative bodies, and State papers; scientific geography, voyages and travels, history, biography, medicine, chemistry, and anatomy, statistics, political economy, &c.; miscellaneous, with the magazines, reviews, newspapers, and public journals of the States as well as foreign countries; atlases, maps, charts, &c. The committee can discover no necessity for so extensive a library in that Department, embracing works which cannot possibly be required in the discharge of official duties, and which involve so much expense without being called into use. They are induced to recommend the expediency of withholding that appropriation (to a great extent) in future from the following considerations: 1st, the inutility of very many of these books. 2d, that access to the Library of Congress could be afforded to each of the officers of the Government for such books as might be desired, and which were not necessary to impart information in the discharge of official duties; such as law, medicine, chemistry, anatomy, miscellaneous, &c.; 3d, from the fact that a librarian, at the annual salary of $1,400, appears now to be incompetent to make out the catalogue of so extensive a library, without employing assistants at an expense of $90 to the Government, as appears from the statement A, hereto annexed.

The committee will now notice the second statement denominated B, which, with an after supplement attached to it, purports to be a full exposé of the disbursements made of the appropriations for the contingent expenses of foreign intercourse from the 4th of March, 1825, to the 31st December, 1827;

distinguishing in different columns between the items which had been allowed under the authority and upon the voucher of the Secretary of State from those which had been otherwise vouched. It appears from the exhibit D that on the 31st of December, 1824, there was, of the appropriations to that object, an unexpended balance of $17,306 39; which, with the sum of $113 66 repaid into the Treasury during the years 1825, '26, and '27, will, when added to the amount of the annual appropriations as herein before stated, amount in the whole to the sum of..... $127,420 05

Of which sum there was expended—

In the year 1825.....	$25,572 68	
In the year 1826.....	18,633 00	
In the year 1827.....	36,258 63	
		80,567 97
Leaving an unexpended balance, on the 31st of December last, of.....		46,852 08

From the fact that to the Committee on Public Expenditures and the Select Committee on Retrenchment belong more properly the consideration of most of the subjects growing out of that disbursement, your committee have only noticed such parts thereof as fall within the legitimate scope of their inquiries. They have ascertained that, for the years 1825, '26, '27, there was paid out of that fund for extra clerk hire the sum of $1,971 78, which, with the sum of $13,711 24, expended for that purpose, of the contingent fund of the State Department within the same period, amounts in the whole to the sum of $15,683 02; a sum nearly equal to one-third of the amount annually appropriated for the whole clerks of the Department and Patent Office. The committee are of opinion that the compensation to each clerk employed in the Department (whether for general or special purposes) properly devolves upon the appropriations for the Department, and ought to be paid out of that fund, if for no other reason than that the disbursements would be more simple, less difficult to understand, and not so liable to abuse.

The committee have also extracted from the said statement the amount paid out of that fund for extra printing during the same period, which they find amounts to the sum of $2,967 52; $2,455 33 of which amount was for publishing notice to the St. Domingo exiles.

They also find that of the sum herein before stated to have been paid for printing out of the contingent appropriations for the State Department, $1,205 was for the same object; making (according to those statements) the sum of $3,660 72 paid for the publication of that notice out of the different appropriations before specified. The committee are unable to perceive why, for the same services, disbursements have been made out of both those funds. Surely the appropriations for the contingent expenses of the Department, and that of foreign intercourse, are dissimilar in their character, and could not have been intended by Congress to be thus blended. The committee will not particularize the persons employed to publish that notice, or the amounts paid, as the respective accounts are annexed to this report, to which reference can be had for that purpose. They will here repeat what they have said on the subject of printing in the first statement: that the compensation for that service is exclusively at the discretion of the head of the Department, and the House will be better enabled to judge of the expediency of regulating by law that compensation than the committee. From the statement B it will be seen that $16,304 92 of the appropriations for the contingent expenses of foreign intercourse has been expended upon the certificate of the Secretary of State; the greater part whereof has been paid to the bearers of despatches. The committee have no means of ascertaining the necessity for employing special agents to the extent practiced; that must necessarily be referred to the discretion of the head of the Department, and the greatest security against the misapplication of that fund will be found in his integrity. They are unable to say by what rule the Secretary of State determines upon the amount of expenses incident upon such agencies, which (in the case of John Mason, jr.) more than doubles the amount of daily compensation. In that account there is an item of $278 for hire of a coach from Mexico to Vera Cruz; also expenses from Mexico to Vera Cruz, including two days' detention at the latter place, $78; making $356 for carriage hire and expenses. In the account of Theodore W. Clay allowance is made for carriage hire from Mexico to Vera

Cruz.....	$75 00
Expenses to Vera Cruz.....	23 25
	98 25

Making a difference in charge for the same distance, and travelling in the like manner, of $258 in favor of Mr. Mason.

They find in the same statement the sum of $1,940 paid to John H. Pleasants for bearing despatches to Buenos Ayres and Rio Janeiro, and his expenses. That Mr. Pleasants was employed by the Secretary of State to perform that service, and did set out on his journey, the committee believe to be true; but that he performed the journey particularized on his account, and for which he was paid, they believe to be untrue. Whether prevented by indisposition or otherwise from performing the service, the committee are of opinion the facts should have been stated, and the records of the country been made to prove the services for which the public money was disbursed. As the case now stands, they are furnished with no means of determining upon the adequacy of the compensation paid. All they can say, from the evidence furnished from the statement B, is, that the said John H. Pleasants was not entitled to compensation for bearing despatches to Buenos Ayres and Rio Janeiro, as stated in his account. They recommend to the House the propriety of fixing by law the compensation of special agents on such basis as would do justice to them and exempt the Government from impositions. In the same statement they discover an item of $200 paid, upon the certificate of the Secretary of State, to W. Prentiss for his expenses in delivering a box of books to the Governor of Maine. The vouchers furnish no evidence of the description of books or of their quantity, so as to enable the committee to judge of the justness of the compensation or of the fund out of which it should have been paid. They were informed at the Register's office of the Treasury that they were the acts, journals, or documents of Congress. If so, such claim was not chargeable upon the contingent fund for foreign intercourse, but upon the current expenses of the Department, and should have been supported by proper vouchers.

The committee will now advert to the appropriations "for defraying the contingent expenses of all the missions abroad;" for the disbursement of which no statement has been furnished them, because it appeared on examination that no disbursements of that appropriation had been made upon the certificate

of the Secretary of State, save the cases of John A. King, Chargé d'Affaires at London, and Beaufort T. Watts, Chargé d'Affaires at Bogota, mentioned in the letter of the Register of the Treasury, annexed to this report. The attention of the committee has been directed to the former case, because it was brought before the last Congress by a member of this committee, and has since been a subject on which much has been said in the House. The whole amount of that claim is $5,258 15, and is stated thus:

"John A. King, Chargé d'Affaires at London, for his salary from the 1st of July, 1826, the day on which his duties commenced, to the 31st of August following, when they terminated, sixty-two days, at $4,500 per annum	$758 15
"For amount of his outfit, equal to one year's salary	4,500 00
	5,258 15

Endorsed thus: "The President approves the above charges, December 22, 1826.

"H. CLAY."

John A. King had been appointed secretary of legation to Rufus King, minister to the Court of St. James, in 1826, by the President, with the advice of the Senate, proceeded with the minister to that Court, and after the President had been notified by Mr. King of his intention to return, and after his successor had been appointed, and was on his way to relieve him, the minister retired from the Court, leaving the said John A. King in charge of the legation for the period of sixty-two days, for which the beforementioned compensation was allowed. The payment of this claim (in the opinion of the committee) was not authorized by law, nor was it of that description of claims which were designed to be paid out of the contingent fund. They have necessarily adverted to the act of Congress fixing the compensation of public ministers, in the acts of 1810, chap. 61, sections 1 and 2, and which is in the following words: "That the President of the United States shall not allow to any minister plenipotentiary a greater sum than at the rate of nine thousand dollars per annum, as a compensation for all his personal services and expenses; nor to any Chargé d'Affaires a greater sum than at the rate of four thousand five hundred dollars per annum, as a compensation for all his personal services and expenses; nor to the secretary of any legation or embassy to any foreign country, or secretary to any minister plenipotentiary, a greater sum than at the rate of two thousand dollars per annum, as a compensation for all his personal services and expenses; with this proviso, that it shall be lawful for the President of the United States to allow to a minister plenipotentiary, or Chargé d'Affaires, on going from the United States to any foreign country, an outfit, which shall in no case exceed one full year's salary of such minister or Chargé d'Affaires." The second section enacts, "that to entitle any Chargé d'Affaires, or secretary of any legation or embassy to any foreign country, or secretary of any minister plenipotentiary, to the compensation therein before provided, they shall respectively be appointed by the President of the United States, by and with the advice and consent of the Senate; but, in the recess of the Senate, the President is hereby authorized to make such appointment, which shall be submitted to the Senate at the next session thereafter for their advice and consent; and no compensation shall be allowed to any Chargé d'Affaires, or any of the secretaries hereinbefore described, who shall not have been appointed as aforesaid."

The committee are of opinion that, under the provisions of the before recited law, the appointment of a Chargé d'Affaires can only be made by the President of the United States, by and with the advice and consent of the Senate, (if in session;) if not, then to be nominated to the Senate at the next session thereafter for their advice and consent. The compensation, when thus appointed, cannot exceed four thousand five hundred dollars per annum "for all his personal services and expenses," with this exception, "that, on going from the United States to a foreign country," the President of the United States, at his discretion, (which discretion can only be exercised when the appropriation is made,) may allow an outfit, which shall in no case exceed the amount of one year's salary. In the case now under consideration, Mr. King was not appointed by the President of the United States with or without the consent of the Senate, nor had he "gone from the United States to a foreign country" as Chargé d'Affaires, but was, at the time of the appointment being conferred on him by the minister, the acting secretary of legation, and in the pay of his Government as such. The committee will not controvert (upon the death or absence of the minister) the necessity of the secretary of legation taking charge of the archives and transacting the ordinary business of the legation; nor would they be tenacious of the title conferred by such contingent agency; but they do deny the right to compensate for such appointment when forbidden by the plain and direct provisions of the act of Congress before recited, more especially when no appropriation had been made therefor, and when Congress was in session at the time the allowance was made to Mr. King out of the contingent fund; which fund (in the opinion of the committee) was not subject to the payment of salaries and outfits of ministers and chargés, their compensations being specific subjects of appropriation. If the committee be correct in their construction of the law, a long series of departure from its provisions cannot justify the act of usurpation, but, on the contrary, calls more loudly for a strict compliance with them. The committee discard precedents made in violation of law, because usurpation to-day may (and frequently does) become precedent to-morrow. They can recommend no rule which promises more safety than frequently to inquire into delegated power; compare the act done with the authority for doing it; and in that way circumscribe the agents of the Government (without respect to grade) to the limits of their authority.

The committee, from inspection of the records and accounts of the Treasury Department, have ascertained that much if not the greater part of the annual appropriation for the contingent expenses of all the missions abroad has been disbursed for the contingent expenses of ministers and chargés abroad; some of which have been settled, and others remain unsettled. They have called for and obtained an abstract of the accounts settled for the year 1825, as for that year a greater portion of the accounts have been settled at the Department than for subsequent years, which statement they annex to this report, and marked G. The committee will again advert to the before recited act of Congress, in order to show that whatever may have been the causes which superinduced the practice of defraying the expenses of ministers abroad out of this fund, that such practice is without legal sanction, and can only be supported by construction. That part of the act aforesaid which provides for compensation is, "that the President of the United States shall not allow to any minister plenipotentiary a greater sum than at the rate of nine thousand dollars per annum, as a compensation for all his personal services and expenses." The committee believe that it was the intention of Congress to fix, in the act of 1810, the salaries of ministers and Chargés d'Affaires, so that nothing should thereafter be left to discretion; else why use the strong

language, "for all his personal services and expenses?" If it was intended only to regulate the compensation for personal expenses, as contradistinguished from official, why not provide for such expenses as were not included in the salary? They are of opinion that eighteen thousand dollars per annum to a minister and nine thousand dollars to a Chargé d'Affaires are amply sufficient to cover all the expenses contingent upon such missions. If in this they are mistaken, still it must be conceded that direct legislation upon the increase of salary is preferable to the present practice, which leaves to the discretion of the Department the extent to which allowances shall be made, and which necessarily must depend upon the naked memorandum furnished by the secretary of legation. Believing that the appropriation for defraying the contingent expenses of all the missions abroad has been expended at the discretion of the Department and without the authority of law other than the appropriation acts, the committee recommend in future withholding that appropriation; but if, in the opinion of the House, the salaries allowed by the act aforesaid are insufficient to cover all expenses, then, and in that case, to make such specific additions as shall be deemed amply sufficient.

DEPARTMENT OF STATE, *Washington, March* 4, 1828.

SIR: I have the honor to acknowledge the receipt, on the 6th ultimo, of your letter bearing date on the 4th, as chairman of the Committee on so much of the Public Accounts and Expenditures as relates to the State Department; and also, on the 7th of the same month, your letter of the 5th. By the former the committee request to be furnished, first, "with a statement of the incidental and contingent disbursements of this office, showing therein the respective sums paid, to whom, and for what services, with the vouchers for such payments;" and, secondly, "a statement showing the disbursements made out of either of the appropriations for the contingent expenses of all missions abroad," and "for the contingent expenses of foreign intercourse," so far as either of these appropriations have been expended under the authority of the Secretary of State, and upon his voucher, for the use of that Department; leaving it to my discretion whether I would recur or not to a period beyond the commencement of my service in the Department of State. In your second letter you state that the Committee on the Expenditures of the State Department having examined the accounts of the Department and reported up to the year 1824, inclusive, it will not be necessary that the statements previously required by you should embrace any period prior to the commencement of the year 1825.

In compliance with the request of the committee, I transmit herewith a statement of the contingent expenses of the Department of State from January 1, 1825, to December 31, 1827, marked A. The account has been settled by the proper officers of the Treasury for the whole period. The vouchers supporting the various charges in the account, after having been examined and scrutinized by the proper Auditor, have been passed to the Register of the Treasury, in whose office they now remain on file. A copy of every one of them would occupy much space, and require considerable time to prepare it. Mr. Brent, the first clerk in the Department having understood from you that it would not be wanted, it is not, therefore, now sent. If he misunderstood the wishes of the committee in that respect, I will, upon receiving information to that effect, direct a transcript of the vouchers to be made.

I have also the honor to communicate to the committee a letter from the Fifth Auditor, transmitting the second statement (which is designated by the letter B) requested by the committee, accompanied by an explanatory letter from the Register of the Treasury. This statement shows all the disbursements made out of the appropriation for the contingent expenses of foreign intercourse from March 4, 1825, to the end of the last year, distinguishing between those items which have been allowed on my authority and upon my certificate of approval from those which have been otherwise vouched. In examining the accounts containing the contingent expenses of all the missions abroad during the period particularized by the committee, no item was found to have been allowed on my special approval; and, consequently, there is no statement to be furnished of disbursements from that appropriation, according to the request of the committee.

So far as disbursements take place at home of appropriations at the disposal of the Department of State, they are made by an agent of the Department for that purpose designated. This practice has prevailed for a long time. It can be traced back at least as far as the ministry of Mr. Madison. The person selected for the agency has been most generally for many years past exclusively one of the clerks in the Department. He draws from time to time, upon the requisitions of the head of the Department, the necessary sums under particular appropriations for covering the ordinary disbursements. These sums are placed to his credit in the office of the Bank of the United States within this District, where he keeps his account, and upon which he draws from time to time for the current expenditures. No part of the money appropriated to the public service under the direction of the Department of State has ever been placed to my private credit. The accounts of the agent are settled quarterly, and are examined by the head of the Department, who usually writes his approval at the foot of them. This approval is understood by the Auditor as sanctioning the *object* of expenditure, but not as dispensing with the exhibition of vouchers in any instance, except where, from the nature of the expenditure, it is impracticable to produce them; in which cases the propriety of the charge is judged of and decided by the head of the Department. Due attention is of course paid to the amount drawn from the Treasury by the agent, so as to prevent an unreasonably large sum at any period accumulating in his hands. The clerk who, when I entered the Department, was charged with its pecuniary agency continues to execute it.

The above mode of transacting the pecuniary affairs of the office was fully explained by my predecessor in a letter which he addressed to a former committee of the House of Representatives, under date of April 18, 1822, to a copy of which herewith transmitted the committee are respectfully referred, marked C.

Upon an examination of the statement exhibiting the disbursements out of the appropriation for the contingent expenses of foreign intercourse which have been made in the last three years, under my authority, and upon my certificate or voucher, it will be observed that the principal item is for the employment, during those years, of bearers of despatches. Their compensation and allowances have not varied, as far as any traces of them can be perceived in the Treasury, since the establishment of the Government. Their compensation was fixed at a per diem of six dollars, with an allowance of their travelling expenses, including the price of their passage by sea when they do not proceed in a public vessel. Whenever a messenger is despatched upon this service he is furnished with a letter of instructions, in which his duty and destination are mentioned, and in which also it is stated that the above compensation and allowances

will be made him. Upon the return of the messenger, it is of course known in the Department how long he has been absent on the public service; and it is not difficult to judge of the reasonableness of his charges for travelling expenses and passage money. This latter sum is, indeed, usually fixed from the ordinary charges in similar cases, information of which is obtained through the customary channels, and the amount is specified in the instructions. The statement, therefore, that the compensation and charges allowed to bearers of despatches are unvouched is not substantially, if it be technically, correct. Their accounts are first carefully examined in the Department of State, where they are checked by the means in the possession of that Department, and then approved and certified by the head of the Department, and passed over to the Fifth Auditor.

The employment of bearers of despatches is limited to important occasions, in which the Department cannot avail itself of the agency of regular packets, periodically sailing, or where, from the high interest and confidential nature of the despatches, it is deemed best to expose them to as little casualty as possible. They are generally employed in the transmission of treaties prior to their promulgation, in consequence of the magnitude of the interests which they involve and the respect which is due to existing usage in national intercourse. To most of the persons who have been employed in that character during the last three years were confided either treaties or the credentials and the general instructions to some of our ministers abroad. Thus, in 1825, John H. Pleasants was engaged to carry their credentials and general instructions to our Chargé d'Affaires at Rio de Janeiro and Buenos Ayres, where they were then respectively residing; and, in 1827, John Mason, jr., was paid, as a bearer of despatches, for bringing home a treaty which had been negotiated at Mexico, and Theodore W. Clay was engaged, in March last, to carry back to Mexico the same treaty after it had been submitted to the Senate; and also to carry other highly confidential despatches to Mr. Poinsett, and despatches to Mr. Sergeant, who had left the United States the preceding November.

The greater part of our despatches to and from Europe generally pass through the hands of our consul, Mr. Maury, at Liverpool, and hence the heavy charge for postage which forms the first item in the statement now transmitted.

I have the honor to be, with great respect, your obedient servant,

H. CLAY.

Hon. JOHN BLAIR, *Chairman, &c.*

Mr. Pleasonton to Mr. Clay.

TREASURY DEPARTMENT, *Fifth Auditor's Office, February* 27, 1828.

SIR: I have had the honor to receive you letter of the 16th instant, requesting a statement, for the use of the committee, on so much of the public accounts as relates to the State Department, showing the disbursements made out of either of the appropriations "for the contingent expenses of all missions abroad," and "for the contingent expenses of foreign intercourse," *so far as either of those appropriations have been expended under the authority of the Secretary of State, and upon his voucher, for the use of that Department;* and, as the accounts relative to those appropriations, after being audited by this office and passed by the Comptroller, are transmitted to, filed, and retained in the office of the Register of the Treasury, I referred your letter to that officer without delay, with a request that he would comply with its requisitions. He has, accordingly, prepared and transmitted a statement, in which is distinguished the accounts which have been settled on your authority and certificate and those settled upon the customary vouchers. There are some items of expense in the statement which were authorized and incurred by and during the late administration, but for which the accounts were not rendered, settled, and paid until after the commencement of the present. Such are the accounts of Mr. Thomas Randall, agent at Havana, and of Ether Shepley, for collecting testimony in relation to outrages upon certain American fishing vessels near Halifax. As the payments were made during the period specified in the call of the committee, though the service was previously performed, it was thought proper to comprehend them in the statement.

It may be proper to remark that the per diem allowances to bearers of despatches, and their expenses whilst absent, contained in the statement, are in conformity with those uniformly made in similar cases under the administrations of Mr. Jefferson, Mr. Madison, and Mr. Monroe.

In regard to this description of accounts, it being impossible for this office accurately to ascertain the period for which payment ought to be made, in all cases, and for the party rendering the amount to produce vouchers for his travelling expenses, to dispense with which the authority of the Secretary of State is considered necessary, recourse has generally been had to the Secretary of State for his sanction to such part of the account as he should approve; those accounts are, therefore, generally entered as being approved by him. The receipt of the agent claiming the account due is always exacted and filed in the proper office upon payment being made.

In further explanation of the statement, I have the honor to enclose the letter of the Register of the Treasury to me upon the subject.

I have the honor to be, very respectfully, sir, your obedient servant,

S. PLEASONTON, *Fifth Auditor of the Treasury.*

Hon. HENRY CLAY, *Secretary of State.*

Mr. Nourse to Mr. Pleasonton.

TREASURY DEPARTMENT, *Register's Office, February* 25, 1828.

SIR: In compliance with the letter of the Secretary of State of the 16th, addressed to you, and which was referred to this office on the 18th instant, I have the honor to transmit herewith a statement showing the disbursements made out of the appropriation for the contingent expenses of foreign intercourse, so far as it has been expended under the authority of the Secretary of State, and upon his voucher, for the use

of that Department, from the 4th of March, 1825, to the present time; all which has been extracted from the accounts as settled at your office.

In making up this statement you will perceive that we have set down, as vouched by the Secretary, all those accounts upon which his name is endorsed as approving the same, except the accounts of the disbursing agent of the Department; and from these we have selected and so set down such items as were specially approved. Upon this we must remark that many items in these accounts, though without vouchers, have no doubt been allowed upon the common principles of settlement, as not requiring the special sanction of the Secretary for their admission; but, from the want of specific data in the accounts themselves, we have been unable to make distinctions.

In examining the accounts containing the contingent expenses of missions abroad for the above period, we have not been able to discover any item as allowed upon the special approval of the Secretary of State.

I have the honor to be, sir, your most obedient servant,

JOSEPH NOURSE, *Register.*

STEPHEN PLEASONTON, Esq., *Fifth Auditor of the Treasury.*

A.

Statement of the disbursements made by William Browne, agent for paying contingent expenses of the Department of State, during the years 1825, 1826, and 1827, as appears by the vouchers on file in the office of the Register of the Treasury. [The items of this statement, being merely contingent expenses of the office of State Department, are omitted here.]

B.

Statement showing the disbursements made out of the appropriation for the contingent expenses of foreign intercourse from the 4th March, 1825, to the 31st December, 1827; distinguishing between those items which have been allowed under the authority and upon the certificate of the Secretary of State from those which have been otherwise vouched.

	In whose favor and for what purpose.	Approved by Secretary of State, without vouchers.	Accounts vouched.
1825.	To James Maury, consul at Liverpool, for postages on letters and packages to and from ministers and other public agents in Europe, from July 1 to December 31, 1824, including a premium thereon for exchange between Liverpool and the United States	$272 17	
	To William J. Stone, for engraving two copy plates for ciphers and printing 92 impressions of plates, including paper	298 80	
	To Lary Anderson, for his services from December 29, 1824, to February 18, 1825, making 51 days, at $6 per day, and travelling expenses from Carthagena to Bogota, and from thence to Washington, as bearer of the convention between the United States and Colombia	1,190 00	
	To Thomas Randall, agent for commerce and seamen at Porto Rico and Havana, and for balance of his salary from April 10, 1823, to March 18, 1825, at $4,500 per annum		$4,540 39
	To George S. Watkins, special messenger of the United States to the minister at London, for compensation from March 12 to July 1, 1825, making 112 days, at $6 per day, including his passage out and returning, travelling expenses from Washington to New York, from Liverpool to London, and from London to Liverpool, on his return, and from New York back to Washington	1,347 68	
	To John H. Pleasants, bearer of despatches to Buenos Ayres and Rio Janeiro, for his compensation from April 19 to August 22, 1825, making 126 days, at $6 per day, including his passage going and returning, his travelling expenses and boarding from the time of his leaving Richmond, on April 19, to May 28, 1825, in which interval he was seeking, from Baltimore to Boston, the means of getting to Buenos Ayres, and his expenses in returning from New York to Richmond	1,940 00	
	To Peter Force, for publishing exequaturs		42 00
	To William Maul, for sealing Mediterranean passports		6 00
	To L. Child, sign board for the legation at Buenos Ayres		30 75
	To H. Niles, for 52 copies of the Weekly Register		152 75
	To S. Masi, for a great seal, and a box for the same, and three treaty boxes		406 00
	To Ether Shepley, for expenses in relation to capture of fishermen by British brig Dotterill	250 00	
	To Joseph Milligan, for two portfolios for treaties		200 00
	To W. J. Stone, for printing passports and impressions of ministers' coats		37 00
	To Mary Lengthall, for painting signal flags		5 00
	To Patrick Rogers, for diplomatic trunks		91 00
	To J. Milligan, for four portfolios for treaties		400 00
	To W. Slade, jr., for bearing despatches to New York		100 00
	To F. C. Baker, for bearing despatches to Norfolk to Mr. Miller		40 00
	To Patrick Rogers, for diplomatic trunks		26 09
	To Peter Force, for publishing exequaturs		11 50
	To W. J. Stone, for engraving flags		16 00
	To James Maury, consul at Liverpool, for postages in England		266 58
	To Peter Force, for publishing exequaturs		6 00
	To H. Niles, for 52 copies of the Weekly Register		153 25
1826.	To Gustavus H. Scott, bearer of despatches from the Secretary of State to the minister at Bogota, for his travelling expenses from his residence in Virginia to Washington, and thence to Norfolk, *via* Baltimore, to take passage on board the John Adams frigate; for sea stores, stationery, expenses of transmitting the despatches from Carthagena to Bogota; passage from Carthagena to New York, and travelling expenses from New York to his residence in Virginia, *via* Washington, including the sum of $792 for his services in said capacity, at $6 per day, from March 11 to July 20, 1826	968 32	496 77

B—Continued.

In whose favor and for what purpose.	Approved by Secretary of State, without vouchers.	Accounts vouched.
1826. To John Marshall, bearer of despatches from the Chargé d'Affaires at Guatemala to the Secretary of State, for his compensation from August 5 to October 31, 1826, making 88 days, at $6 per day, including his expenses from April 19, when he was detailed from the frigate John Adams for the purpose of attending Mr. Williams, to August 31, 1826	$1,528 00	....
To Clifton Wharton, bearer of despatches to Colombia, for his compensation from May 22 to October 26, 1826, making 159 days, at $6 per day, including his travelling and necessary expenses from Washington to New York; expenses while there; necessary expenses at the Caicos islands, after his shipwreck, passage, &c., from Turk's island to Carthagena; medical aid at Carthagena; passage from thence to New York, and travelling expenses from New York to Washington, including also sundry articles of clothing purchased at Turk's island after being shipwrecked, he having landed there in a state of destitution	1,191 50	$830 75
To John A. Dix, bearer of despatches to Copenhagen, for compensation from May 17 to October 14, 1826, at $6 per day, including his travelling expenses from Washington to New York; passage from thence to Liverpool; travelling expenses, &c., from Liverpool to Copenhagen, and from thence to Paris and Havre, including passports, postages, carriage hire, passage from Havre to New York, and travelling expenses from New York back to Washington	1,608 20	17 15
To Robert Anderson, bearer of despatches from Carthagena to Washington, for his travelling expenses and passage from Carthagena to New York, and from thence to Washington, including his compensation from July 24 to September 21, 1826, making 52 days, at $6 per day	504 00	.....
To Edward Wyer, bearer of despatches to and from St. Petersburg, for his compensation from April 29 to November 15, 1826, making 201 days, at $6 per day, including travelling expenses from Washington to New York, passage from thence to Cronstadt, from thence to Boston, and expenses to Washington	1,902 00	.....
To Peter Force, for publishing exequaturs	.....	16 00
To Gales & Seaton, for publishing exequaturs and signals	.....	27 00
To John Myers, for two diplomatic trunks	.....	18 00
To Davis & Force, for printing 50 copies Directions for Ministers' Dress	.....	2 50
To A. W. Bell, for two diplomatic trunks	.....	18 00
To H. Niles, for six volumes Weekly Register	.....	18 75
To James Maury, consul at Liverpool, for postages in England	.....	137 82
To M. M. Cruikshank, for a portfolio for a treaty	.....	55 00
To John Myers, for a diplomatic trunk	.....	5 00
To H. Niles, for 52 copies of the Weekly Register	.....	153 50
To A. W. Bell, for two diplomatic trunks	.....	18 00
To S. Masi, for 24 castings of the great seal	.....	50 00
To A. W. Bell, for two diplomatic trunks	.....	22 00
To M. M. Cruikshank, for a portfolio, full trimmed, &c	.....	65 00
To John Myers, for two diplomatic trunks	.....	16 00
To Peter Force, for publishing exequaturs	.....	12 00
To George E. Ironside, for carrying despatches to Mr. Gallatin, New York	.....	85 00
To John Myers, for a diplomatic trunk	.....	6 00
To Peter Force, for publishing exequaturs	.....	8 00
To Peter Force, for publishing Commercial Regulations of the Republic of Colombia	.....	47 00
To Gales & Seaton, for publishing exequaturs	.....	16 00
To Peter Force, for publishing exequaturs	.....	2 00
To W. J. Stone, for a legation seal and passports	.....	71 00
To W. Brown, for a diplomatic trunk	.....	11 00
To J. Maury, consul at Liverpool, for postages in England	.....	75 56
To H. Niles, for 52 copies of the Weekly Register, volume 30	.....	135 50
To Thomas L. Thruston, carrying despatches to Mr. Laurence, New York	.....	85 00
To Peter Force, for publishing exequaturs	.....	4 00
To Peter Force, for printing 30 copies of the treaty with the Federation of the Centre of America	.....	30 00
To W. Brown, for two diplomatic trunks	.....	30 00
To John Myers, for two diplomatic trunks	.....	29 00
To W. Brown, for two diplomatic trunks	.....	26 00
Do.....do	.....	26 00
To M. M. Cruikshank, for a portfolio, with chenille, bullion, &c	.....	75 00
To J. P. Latruite, for two gold sword-knots for tassels for portfolio	.....	8 00
To J. Gales & Son, for publishing ordinances, &c., relative to St. Domingo exiles	.....	350 00
To D. & J. M. Faust, for publishing ordinances, &c., relative to St. Domingo exiles	.....	350 00
To E. Charless, for publishing ordinances, &c., relative to St. Domingo exiles	.....	350 00
To G. W. Robertson, for publishing ordinances, &c., relative to St. Domingo exiles	.....	350 00
To Amos Kendall & Co., for publishing ordinances, &c., relative to St. Domingo exiles	.....	206 72
To Morgan, Lodge & Fisher, for publishing ordinances, &c., relative to St. Domingo exiles	.....	350 00
To Ether Shepley, for services in the case of the British schooner Hero	250 00	.....
1827. To John Mason, jr., bearer of despatches from Mexico to the Secretary of State, for hire of a coach from Mexico to Vera Cruz ..... $278 00 Daily expenses from Mexico to Vera Cruz, including two days' detention at the latter place ..... 78 00 Passage from Vera Cruz to Norfolk ..... 150 00 Daily expenses from Norfolk to Washington ..... 54 00 Per diem allowance from December 25, 1826, to February 4, 1827, is 42 days, at $6 per day 252 00	812 00	.....
Paid a courier at Jalapa to go to Vera Cruz to stop the ship	.....	57 00
To John H. March, consul at Madeira, for maintenance in prison, clothing, and boat hire to carry three American seamen to Lisbon for trial, charged with murder on board an American vessel, including a commission of $9 03	.....	189 63
To M. M. Cruikshank, for a blue velvet portfolio, embroidered, &c., for a treaty	.....	45 00
To William Wirt, for his services in the Circuit Court of the United States for Maryland district, in the case of the United States against Gooding	.....	500 00
To Peter Force, for publishing exequaturs	.....	32 00

B—Continued.

In whose favor and for what purpose.	Approved by Secretary of State, without vouchers.	Accounts vouched.
1827. To J. S. Simpson, for publishing notice St. Domingo claimants		$350 00
To Peter Force, for publishing exequaturs		18 00
To Gales & Seaton, for publishing exequaturs, &c		70 00
To F. Massi & Co., for gold trimmings for treaties		42 50
To James Haig, for publishing notice to St. Domingo claimants		148 61
To M. M. Cruikshank, for blue velvet portfolio for treaty, embroidered with chenille, &c		75 00
To Peter Force, for publishing proclamation suspending intercourse, &c		43 00
To Peter Force, for 30 copies of the Convention of London, &c., and for 30 copies act for adjustment of claims		17 50
To H. Niles, for 152 copies of the Weekly Register, volume 31		153 25
To F. Massi & Co., for two boxes for treaty seals		200 00
To Peter Force, for publishing exequaturs		12 00
To M. M. Cruikshank, for a portfolio for a treaty		75 00
To W. Brown, for a diplomatic trunk		8 00
To James Maury, consul at Liverpool, for postages in England		184 99
To Gales & Seaton, for publishing exequaturs, advertising, &c		64 87
To W. P. Elliott, bearing despatches to London		100 00
To A. & H. Wilson, for advertising		15 00
To W. Brown, for a diplomatic trunk		13 00
To R. S. Coxe, assignee, for passage of Wm. B. Hodgson from Port Mahon to Algiers		120 00
To W. Brown, for two diplomatic trunks		23 00
To Peter Force, for 25 sets National Calendar, 5 vols. each, at $1 per volume		125 00
To Gales & Seaton, for sea letters and publishing exequaturs		21 00
To John Myers, for a diplomatic trunk		5 00
To G. & W. Robinson, for advertising		27 00
To I. G. Broughton, for advertising		10 00
To Ch. Goodrich, bearing despatches to Mr. Wheaton, New York		60 00
To I. W. Townsend, for advertising		24 00
To B. Russell, for advertising		113 50
To Gales & Seaton, for one ream sea letters		28 00
To Gales & Seaton, for exequaturs		15 00
To Peter Force, for exequaturs		17 00
To W. J. Stone, for printing consuls' commissions, &c		20 33
To Thomas Snowden, for advertising		9 50
To Cammoc & Ragland, for advertising		11 25
Do ....do		4 50
Do ....do		32 50
To Joseph Forrest, for making extracts from the journal of the commission under the Florida treaty		9 00
To D. & J. M. Faust, for advertising in relation to the treaty of Ghent		15 00
To S. L. Dashiell, for copying 44,464 words, at 10 cents per hundred, and five maps in relation to the treaty of Ghent.		54 46
To A. L. McIntire, for copying 51,246 words, at 10 cents per hundred		51 25
To Edward Deeble, for copying 53,118 words, at 10 cents per hundred		53 12
To A. H. Pemberton, for advertising		33 75
To I. Hughes, for advertising		15 00
To Nathan Low, for advertising		7 50
To Joseph Forrest, for copying 87,715 words, at 10 cents per hundred		87 72
To Pleasants & Smith, for advertising		22 50
To A. L. McIntire, for three days tracing maps in relation to the boundary		6 00
To Theodore W. Clay, bearer of despatches to Mexico, for his passage to New York, including one day's detention in Philadelphia — $18 50		
His passage to Vera Cruz — 150 00		
Carriage hire and expenses to Mexico — 126 50		
Carriage hire to Vera Cruz — 75 00		
Expenses to Vera Cruz — 23 25		
His return passage to New York — 150 00		
Expenses from thence to Washington — 20 25		
His compensation from March 17, the day of his departure from Washington, to July 2, 1827, inclusive, the day of his return thither, making 107 days, at $6 per day — 642 00		1,205 50
To James Davidson, for copying 52,416 words, at 10 cents per hundred		52 42
To A. Ford, for 12 days tracing maps		24 00
To S. L. Dashiell, for 13 days tracing maps		26 00
To A. Rentzel, for 16 days tracing maps		32 00
To William Phillips, bearer of despatches from Guatemala to the United States, for compensation from April 9 to June 30, 1827, is 83 days, at $6 per day, including his expenses	$775 25	
To Gales & Seaton, for publishing exequaturs, &c		31 87
To Samuel Hanson, for copying 73,346 words, at 10 cents per hundred		73 35
To S. L. Dashiell, for five days tracing maps		10 00
To W. G. Cranch, for copying 52,788 words, at 10 cents per hundred		52 79
To A. Ford, for 12 days tracing maps, at $2 per day		24 00
To A. Rentzel, for 14½ days tracing maps, at $2 per day		29 00
To Ed. Taylor, for copying 107,587 words, at 10 cents per hundred		107 59
To S. McDonald, for copying 53,130 words, at 10 cents per hundred		53 13
To Helen Davis, for copying 87,609 words, at 10 cents per hundred		87 61
To A. L. McIntire, for tracing maps 32 days, at $2		64 00
To A. Rentzel, for tracing maps 7½ days, at $2		15 00
To E. Deeble, for copying 120,900 words, at 10 cents per hundred		120 90
To A. Rentzel, for tracing maps 4 days, of 9 hours each day, at $3 per day		12 00

B—Continued.

In whose favor and for what purpose.	Approved by Secretary of State, without vouchers.	Accounts vouched.
1827. To A. Ford, for tracing maps 12 days, 6 hours each day, at $3		$21 00
To S. L. Dashiell, for 17 days, at $2, and 6 days, at $3		52 00
To James Coucheval, for part payment as bearer of despatches from Stockholm to Washington, and returning by way of London		450 00
To James Coucheval, for his services in the legation at Stockholm, in transcribing, &c		100 00
To Lucy Baker, for copying 94,518 words, at 10 cents per hundred		94 52
To M. M. Cruikshank, for copying 81,624 words, at 10 cents per hundred		81 62
To Meade Fitzhugh, for copying 102,695 words, at 10 cents per hundred, and 3 maps, at $10		112 70
To James Haig, for advertising		33 10
To A. Rentzel, for copying maps 6 days, at $3 per day		18 00
To S. L. Dashiell, for copying maps 9 days, at $3 per day		27 00
To Thomas Munroe, for sundry articles of arms and equipments of an American soldier transmitted, through Thomas Munroe, jr., to the Archduke Constantine and certain Russian and Polish officers		56 54
To A. Rentzel, for copying maps 5 days, at $3 per day		15 00
To A. L. McIntire, for copying maps 17 days, at $3 per day		51 00
To A. Ramsay, jr., for copying 35,732 words, at 10 cents per hundred		35 75
To James Ord, for copying 95,040 words, at 10 cents per hundred		95 04
To A. Ford, for tracing maps 22 days, at $2 per day		44 00
To R. Patton, for copying 52,500 words, at 10 cents per hundred		52 50
To W. B. Page, for copying 120,960 words, at 10 cents per hundred		120 96
To Jonathan Elliott, for 100 copies Treaties and Conventions		1,000 00
To Gales & Seaton, for advertising exequaturs, &c		46 00
To James Maury, consul at Liverpool, for postages in England		164 59
To James Martin, for copying 91,687 words, at 10 cents per hundred		91 69
To Dobbin, Murphy & Bose, for advertising		135 00
To James Ord, for 3½ days examining records in relation to treaty of Ghent, at $2 50 per day		8 33
To Ballard & Wright, for advertising		116 25
To A. L. McIntire, for 3½ days examining records in relation to treaty of Ghent, at $2 50 per day		8 33
To B. Russell, for advertising		6 00
To Edward Wyer, bearer of despatches to London, for his compensation from December 28, 1826, to March 19, 1827, making 82 days, at $6 per day, including passages and expenses	$1,267 00	
To W. Prentiss, for his compensation and expenses in delivering a box of books to the Governor of Maine, at Portland	200 00	
To M. M. Cruikshank, for copying 18,576 words, at 10 cents per hundred		18 38
To S. D. King, for copying part of an old map of North America		9 50
	16,304 92	19,759 39

TREASURY DEPARTMENT, *Register's Office, February* 28, 1828.

JOSEPH NOURSE, *Register.*

Statement explaining the differences between the "statement showing the disbursements made out of the appropriations for the contingent expenses of foreign intercourse; distinguishing between those items which have been allowed under the authority and upon the certificate of the Secretary of State, from those which have been otherwise vouched, from March 4, 1825, *to December* 31, 1827," *(marked B,) and the actual amount of payments made from the Treasury during the years* 1825, 1826, *and* 1827, *(as per statement A.)*

Expenditures (as per statement B) from March 4, to December 31, 1825		$11,828 83
To which add the following expenditures from January 1 to March 3, 1825, viz:		
Andrew Armstrong, commercial agent at Port au Prince, (salary)	$250 00	
Daniel Turner, bearer of despatches from Montevideo to Buenos Ayres	150 00	
William Taylor, agent of the United States at Alvarado	500 00	
Condy Raguet, agent for commerce and seamen at Rio Janeiro	2,500 00	
John B. Prevost, agent of the United States in South America	500 00	
Walcott Chauncey, for passage of Edward Wyer, and Consul Stith and family, in the years 1821 and 1822	1,150 00	
Joseph Milligan, for a port folio for a treaty	100 00	
President's certificate, without specification	700 00	
President's certificate, without specification	1,000 00	
	6,850 00	
And expenditures from March 4, to December 13, 1825, viz:		
Andrew Armstrong, commercial agent at Port au Prince, (salary)	750 00	
*John B. Prevost, agent of the United States in South America	2,000 00	
*Condy Raguet, agent for commerce and seamen at Rio Janeiro	400 00	
Carried forward	10,000 00	11,828 83

*Advances—accounts unsettled.

Brought forward	$10,000 00	$11,828 83
†Richard C. Anderson, jr., late minister at Colombia, for writing done for the legation of the United States at Bogota, from December 10, 1823, to January 2, 1825	2,125 24	
*John J. Appleton, special agent at Naples	1,125 00	
‡John M. Forbes, Chargé d'Affaires at Buenos Ayres, for the funeral expenses of Cæsar A. Rodney, deceased, late minister at Buenos Ayres	471 12	
		13,721 36
To which add the following:		
For this sum paid to George S. Watkins, more than accounted for by him	186 07	
And this sum advanced to John H. Pleasants, more than accounted for by him in this year; both repaid in 1827	10 00	
		196 07
		25,746 26
From which deduct the following:		
Balance due by the agent of the Department of State, January 1, 1825	218 38	
Balance due to the agent of the Department of State, January 1, 1826	44 80	
		173 58
Total payments made from the Treasury in the year 1825		25,572 68
Expenditures (as per statement B) for 1826		$12,656 04
To which add the following expenditures for 1826, viz:		
James Bowdoin, formerly minister at Madrid, for balance due to him	$86 31	
Andrew Armstrong, commercial agent at Port au Prince, (salary)	1,000 00	
President's certificate, without specification	1,666 66	
		2,752 97
Add also—		
Balance due from the agent on the 1st January, 1827	3,268 79	
Balance due to the agent on the 1st January, 1826	44 80	
		3,223 99
Total payments made from the Treasury in the year 1826		18,633 00
Expenditures (as per statement B) for 1827		$11,579 44
To which add the following expenditures for 1827, viz:		
Andrew Armstrong, commercial agent at Port au Prince, (salary)	$750 00	
*John Rainals, consul at Copenhagen	500 00	
*William Tudor, consul at Lima	9,800 00	
*Robert M. Harrison, consul at Trinidad	875 00	
Vincent Gray, for amount paid by him at Havana for the relief of sundry American citizens confined there in prison in 1815	1,275 00	
President's certificate, without specification	967 38	
President's certificate, without specification	979 73	
President's certificate, without specification	1,052 90	
President's certificate, without specification	4,458 00	
President's certificate, without specification	1,500 00	
		22,158 01
Add also—		
Balance due from the agent on the 1st January, 1828	5,789 97	
Balance due from the agent on the 1st January, 1827	3,268 79	
		2,521 18
Total payments made from the Treasury in the year 1827		36,258 63

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, March* 22, 1828.

C.

The Secretary of State to S. Wood, Esq., Chairman of the Committee of the House of Representatives on the Expenditures of the Department of State.

DEPARTMENT OF STATE, *Washington, April* 18, 1822.

SIR: The usual public expenditures under the superintendence of the Department of State are as follows:

1. The expenses of the Department, specific and contingent, as particularly set forth in annual estimates of appropriations presented to Congress.

2. Printing the laws in the newspapers and in pamphlets, from session to session.

3. Intercourse with foreign nations—diplomatic; Barbary intercourse; relief of seamen; contingent expenses of foreign intercourse.

To these expenses, which are of a permanent character, are to be added *occasional* disbursements by virtue of particular acts and appropriations; of these occasional expenditures, two of the heaviest charges of the last year have been—

° Advances—accounts unsettled. † Allowed by the President. ‡ Allowed by ex-President Monroe.

4. For taking the Fourth Census, the appropriation for which, by act of April 11, 1820, was $240,000.

5. For carrying into execution the treaty of February 22, 1819, with Spain; appropriation by act of March 3, 1821, $100,000.

6. For the Boundary Commissioners under the treaty of Ghent.

7. Colonel Trumbull's pictures.

8. Printing the journals of the Convention and the journals of the Congress of the Confederation.

The practice of the Department in the direction of these disbursements is as follows:

The moneys are drawn from the Treasury by letters of requisition from me to the Secretary of the Treasury, requesting, from time to time, warrants for specified sums, to be charged upon the several objects of appropriation for which the amount of each requisition is wanted.

These requisitions, in the cases of the diplomatic and Barbary funds, and part of those for seamen, and contingent expenses of foreign intercourse, are, that *remittances* of a specified amount should be made to the bankers of the United States at London and Amsterdam, who are debited with the amount, and credited, upon the production of their accounts, with the sums paid by them to the ministers of the United States in Europe, and other public agents who are authorized to draw upon them. These remittances are made by the Treasury Department itself, and no part of the money comes to the disposal of any person in the Department of State.

The requisitions for expenditures within the United States are of two kinds: 1st, for warrants in favor of particular individuals having acknowledged claims to payment in every part of the Union, and the amount of which is remitted to them, or paid upon their drafts; and 2d, warrants for gross sums, in favor of Fontaine Maury, one of the clerks in the Department, charged with the keeping of the accounts of the Department and paying the current expenses chargeable upon it.

These payments, many of them of small sums, the occasions of which occur from day to day, are made by checks upon the Bank of the Metropolis, with which a bank account is kept by Mr. Maury, upon a moderate deposit of moneys drawn from the Treasury, from time to time, and at all times liable to be withdrawn from the bank by a single check.

The account with the Bank of the Metropolis was kept before I had charge of this Department, and before the existence of the present Bank of the United States. I had not thought it necessary to direct that the deposit and the account should be transferred to the Branch Bank of the United States, principally because the Bank of the Metropolis affords, gratuitously, facilities for remitting moneys to various parts of the Union, which the branch bank declines, unless upon the payment of a commission. Some insinuations, however, having appeared in a recent publication tending to question the District banks, the whole of the balance which was in deposit there has been withdrawn and deposited in the branch bank.

It has been observed that the balance of the deposit in that bank is always small. In the month of April, 1821, there was, however, deposited there $100,000 by one draft. It was for the payment of the accounts of the marshals for taking the census, which were then coming in almost daily, and this sum was, in fact, drawn for from the branch bank, not at once, but as the accounts of the marshals were brought in for payment. The whole sum was absorbed in less than two months.

No part of the deposit has ever been to my individual credit, but all to that of the agent for the Department, who regularly settles his accounts at the Treasury at the close of every quarter. Should it suit the convenience of the committee to call at the office of the Department, the books will be submitted to their inspection, and any explanation given of them which they may think desirable. The vouchers, excepting those of the current quarter, are at the Treasury, where they will also be at the inspection of the committee if desired.

The public expenditures under the direction of this Department are of two kinds: 1st, those the amount of which is prescribed by law, such as the salaries of officers, the compensation for printing the laws in the newspapers; that to the marshals and their assistants for taking the census, &c.; and 2d, those which are occasional, contingent, and discretionary. With regard to all those of the second description, having made the most rigorous economy the invariable principle of my conduct in relation to them, I am unable to suggest to the committee any measures by which that economy could be more effective.

If the committee will have the goodness to refer to the estimates of appropriation for the present year, they will perceive, in pages 28 and 29, that the items of contingent expenses of foreign intercourse, Barbary intercourse, and relief of seamen, being all items of permanent appropriation over which this Department has any discretionary control, the balances of former appropriations are more than sufficient for the estimated service of this year, and that no part of the appropriations of the last year to these items has been drawn from the Treasury.

The application of the appropriations for the contingent expenses of the Department of State is also in a considerable degree at the discretion of the head of the Department. It has by me been made chiefly in the purchase of useful though somewhat costly collections of books, among which are the new editions of the Parliamentary History and Debates of Great Britain, the Statutes at Large, and the Statutes of the Realm, now in the process of publication by the special authority of the British Parliament, the State Trials, the Annual Register, the Transactions of the Royal Society, the Memoirs of the French Academy of Sciences, and the Repertory of Arts and Manufactures, complete sets of which works have been procured. Some expense has also been incurred in procuring collections of the statute laws of the several States of the Union, and the reports of decisions of their judicial courts. To these have been added duplicates, procured from France and England, of their respective standards of weights and measures, including copies of the Platina Metre and Kilogramme of the French Archives. Orders have been recently given for the large editions of the works of Humboldt and Bonpland upon South America, and Cook's and Vancouver's Voyages, and some others, the want of which has been occasionally felt in the transaction of the current business of the Department, and may probably be still more sensibly hereafter. By comparing the amount of the bills for these articles with the amount of appropriations for contingent expenses under the direction of this Department since the year 1817, the committee will be enabled to judge how far the discretion of expense has been properly exercised.

I take this occasion to inform the committee that in the note B, annexed to the estimate of the present year, page 60, it is erroneously stated that no part of the appropriation for printing the laws, &c., was in the Treasury on the first of January, 1822. The chairman of the Committee of Ways and Means of the House has been furnished with a certificate from the Register of the Treasury that there was in the Treasury on the first of January, 1822, the sum of $9,600, being part of that appropriation. It still remains in the Treasury at this time.

I have the honor, &c., &c.,

JOHN Q. ADAMS.

D.

Summary statement of moneys appropriated and expended under the following heads of appropriation during the years 1825, 1826, *and* 1827.

Contingent expenses of the Department of State.

Balance of appropriation December 31, 1824	$10,600 00
Appropriation for 1825	12,050 00
Appropriation for 1826	11,095 00
Repayment in 1826	10 00
Appropriation in 1827	11,050 00
	44,805 00
Expenditure made from the Treasury in 1825	$16,800 00
Expenditure made from the Treasury in 1826	16,045 00
Expenditure made from the Treasury in 1827	11,960 00
	44,805 00

Printing, publishing, and distribution of the laws of the United States.

Balance of appropriation December 31, 1824	$5,558 00
Appropriation for 1825	13,500 00
Appropriation for 1826	17,000 00
Appropriation for 1827	17,000 00
	53,058 00
Expenditure made from the Treasury in 1825	$11,500 00
Expenditure made from the Treasury in 1826	16,500 00
Expenditure made from the Treasury in 1827	17,500 00
	45,500 00
Balance of appropriation December 31, 1827	7,558 00
	53,058 00

Contingent expenses of foreign intercourse.

Balance of appropriation for 1824		$17,306 39
Appropriation made in 1825		40,000 00
Repayments in 1825		97 73
Appropriation made in 1826		40,000 00
Repayments in 1827		5 93
Appropriation made in 1827		30,000 00
Repayment in 1827		10 00
		127,420 05
Expenditures (per statement B) for 1825	$11,828 83	
Other expenditures made in 1825	13,743 85	
		$25,572 68
Carried to surplus fund in 1825		97 73
Expenditures (per statement B) for 1826	12,656 04	
Other expenditures made in 1826	5,976 96	
		18,633 00
Carried to surplus fund in 1826		5 93
Expenditures (per statement B) for 1827	11,579 44	
Other expenditures made in 1827	24,679 19	
		36,258 63
		80,567 97
Balance of appropriation December 31, 1827		46,852 08
		127,420 05

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, March* 11, 1828.

G.

Expenditure of the $20,000 *appropriated annually for the purpose of defraying the expenses of all the missions abroad for one year, extracted from ministers', &c., accounts.*

Richard Rush, minister, London. Contingent, 1st January to 31st May, 1825	$473 06		
Richard Rush, return home allowance	2,250 00		
		$2,723 06	
Rufus King, minister, London. Contingent, 1st June to 31st December, 1825		348 66	
John A. Smith, Chargé d'Affaires, London. Contingent, 16th May to 30th September	306 44		
John A. Smith, salary as Chargé d'Affaires between the departure of Mr. Rush and arrival of Mr. King, from 26th May to 11th November, 1825	2,083 63		
		2,390 07	
			$5,461 79
James Brown, minister, Paris. Contingent, from 1st January to 31st December, 1825			789 26
Henry Middleton, minister, St. Petersburg, from 1st January to 31st December, 1825			933 44
Hugh Nelson, minister, Madrid. Contingent, from 1st January to 10th July, 1825	$347 19		
Hugh Nelson, allowance for return home	2,250 00		
		$2,597 19	
Alexander H. Everett, minister, Madrid, for contingent, from 8th July to 31st December, 1825		521 00	
			3,118 19
Thomas L. L. Brent, Chargé d'Affaires at Lisbon. Contingent, from 1st July, 1824, to 30th September, 1825			382 70
Christopher Hughes, Chargé d'Affaires at Stockholm. Contingent, from 1st January to 30th June, 1825	$312 47		
Christopher Hughes, allowed him on a special mission at the Court of Denmark, in 1825, equal to half an outfit	2,250 00		
			2,562 47
John J. Appleton, special agent at Naples, for contingent, from 1st October, 1825, to 19th August, 1826			80 10
Richard C. Anderson, minister, Bogota. Contingent, from 26th March, 1825, to 31st March, 1826			205 00
Heman Allen, minister, Chili. Contingent, from 1st January to 31st December, 1825			289 67
Joel R. Poinsett, minister, Mexico. Contingent, from 8th March, 1825, to 31st March, 1826			1,030 24
Beaufort T. Watts, Chargé d'Affaires at Colombia. Contingent, from 1st January to 31st December, 1825			779 50
Condy Raguet, Chargé d'Affaires at Rio Janeiro. Contingent, from 29th October, 1825, to 31st December, 1826			111 88
John Williams, Chargé d'Affaires at Guatemala. Contingent, from 3d December, 1825, to 2d December, 1826			20 40
John M. Forbes, Chargé d'Affaires at Buenos Ayres. Contingent, from 1st January to 31st December, 1825			177 00
			15,941 64

I hereby certify that the foregoing are true extracts from the accounts of ministers and Chargé d'Affaires on file in this office, with the exception of those of the ministers at St. Petersburg and Madrid, and Chargé d'Affaires at Rio Janeiro, and agent at Naples, they being yet unsettled.

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, January* 8, 1828.

TREASURY DEPARTMENT, *Register's Office, March* 12, 1828.

SIR: In making up the statement which has been furnished from this office relative to the disbursement of moneys appropriated for foreign missions and foreign intercourse, we have endeavored to comply, as far as practicable, with the terms of the letter of requisition. In doing this, we have considered that these terms embraced only such items of expenditure as have accrued and been authorized since the commencement of the present administration; and in relation to allowances made upon the voucher of the Secretary of State that such only were intended as have been admitted upon his sole and exclusive authority.

The appropriations for contingent expenses of foreign intercourse have been always kept under one distinct and separate account, unblended with others, so that payments out of this fund have been generally made for such contingencies only; though there have been instances of advances made from this fund on account of outfits.

The appropriations for outfits, salaries, and contingent expenses of missions abroad have been uniformly blended in one account, denominated "Diplomatic Department," and payments for these various objects have been as uniformly made out of this general fund without specification of object. The materials for the statement rendered were obtained by dissecting the settled accounts of individuals: First, under the head of contingent expenses of foreign intercourse; second, under the head of Diplomatic Department.

With the first there could have been no misapprehension. With the second there might have been;

for not being able to distinguish between those allowances for outfit and salary which were properly payable out of the appropriations for these objects, and those which were perhaps more properly payable out of the appropriation for the contingent expenses of missions abroad, we were constrained to arrange all the items according to their designation on the accounts themselves; and thus the statement may have exhibited a result differing from your expectations; but this, if so, has been unavoidable for the reasons above stated.

In the case of payments made to John A. King, to which you have alluded, we find his account stated for outfit and salary; it was paid out of the fund for the Diplomatic Department, and we have no authority for saying it was properly a charge upon the contingent part of that fund; therefore we have arranged the items as designated.

The account is endorsed thus: "The President approves the above charges, December 22, 1826. H. Clay." Therefore we have not stated it as allowed upon the sole and exclusive authority of the Secretary of State.

It may be well, perhaps, to remark that the warrants upon these two funds, for balances due on settled accounts, are made out in the office of the Secretary of the Treasury, and are drawn upon the one or the other fund, as their corresponding entries in the office of the Fifth Auditor may indicate.

In my letter of the 25th February last, to the Fifth Auditor, it is stated that, "In examining the accounts containing the contingent expenses of missions abroad, for the above period, we have not been able to discover any item as allowed upon the special approval of the Secretary of State."

Upon a re-examination of these accounts we have found the following items, which accrued in the year 1825, blended with others of a prior date, and allowed by the chief clerk of the State Department, in the name of the Secretary, viz: to Beaufort T. Watts, Chargé d'Affaires at Bogota, for newspapers, postages, and letter carrier, $615.

I have the honor to be, sir, your obedient servant,

JOSEPH NOURSE, *Register.*

Hon. JOHN BLAIR.

20TH CONGRESS.] No. 906. [1ST SESSION.

IN FAVOR OF IRON FOR RAILROADS FREE OF DUTY.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES APRIL 7, 1828.

To the honorable the Speaker and members of the House of Representatives of the Congress of the United States:

The petition of the City Council of Charleston, in the State of South Carolina, showeth: That an act of the Legislature of the said State was ratified on the thirtieth day of January, in the year eighteen hundred and twenty-eight, authorizing the formation of a company to be incorporated by the name of the South Carolina Canal and Railroad Company;

That the stock required by the said act of the Legislature has been subscribed according to the terms of the act upon which the charter of incorporation was to take effect;

That by the terms of the said act, five weeks' public notice, in certain newspapers of the State, must now be given to the stockholders of the said company to meet and organize the company;

That in the meantime the present session of Congress is drawing to a close;

That it is very desirable, during the present session, that the objects of this petition should be accomplished, so as to afford to the said company the earliest opportunity of commencing and completing their contemplated works.

Your petitioners, therefore, show that the said South Carolina Canal and Railroad Company are required, by the aforesaid act of the Legislature, to direct and confine their first efforts and enterprise to the formation and completion of the railroad communication between Charleston and the Savannah river, at or near Hamburg, and other points or places on the said river; and when such communication shall be completed, or before, if the company shall find it practicable and advantageous, they are authorized to construct railroads to Columbia and to Camden, in the said State.

Your petitioners further show that, for the purpose of constructing the said railroads, a large quantity of iron will be required, which will constitute a great portion of the cost of these extensive roads.

That the construction of railroads being but a new undertaking in this country, it is thought safest and best that the iron required should be procured from England, where it can be worked up in the proper manner, so as to insure greater certainty in the execution of the projected roads.

Your petitioners further show that it is contemplated to propel carriages upon the said railroads by means of locomotive steam engines. That, after encountering many difficulties in constructing such engines, so as to afford the power required of them, they have at length succeeded in England in accomplishing that object. That, as yet, no such engines have been constructed in the United States. It is therefore obvious that the locomotive engines to be used on the said railroads should be imported, until the manufacturers of the United States have acquired skill in constructing them.

That the duties to the Government on iron imported, especially when worked up, constitute a very large portion of the expense of procuring such iron.

Your petitioners, therefore, pray that an act of Congress may be passed authorizing the South Carolina Canal and Railroad Company to import, free of duty, all such iron, manufactured or not manufactured, as may be required for the formation and completion of the roads they are authorized to construct by the aforesaid act of the Legislature of this State; and, likewise, all such steam and other engines and carriages as may be required in constructing the said railroads, or in propelling carriages thereon when first completed.

Your petitioners now present some reasons which to them seem sufficient to authorize the aid asked of Congress. Of the projected roads, that required by the act of our Legislature to be first undertaken and completed by the company will afford the safest, cheapest, the most direct, and the most expeditious and certain communication between Charleston and Augusta, in Georgia, which town is opposite Hamburg, in this State.

Not only the commercial prosperity of these places will be thereby promoted, but Augusta being a military depot of the United States, this road may properly claim the attention of Congress as one of national importance. All the reasons in favor of the best military roads between such important points as Charleston and Augusta are here strictly applicable.

The other roads contemplated by the company, though not communicating directly with places where the United States at present have military depots, are yet important in many points of view, as well for military as for commercial purposes.

To promote objects similar to those now contemplated by the South Carolina Canal and Railroad Company, Congress have authorized large amounts of stock to be taken by Government in several companies, and have directed officers of the Government, in the pay of the Government, to make the necessary surveys, and to discharge the other duties as civil engineers required by the companies.

As yet no aid in either of these ways has been afforded to this section of our country, and what we now ask is neither the money of the Government nor the services of its officers, but merely that we be permitted to act for ourselves, and to procure the necessary materials where they can be best obtained, if we are not trammelled by the operation of laws which, at all events in this case, will act, if permitted to act, a public as well as a private injury.

JOHN GADSDEN, *Intendant.*

By the Intendant:
WILLIAM ROACH, *Clerk of Council.*

20TH CONGRESS.] **No. 907.** [1ST SESSION.

IN FAVOR OF IRON FOR RAILROADS FREE OF DUTY.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES APRIL 7, 1828.

DELAWARE AND HUDSON CANAL COMPANY, *New York, April* 2, 1828.

DEAR SIR: Under directions of our board I take the liberty of sending to you a memorial of this company to Congress, with documents attached; and I am instructed to ask the favor of you to make such disposition of it as you may deem best calculated to effect our object.

There is one point in my letter of the 3d ultimo, a copy of which is attached to the memorial, to which I beg leave to call your particular attention. It is this: that the subject of importation was suggested by one of the oldest iron manufacturers, who is in nowise interested in our company, who was among the first, if not the very first, that engaged in rolling iron on a large scale. He frankly stated that the manufacturers of iron in this country had not acquired that accuracy in rolling plates to which they had attained in England. It was this consideration, and a most important one, that induced us to look abroad; and we subsequently found that there would also be a considerable saving in expense if the plates should be classed as iron manufactures. This point being determined by the letter of the Hon. Secretary of the Treasury, we then, and not till then, decided on sending out an engineer to purchase and superintend the manufacture of the plates, also four locomotive engines, and have allowed him three months to travel through the country for information on all the subjects connected with his profession. And as the engineer is well qualified, both from scientific and practical knowledge, we hope to be instrumental in adding largely to the common stock of information on all the means of facilitating internal transportation.

I have the honor to be, very respectfully, your obedient servant,

JOHN BOLTON, *President.*

Hon. G. C. VERPLANCK.

The Hon. Mr. Martin, of the Committee on Manufactures, has expressed a friendly disposition towards our case.

The Hon. Mr. Wright, of the same committee, when a Senator of this State, took a friendly part in favor of our application for aid in the winter of 1827.

To the Senate and House of Representatives of the United States in Congress assembled:

The memorial of the president, managers, and company of the Delaware and Hudson Canal Company respectfully showeth: That your memorialists, under charters from the States of Pennsylvania and New York, are engaged in constructing a canal from the Hudson river to the Delaware, up the valley of the latter to the mouth of the Lackawaxen, and up the valley of the Lackawaxen about twenty-four miles; making, in all, one hundred and five miles from the Hudson. This canal is very nearly finished, and will be complete in the course of this year.

Between the head of said canal and the coal mines a railroad, over an uneven and elevated part of the country, is to be constructed, the length of which will be about fifteen miles. In order to make said railroad it becomes necessary to procure about 360 tons of iron plates, and an engineer has been accordingly sent to England for that purpose.

Your memorialists refer to the annexed copies of letters, of the dates of November 9, December 15, and December 21, 1827, to show the circumstances under which they have acted; and they further refer to the copy of a letter dated March 3, 1828, also annexed hereto, as explaining more fully the views which have induced them to appeal for protection to your honorable body.

Relying upon the construction of the existing laws in relation to duties upon iron manufactures by the Treasury Department, your memorialists concluded to import their iron plates, and they humbly hope that the National Legislature will not fail, in any law that may be passed on the subject, to exempt the said plates from the payment of any higher duties than those which now exist. These materials are to be actually used in the construction of the road; and, considering the objects of your memorialists in the construction of their canal and railroad, they confidently appeal to the National Representatives to be exempted from the operation of any increase in the duties on iron that may hereafter be imposed.

Your memorialists further beg leave to represent, that they consider the construction of railroads of so much public importance and utility as to justify the exemption altogether of the iron used in making roads from the payment of duty. Every facility ought certainly to be afforded to companies engaged in the construction of such roads by the National Government; and the true policy of the country would seem to point out encouragement to internal communications as the first object and most important interest of the nation. If the Representatives of the nation ought to foster and protect those efforts tending to the benefit of the country generally, your memorialists humbly conceive that the companies engaged in making artificial roads are entitled to ask that protection and aid at the hands of the Government. And your memorialists think that in affording aid to such laudable undertakings the best interests of the nation will be subserved in a manner which will promote rather than interfere with either the manufacturing, commercial, or agricultural concerns of the country. Considering the very large capital that has been expended by your memorialists in the prosecution of these internal communications, and the hazards to which they were necessarily exposed in their undertakings, your memorialists most respectfully but earnestly submit whether the supplies of iron which they may find it necessary to obtain from Europe for the making of their road ought not to be wholly exempted from the payment of duty. And they make this appeal to the enlightened Representatives of the nation, in the confidence that if it is favorably received and their prayer granted, the operation of the exemption, without impairing any other obligations of the Government, will promote the public convenience and advance the cause of internal improvements.

With these views your memorialists humbly pray that they may be entirely exempted from the payment of duties on articles of iron imported by them for the construction of their said railroad; or that, at all events, in consideration of the before stated circumstances, which are more fully set forth in the annexed documents, your honorable body will be pleased, in any law that may hereafter be passed altering the existing duties on iron, to exempt the said articles so to be imported by your memorialists from the operation of such law.

All which is respectfully submitted by order of the said company.

JOHN BOLTON, *President.*

S. FLEWWELLING, *Treasurer.*

The following are the managers of the Delaware and Hudson Canal Company:

John Bolton.
Philip Hone.
Garrit B. Abeel.
Samuel Whittemore.
Hezekiah B. Pierpont.
Rufus L. Lord.
Benjamin W. Rogers.
John Hunter.
Thomas Tileston.
William W. Russel.
William Calder.
Henry Thomas.
William H. Ireland.

DELAWARE AND HUDSON CANAL COMPANY, *New York, November* 9, 1827.

SIR: This company intend to construct a railroad from the termination of their canal near Bethany, in Pennsylvania, to the coal mines on the Lackawanock, in length about fifteen miles, and will require for that purpose from three to four hundred tons of rolled iron plates, about two inches wide and about fourteen feet long, pierced with square or round holes to admit the fastenings about eighteen inches apart, and the ends of the plates cut to be inserted into each other.

The main object of the proposed railroad is to transport coal to the head of our canal, which is to be taken down the canal to tide-water on the Hudson river. The principal part of the canal is complete; the residue is in course of construction, and is expected to be completed in the course of the summer of next year.

My object in addressing you on this subject is to ascertain whether rolled iron plates, prepared in the manner described, if imported from Europe would be admitted as manufactured iron.

I should be much obliged by a reply at your earliest convenience; and remain, with great respect, your obedient servant,

JOHN BOLTON, *President.*

Hon. JAMES BARBOUR, *Secretary of the Treasury.*

TREASURY DEPARTMENT, *Comptroller's Office, December* 15, 1827.

SIR: Your letter of the 9th ultimo to the Secretary of War, being on a subject properly coming under the cognizance of this Department, has been referred to me through the Secretary of the Treasury.

The question propounded by you is, whether rolled iron plates, about two inches wide and about fourteen feet long, pierced with square or round holes to admit the fastenings about eighteen inches apart, and the ends of the plates cut to be inserted into each other, the same being intended for a railroad, will be admitted to entry as "*manufactures of iron*" on their importion from England?

In reply, I have to observe that iron of this description, without the holes and the ends cut, would

simply be *rolled bar iron*, and be liable to a specific duty of $30 per ton; but I am of opinion that the operation of making so many holes in and cutting the ends of each bar so far changes the character of the iron as to constitute *a manufacture of iron* within the meaning of the law.

I deem it proper to add, that the point to be decided being involved in some difficulty, it required considerable time to examine the case in all its bearings; and such were the difficulties which it presented that it was deemed necessary to consult the Secretary of the Treasury on the subject, who, after much consideration, accords in the opinion above expressed.

This will account for the delay in answering your letter.

Respectfully,

JOS. ANDERSON, *Comptroller.*

JOHN BOLTON, Esq.

DELAWARE AND HUDSON CANAL COMPANY, *New York, December* 21, 1827.

SIR: I have the honor to acknowledge your esteemed favor of the 15th instant, in answer to mine of the 9th ultimo, which was inadvertently addressed to the honorable Secretary of War.

The delay is very satisfactorily accounted for; it had induced a reference to the copy of my letter and the sending of a copy with the address of the honorable Secretary of the Treasury. Our board have now decided on sending to England for the iron plates, and I have to tender you my acknowledgments for your very satisfactory communication.

I am, very respectfully, your obedient servant,

JOHN BOLTON, *President.*

Hon. JOSEPH ANDERSON, *Comptroller, Washington.*

Copy of a letter written to several members of Congress.

BANK OF THE DELAWARE AND HUDSON CANAL COMPANY, *New York, March* 3, 1828.

SIR: Under charters from the States of Pennsylvania and New York this company is engaged in constructing a canal from the Hudson river to the Delaware, up the valley of the latter to the mouth of the Lackawaxen, in Pennsylvania, and up the valley of the Lackawaxen about 24 miles; making, in all, 105 miles from the Hudson. For the greater part of the distance the canal is complete and navigable, and the remainder will be finished in the course of this year. The principal object of this work is to bring coal into the State of New York from the mines in the valley of the Lackawanock. Between the head of our canal and the coal mines the country is uneven and elevated, and a railroad now in course of construction is to connect them, the length of which is a little short of 15 miles. Early in the last fall the point at which our canal terminates was settled, and our engineer was instructed to prepare a plan for the railroad. His report on the subject was received late in October, and our inquiries were then directed to the procuring of the iron plates. The quantity required is about 360 tons. Only two manufacturers would undertake the work; another, and the oldest in the business, had the candor to acknowledge that the manufacturers in this country had not acquired that accuracy in rolling iron to which they had attained in England; and the most perfect accuracy being necessary to avoid friction, and to give us all the advantages of which railroads were susceptible, he advised us to import our plates from England. We consequently sought information as to those particulars on which to found a comparative estimate of the cost for English iron; and other kinds, both foreign and American, would not come so low. The lowest offer made to us here was 5¼ cents per pound; and we ascertained that the price of rolled iron plates in England was £9 10*s.* sterling per ton, and the workmanship to prepare them for our use would cost about £3 sterling, making £12 10*s.* The duty on rolled bar iron is $30 per ton, and on iron manufactures not enumerated is 25 per cent. on the cost, with an addition of 10 per cent. We believed that the plates we required ought to come under the latter denomination, but in order to ascertain whether our opinion was correct I addressed a letter to the honorable Secretary of the Treasury, describing the plates as they would be when prepared for use, and asking the favor of him to inform me whether they would be admitted subject to the duty on iron manufactures. Some time being taken in examining the question, the Comptroller finally answered in the affirmative. This being laid before our board I was authorized to employ an engineer to go to England to contract for the iron and superintend the manufacture, and he sailed from hence for Liverpool on the 24th of January. I am now advised that measures have been or will be attempted to get a provision introduced into the tariff bill now before Congress to deprive us of the pecuniary advantage upon which, and the superior accuracy in forming the plates, we predicated our determination to import them. One mode suggested is to have a high specific duty on railroad plates, and another to except from iron manufactures chargeable with 25 per cent. duty all such as shall not have cost for workmanship 50 per cent. on the price of the bars. If the latter suggestion should be adopted and the duty on rolled bar iron should even remain as it is, we shall be subject to a duty of $30 per ton, instead of $15 27, making a difference against us of about $5,500. Of the difference, if the former mode be adopted, I can form no estimate, not knowing the rate of specific duty proposed; but either I should conceive to be an act of injustice to us, because the time at which the increase of duties is proposed to take effect being sufficient to consummate pending mercantile orders will be insufficient for ours. If ours were merely for rolled bar iron we could have the whole here before the 30th of June. But our plates must be formed with more exactness in breadth and thickness, and must be made perfectly straight on the edges; the corners of the upper surface are to be rounded; the plates are to be of certain equal lengths, are to be cut at each end so as to fit into each other, and to have holes made in them eighteen inches apart, countersunk to admit the heads of the screws to go below the surface, and to have an oval form, rather longer than wide, to admit of contraction and expansion without disturbing the fastenings; the making of the holes of this form will require two if not three operations. The time that will be necessary to prepare the plates will therefore put it out of our power to get them here before the 30th of June, and it may be late in the fall before they will all

arrive. I presume to believe that the benefits which the agricultural interests, and even those of the iron manufacturers, will derive from the construction of railroads are entitled to quite as much consideration as the further encouragement of iron manufactures by an increase of duty; and I think I should not be out of the way in supposing that an encouragement of the construction of railroads by reducing even the present duty on iron prepared for such purpose would be well worth the consideration of Congress. Over heights and an irregular surface, such as we have to encounter, the expenses of transportation, compared with that by common teams on turnpike roads, will be full nine-tenths less, and on a more level country not requiring machinery the difference would be greater. In Pennsylvania and New Jersey several railroads are contemplated besides ours, with a view to transportation to this State. In this State one company has been chartered to make a railroad from Ithica to Oswego, and from Albany to Schenectady, and several others are proposed. Our work will serve as a model for all others, combining, as it will, all the varieties in form of country, of ascending and descending planes worked by machinery, and levels and small inclinations admitting of the use of locomotive engines and horse-power, and conforming to the circumstances of the country. Where wood is the cheaper material we shall depend on timber for the required strength, using iron only for the benefit of a hard, durable, and even surface.

I have taken the liberty of going into this detail for the purpose of placing the whole case before you, and in the hope that the estimate you will form of the general benefits to be derived from the construction of railroads may induce you to resist any attempt that may be made to enhance the expense of such works, and especially in our case, which, in our opinion, presents peculiar claims on the liberality and justice of Congress for an exception if an increased duty should be laid on future importations.

I am, very respectfully, your most obedient servant,

JOHN BOLTON, *President.*

P. S.—We are now paying $2 75 per ton for hauling coal to the head of our canal over a good turnpike road. The expenses by railroad will be 29½ cents per ton.

Third general report of the president, managers, and company of the Delaware and Hudson Canal Company to the stockholders, March 4, 1828.

The managers of the Delaware and Hudson Canal Company, pursuant to the requisitions of the act of incorporation, present to the stockholders the following report:

At the date of the last annual report a bill granting to you a loan of the credit of the State of New York for five hundred thousand dollars had passed both houses of the Legislature, but with an amendment in the Assembly, offered by a delegate from this city, requiring the payment of premium into the State Treasury. The Senate rejected the amendment unanimously, and returned the bill to the Assembly, and a motion to recede was supported by a large majority; but, it being considered a two-thirds bill, the motion to recede failed.

Under these circumstances, and being advised against submitting the bill to a committee of conference, your agent interceded with the Senate to concur with the House, and, notwithstanding the repugnance of the Senate to the principle of the amendment, they finally concurred, and the bill became a law by the approval of the Governor.

The confidence in your good faith, and the spirit of liberality manifested by a large majority in both houses of the honorable Legislature; the zealous support which your agent experienced from his excellency the late Governor, and from many honorable members of the Senate and Assembly whilst the bill was pending, are duly appreciated by your board of managers, and, they trust, by you also. It is no small gratification to the managers that their application in your behalf for legislative aid was supported on its simple merits, and was granted on the ground of public utility. This fact offers a strong inducement to pursue honorable ends by honorable means, and to faithfulness in performing all the duties imposed on those who receive legislative grants.

The loan of the credit of the State relieved your board of managers from the pecuniary difficulties with which they were threatened, and assures the completion of the great work in which you are engaged; a work not inferior in quality to any other, and for rapidity and cheapness of execution is, so far, without a parallel in our country, and, when completed and in full operation, will furnish a liberal remuneration for your outlay of capital. It will confer, also, a lasting benefit on a large and populous portion of this State, by furnishing, at a reduced price, an abundant supply of a species of fuel that is daily appreciating in the public estimation. Besides the preference which it is steadily gaining over other kinds of fuel for all domestic purposes, its superiority in cheapness and effect in generating steam is beginning to be understood, and the successful application of it to this important purpose, both in this State and in Pennsylvania, warrants the belief that it will ere long become the most favored article for the same purpose in steamboats. When this shall be realized, it will remove the chief obstacle, which the expense and bulk of other kinds of fuel have hitherto presented, to extending the facilities of steamboat navigation from this city to all the seaports of the United States, to South America, and to Europe.

In support of this opinion your managers can state, on unquestionable authority, that a steam engine of one hundred-horse power is worked twenty-four hours with three tons of anthracite coal; that another, of eighty-horse power, consumes one chaldron and a half during the working hours of each day; and other smaller engines in proportion; with the additional advantage of dispensing with the firemen and laborers usually employed with other fuel, the engineer alone being adequate to all the service of supplying fuel and attending those engines that work during the day only.

After the loan of the credit of the State was obtained, a resolution passed the board of managers authorizing contracts for completing the canal from the narrows of Lackawaxen to the forks of Dyberry. Here it was determined, after much reflection and examination, to stop the canal, and from thence to construct a railroad to the coal mines—a distance of fifteen miles nearly. This termination of the canal is seven miles short of that which was suggested in the original plan; and the estimated cost of this seven miles of canal is about equal to the estimated cost of the whole line of railroad, with its machinery and stationary power.

Contracts have been made for the remainder of the canal and for the railroad, and the work on both is progressing.

The canal, according to the contracts, is to be finished in July, but the work was much retarded by the almost unexampled bad weather in a portion of September and during the greater part of the two succeeding months. The mildness of the winter has, however, enabled the contractors to retain about six hundred men on the work, and, from a late report from the line, it is hoped their progress will, in a great degree, make good the deficiency occasioned by the bad weather in the fall.

A turnpike road has been constructed from Carbondale (the coal mines) to the Milford and Owego turnpike, and another from the head of the canal to intersect this turnpike six miles lower down. The first was made at the expense of the company; the latter by the company and individuals.

Over this road coal is hauling by common teams to the head of the canal at two dollars and twenty-five cents per ton on sledges, and at two dollars and seventy-five cents per ton on wheels; and at the date of the last accounts from thence from twenty to thirty teams were at work, carrying from one to two tons each. By one or the other mode as much coal will be transported as may be deemed proper until the completion of the railroad. The cost at tide-water, allowing an extra price for canal transportation, whilst lock-tenders and boatmen are in training, is estimated at four dollars and seventy-five cents, and five dollars and twenty-five cents per ton, according to the mode of transportation to the head of the canal.

The consumption above the Highlands will take off all that will probably be brought to tide this season; and it is not unreasonable to suppose that it will be sold at the company's landing at eight dollars per ton—fifty cents per ton less than the price of such coal in this city.

The roads formed by the company and individuals will be useful after the railroad shall be completed. That from the main western road to the coal mines will bring Carbondale into the line of travel from east to west, and will assist in bringing that place into value.

Carbondale, as a place of deposit for the west, will become a village of some importance. The railroad terminating there will furnish a conveyance to and from the canal cheaper by nine-tenths than by common teams. The road which connects the main turnpike with the canal will always be beneficial in furnishing an easy communication between the country and the canal, and, being accepted as a public road, will be kept in repair at the public expense.

The canal terminates in Pennsylvania on a tract of land of about one hundred acres, lying favorably for a village site. It cost the proprietor four thousand dollars, who gives one-half to the company in consideration of the benefits that will accrue to the other half from the company's operations. From this point it is contemplated by individuals to construct a canal up the Dyberry, carrying canal navigation from six to ten miles nearer the Susquehanna, and will present a strong inducement to connect by railroad the head of the latter canal with the Susquehanna at the great bend. An examination of the map will justify the belief that a large portion of the trade of the Susquehanna will by such means find the best and cheapest communication with this city. This will unquestionably be the case, unless this State should make a canal from the termination of yours on the Delaware to Deposit, and thence across to the Susquehanna. But either work will furnish a heavy transportation to the canal, and the interests of a large and fertile country will cause one or the other to be made. Such, at least, is the opinion of Judge Wright, and also of the board of managers. One and a strong ground for this opinion is, that your canal will open on an average a fortnight earlier in the spring, and continue as much later in the fall, than the Erie canal, and will, therefore, furnish a water transportation between this city and the valley of the Susquehanna more nearly corresponding with the opening and closing of the navigation of that river. Another ground is, that the route will be shorter, and consequently cheaper than any other.

A railroad being necessary to connect the coal mines with the canal wherever the latter might terminate, Judge Wright, our then chief engineer, was requested in the summer of 1826 to examine the subject in reference to the peculiarities of the country over which it must pass; since which it has more or less occupied the attention of the board and their engineers. In the course of the last summer a committee of the board decided on the place of terminating the canal; and the present chief engineer, J. B. Jervis, was then requested to prepare and report a plan of the whole work. The report was accordingly made late in October last, and reflects great credit on its author by the evidence it affords of patient research and investigation, of scientific knowledge and talent in adapting the work to the form of the country and other local circumstances of the line.

The construction and use of railroads was new in our country. Only one, of a few miles length, had been tested by a winter's cold, and another was a temporary and imperfect work. Differences of opinion existed among the engineers in England in various particulars, but all agree in their great superiority over turnpike roads, and in their near approach to canals in respect to cheapness and facility of transportation. Under these circumstances it was deemed advisable to submit the chief engineer's plans to the examination of Judge Wright and Professor Renwick, not from any distrust of the capacity or skill of the chief engineer, but from an adherence to that system of caution which had hitherto been observed in all the measures of the board of managers. With the sanction of such high authority, your board of managers proceeded in executing the work, under a firm conviction that the railroad and its appendages will serve as models for future works of this kind in our country, and will realize to the company all the advantages expected from it. The expense of the railroad with iron plates, together with stationary engines, chains, friction rollers, and a new and ingenious application by the chief engineer of a known power to the descending planes, (which may well deserve the name of an invention,) and allowing ten per cent. for contingencies, is estimated at one hundred and seventy-eight thousand two hundred and twenty-eight dollars. The expense of transportation upon it from the coal mines to the canal is estimated at 29½ cents per ton, or nearly 1 8-10 cents per ton per mile; being three-tenths of a cent more than the estimated cost of transportation on the canal.

The railroad and its appendages are calculated by the chief engineer for transporting five hundred and forty tons per day in one direction only; that is, so much coal may be conveyed upon it each day, and, allowing two hundred and forty working days in a year, will give one hundred and twenty-nine thousand six hundred tons per annum, besides returning transportation from the head of the canal to Carbondale.

The structure of the railroad is of timber, so arranged as to insure durability, with rolled iron plates securely fastened to the timber rails with screws. The plates are estimated to weigh eight hundred and two thousand nine hundred pounds, or nearly three hundred and sixty tons. Upon a comparison of the cost of the iron plates in this country with their cost in Europe and expense of delivery here, it was determined to import them; and Mr. Allen, an engineer well qualified for the service, was engaged, and has sailed for Liverpool to procure and superintend the manufacture of the plates, to procure the locomotive engines, and obtain information of all the latest improvements in works of the same kind in England.

Superior accuracy in forming the plates, a fact admitted by our oldest manufacturers, and of great importance in avoiding friction and giving steadiness to the motion of the carriages, and an estimated saving in the cost of about eighteen thousand dollars, offered inducements to sending to England for the plates, which the managers, acting as your agents, felt to be irresistible.

In respect to the canal in this State, it was expected that the new work in the valley of the Delaware to the mouth of the Lackawaxen, except the locks, would have been completed in the last season; but it was much retarded by wet weather in the best working months; many sections are, however, complete, and the remainder will be finished by midsummer. The locks are to be finished by the 1st of May. The most formidable work on the whole line, that at Butler's Falls, was accepted and settled last fall.

On this line (the Delaware) a farm has been purchased for two thousand dollars, containing about one hundred and forty acres. It has a good saw-mill and other improvements upon it, and, being on both sides of the Mongaup, a river nearly equal to the Neversink, secures the entire control of the water. It will give an abundant supply to the canal on a line of more than thirteen miles, and will yield a large surplus for hydraulic works at a well located site, (owned by the company,) where the canal turns out of the valley of the Neversink into that of the Delaware. The position of this site in respect to Orange county, in New York, Sussex, in New Jersey, and the valley of the Delaware below, its hydraulic advantages, and large basins for accommodating boats, warrant the belief that it will become a village of some importance.

It may be proper here to state that the same delay which has been experienced in rendering the canal navigable between the Delaware and Hudson rivers is not to be expected on the canal in the valleys of the Delaware and Lackawaxen. The latter is a more costly work than that between the rivers, but is also of a more permanent character, will require less repairs, and may be expected to be fit for navigation immediately or very soon after its construction.

Respecting the finished line between the two rivers, the managers are aware of the disappointment which public expectation experienced in the lateness of the season when it was rendered fit for navigation.

It was constructed during a season of unusual drought; the banks in many parts were, consequently, not well settled until, by the introduction of water, they became saturated with moisture; and this could not be done safely at once. The banks were generally tight, and more so than usual, as stated by the engineers in similar works at the same distance of time from their formation; but, from the cause above noticed, they were found in some places deficient of height, and required raising and strengthening. A large portion of the summit level consists of porous earth, mixed with coarse gravel and stones; at least it was interspersed with portions of earth of that character. The banks were, however, generally tight, and stood well, but the water escaped through the bottom and natural earth next to the hills. Taking the stone out of the botton, lining with earth more suitable to resist the water, and in some cases facing with earth the berm bank of the canal, was a tedious process. All this might have been done by transporting with common teams during the progress of the work, but at a very heavy expense. To avoid this expense the work was deferred until the water was taken in, and the transportation was then performed chiefly with scows. Towards the close of the season the work of tightening was effected, and boats were passed through the whole line from river to river, taking with them the lock-irons for locks on the Delaware and in Pennsylvania, and a weighing machine made in this city, and now using in weighing coal at the head of the canal. In many cases it was difficult to discover the leaks, especially in some of the large natural basins; for whilst no moisture appeared on the outside of the towing-path bank, the water gradually subsided in the canal, and, after the lapse of half a day or more, showed itself at various distances in the valley below. From these causes the transportation on the canal was chiefly limited to short distances from tide-water—some few boats only extending their trips to Wurtsborough, forty miles from tide. The year previous the inhabitants of the country and their teams had been employed in constructing the canal until late in the season; they could not, therefore, provide much for market. Even the lumbering business had been so much neglected that it was difficult to obtain a supply for the wooden structures on the canal; added to this, the opening of the canal for navigation was so long deferred that most of the articles for maket that would bear the expense had been previously transported in wagons. The navigation was not extended quite to the summit, when the excessive rains commenced, and continued until winter set in. The lock-tenders were inexperienced and, in some instances, neglectful; and even some of the overseers on the line, who had had no experience in long-continued rain and high waters, were deficient in the discharge of their duties; breaches ensued, boats were detained, and the boatmen became discouraged. These difficulties were, however, finally surmounted; and, although at some expense, the fitness of lock-tenders and others has been tested, and as they were successively found incompetent were dismissed and others substituted. The work performed in 1826 was, in respect to magnitude and extent of line, unparalleled in this country. All the labor that could be procured was employed, and, as previously stated, the cutting and sawing of lumber were neglected.

From these causes the building of houses for the lock-tenders, and of sluices to pass the surplus water and for filling the lower levels, were deferred until the last year. A large portion of the houses were not finished when the canal was opened for navigation, and some of the defects in attendance were owing to this cause, and some injuries to the canal were occasioned by the want of sluices.

The board of managers, consistently with their practice hitherto in forbearing to present to the stockholders merely conjectural benefits, will still refrain from offering any estimate of the revenue of the canal for the ensuing season. They intend to have it open for business as early in the spring as it may seem prudent; and, from information derived from those acquainted with the country, they believe that the inhabitants have been and are busily employed in preparing to avail themselves of the facilities that the canal will afford them. Neither the price of the stock nor the operations of speculators will hasten or retard the measures of your managers. They have heretofore held on their course, regardless of those circumstances, looking only to the interests of permanent holders who have invested their money with a view to ultimate results; and equally conscious of their ability to complete the work, as unvarying in their confidence in its successful issue and of a fair remuneration to the stockholders, they will, if your confidence be continued to them, persevere in the discharge of their duty until all your reasonable expectations shall be realized.

While on this topic, or influenced only by a sense of duty to you, the board of managers will, for once, depart from that line of conduct which they have hitherto prescribed to themselves in regard to the attempts that have been made to alarm your fears by setting forth the superior advantages of other

companies over yours, by alleged discoveries of coal more convenient to market or deliverable at a less expense, and by various disingenuous comparisons to the prejudice of this company.

Rightly viewed, these efforts to detract from the merits of your work should induce conclusions the reverse of those intended to be produced.

They are aware of your superior advantages in having the entire control both of the coal mines and of the means of transportation to the North river. Hence their anxiety to prejudice the public mind, in the hope of retarding or defeating your operations.

Let it not be understood that the charge of disingenuousness is applied to all; it is intended only for such as are conscious of having given occasion for it.

Some facts will be stated respecting the companies alluded to who claim to be your competitors, and in relation also to the discoveries of coal above noticed. The object is not to detract from them, but to inform you.

First, then, as to the Lehigh Company and in reference to this market. When that company shall have made their canal down the Lehigh to the Delaware, and Pennsylvania shall have made her canal from the mouth of the Lehigh to tide on the Delaware, and New Jersey shall have made her canal from the Delaware to the Raritan—when all these projected works are accomplished, how will they stand? Forty-six miles of canal their own, after having sunk a large sum in river work, much of which will then be useless, sixty miles of canal belonging to Pennsylvania, and fifty miles of canal belonging to New Jersey, making one hundred and fifty-six miles of canal, and from the place of transhipment on the Raritan to New York forty miles.

The Morris Canal Company is dependent on the Lehigh Company for the coal they propose to bring to New York. The Lehigh Company will not, it is presumed, supply the Morris Canal Company without some profit to themselves. The Lehigh canal, when finished, will be forty-six miles, and the Morris canal ninety-eight miles, making one hundred and forty-four miles of canal.

The charge of raising the coal, transporting to the canal, and handling, will not be less than one dollar per ton.

Cost of transportation, according to the estimate on your canal, 1½ cent per ton per mile: this, in one hundred and forty-four miles, gives	$2 16
Toll on the Lehigh, 1½ cent per ton per mile, (and they cannot probably afford it at less)	69
Is it not reasonable to suppose the Lehigh Company will charge the Morris at least a portion of the profit they could make by taking their coal to Philadelphia? This charge may, therefore, be put low enough at	1 50
Making, per ton	5 35

The actual outlay of money, and allowing nothing for toll on the Morris canal.

The Schuylkill Company has 108 miles of artificial navigation on the Schuylkill; 34 miles of river navigation to reach the commencement of the projected canal across New Jersey; thence by the latter canal 50 miles; and from the place of transhipment on the Raritan to New York 40 miles; equal to 162 miles of canal and 74 miles of river navigation.

The Delaware and Hudson canal is 105 miles in length from its head to tide; and although the river transportation is 50 miles greater than that which the Lehigh Company may have at some future day when all the indicated works shall be completed, yet the fact that freight is no higher from Albany than it is from Newburg admits the belief that the expense of transportation from the terminations of the canals to this market will be about equal in both cases. In your favor it is also to be remarked, that, without transhipment, you will supply the consumption of the towns and factories on and near the North river, above the Highlands, which may now be computed at eight to ten thousand tons, and is rapidly increasing.

With these facts, and taking into view that each of the companies named will be subject to charges beyond their control by States and other companies owning portions of the navigation which they must use, is it assuming too much to claim for this company a decided superiority over all others that look to this market for the sale of their coal?

Having, as the managers believe, disposed of the claims of those companies who assume to be your most formidable competitors, a brief notice of the minor projects will suffice.

The Tioga coal, so much talked of last winter, lies in Pennsylvania, from 40 to 50 miles from the point at which a navigable feeder must be taken out of the Chemung to supply the projected Chemung canal. Supposing a canal made in Pennsylvania to the Chemung, and thence to the head of Seneca lake, it is not believed that this coal could then compete with yours eastward of Utica, and its quality is unquestionably inferior to yours.

The same kind of coal lies in the same region about 25 miles up the valley of Lycoming creek, which empties into the west branch of the Susquehanna, about 110 miles above Harrisburg. The expense of transporting this coal to sloop navigation near the head of Chesapeake bay cannot be less than that from Wilkesbarre, which, including losses on the river, a dangerous navigation, is stated, from inquiry on the spot, at about $5 per ton to Port Deposit; and the quantity cannot be great, as the average of spring freshets, during which boats must run to reach tide-water, does not exceed three to four weeks. The small extent to which this business has been carried on from Wilkesbarre, where they have an abundance of coal within a mile of the Susquehanna, shows that it is not susceptible of advantageous extension.

Another mode of getting Lycoming coal to market is, however, spoken of, to wit, by railroad to the Susquehanna, 25 miles; to construct which, and furnish it with wagons, will cost at least two hundred thousand dollars; and, then, if Pennsylvania should make a canal up the west branch, to pass down that to the Union canal, and through this last and the Schuylkill navigation to Philadelphia, making about 260 miles of canal; by this route the coal will cost from $7 to $7 50 per ton, delivered in Philadelphia.

In connexion with the foregoing comparative advantages of this company with others, and for the information of the stockholders, the following estimates are offered respecting the coal business of this company, to wit:

	Per ton.
Clearing off the covering, getting out and piling the coal	$0 50
Railroad transportation, per engineer's estimate	0 29½
Carried forward	79½

Brought forward		$0 79½
Canal transportation, viz:		
	Per day.	
Boat per day	$0 50	
Two men	2 00	
Boy and horse	1 00	
Making	3 50	
Ten days per trip, and 25 tons each boat, give $35 for 25 tons, but the usual estimate is a little more, say 1½ cent per ton per mile: this, on 105 miles, is		1 57½
Handling		25
Expense of delivery at tide, per ton, exclusive of toll		2 62

It is believed that this estimate will not be exceeded after the lock-tenders, boatmen, and other persons employed in the work shall have had some experience and become expert in the performance of their respective duties.

Of the general transportation that may be expected upon the canal information has been given in former reports. A brief notice of it may therefore suffice on the present occasion, and a reference to maps will enable the stockholders to estimate its importance. The head of the canal is 33 miles from the great bend of the Susquehanna river, and the railroad terminates 22 miles from the valley of Wyoming, on the same river. From both points the canal offers the best and cheapest route to this market. The same may be said of Susquehanna and Bradford counties, in Pennsylvania; of the descending trade of the Delaware above the termination of the canal on that river; and also of Pennsylvania and New Jersey, bordering on the Delaware, embracing at least 40 miles below Carpenter's Point.

On the subject of funds, the board of managers have to state that they have received in State stock $500,000, and having disposed of $400,000 they have paid the premium thereon into the State Treasury, but they do not despair of getting a refund of this premium. In the language of members of both houses of the Legislature, it was derogatory to the State to attach such a condition to a loan of its credit to a company giving ample security, paying the interest at their own office, and investing the amount in a work of great public utility. Such at least was the view taken of this measure by the honorable the Senate and a large majority of the House of Assembly.

Your managers mean to make an appeal to the magnanimity and justice of the Legislature on this subject, and, when the works shall have demonstrated your good faith and a judicious application of the funds, they have full confidence that the appeal will be met in a manner consistent with the high character of the State of New York.

There have been expended on the line of canal and railroad, including salaries to agents and engineers, turnpike roads in Pennsylvania, and all other expenses		$1,370,000
In the purchase of real estate in Wall street and on the line of the canal, and in improvements thereon		61,000
Paid Messrs. Wurts and associates for their coal lands and privileges in Pennsylvania		40,000
Canal boats		7,000
		1,478,000
Capital stock	$1,500,000	
State stock	500,000	
	2,000,000	
Deduct bank capital	500,000	
		1,500,000
Leaving a surplus of		22,000

The agent and engineer having been called upon for a statement of the balances that will be due on the completion of pending contracts, the following is the result of their report:

On the canal		$283,704
On the railroad		155,000
		438,704
From which may be deducted surplus of capital and State stock	$22,000	
And surplus profits, which may be temporarily applied to this object, although intended to be divided among the stockholders when refunded by the canal, or by an increased capital	49,000	
This deducted from the above		71,000
Leaving to be provided for		367,704

This amount will be gradually expended in the course of the year, and a loan may be required some time in next fall, unless it should be deemed best to await the next session of the Legislature and apply then for a further loan from the State. The works of the company will then be complete, and their benefits to a populous portion of the State and productiveness to the stockholders will be more justly estimated than they can be at this time.

In the meantime it is the settled purpose of your managers, if re-elected, to push forward the work to its final completion, and in this determination they have the decided concurrence of the largest stockholders.

With respect to the bank, it may suffice to remark that its condition is unchanged, excepting that there has been some reduction in current expenses, and that its surplus fund amounts to $49,000 after paying dividends, semi-annually, of three per cent. It has a reasonable share of business, and is doing as well as could be expected of a comparatively new institution, competing with fourteen banks previously established.

In conclusion, the managers feel authorized to state that from the commencement of their canalling operations they have enjoyed advantages that have not been and cannot be surpassed in any work of the same kind. Science of the first order, great experience, and a faithful performance of duty have pervaded the engineer department; and the multifarious and highly important duties of an agent, which can be properly appreciated only by those who are well acquainted with the construction of canals, could not have been performed with more ability, industry, and faithfulness than have been exhibited by Mr. Wurts, who has filled that appointment from the beginning of the work to the present moment.

Mistakes have been avoided; no work has been done until plans and lines have been well investigated; all has, consequently, been progressive and suited to that which was done and that which remained to be performed; and whilst no contractor has had to wait for his money after having performed his contract, advances have been so judiciously made as to avoid loss by those who failed to complete their work.

By order of the board:

JOHN BOLTON, *President.*

DELAWARE AND HUDSON CANAL COMPANY, *March* 4, 1828.

NOTE.—The measures which have been adopted for excavating the coal, and for completing the railroad before next spring, warrant the belief that the transportation of coal to the head of the canal will commence some time in advance of the opening of the canal in the spring of 1829; and that, in the course of the year, forty thousand tons of coal will be delivered at tide-water on the Hudson, which is less than one-third of the quantity that the railroad will be capable of delivering.

20TH CONGRESS.] No. 908. [1ST SESSION.

IN FAVOR OF IRON FOR RAILROADS FREE OF DUTY.

COMMUNICATED TO THE SENATE APRIL 7, 1828.

To the honorable the President and members of the Senate of the United States:

The petition of the City Council of Charleston, in the State of South Carolina, showeth: That an act of the Legislature of said State was ratified on the 30th day of January, in the year 1828, authorizing the formation of a company to be incorporated by the name of the South Carolina Canal and Railroad Company;

That the stock required by the said act of the Legislature has been subscribed according to the terms of the act upon which the charter of incorporation was to take effect;

That by the terms of said act five weeks' public notice in certain newspapers of the State must now be given to the stockholders of the said company to meet and organize the company;

That in the meantime the present session of Congress is drawing to a close;

That it is very desirable, during the present session, that the objects of this petition should be accomplished, so as to afford the said company the earliest opportunity of commencing and completing their contemplated works.

Your petitioners, therefore, show that the said South Carolina Canal and Railroad Company are required by the aforesaid act of the Legislature to direct and confine their first efforts and enterprise to the formation and completion of the railroad communication between Charleston and Savannah river, at or near Hamburg, and other points and places on the said river; and when such communication shall be completed, or before, if the company shall find it practicable and advantageous, they are authorized to construct railroads to Columbia and to Camden, in the said State.

Your petitioners further show that, for the purpose of constructing the said railroads, a large quantity of iron will be required, which will constitute a great portion of the cost of these extensive roads.

That the construction of railroads being but a new undertaking in this country, it is thought safest and best that the iron required should be procured from England, where it can be worked up in the proper manner, so as to insure greater certainty in the execution of the projected roads.

Your petitioners further show that it is contemplated to propel carriages upon the said railroads by means of locomotive steam engines. That after encountering many difficulties in constructing such engines, so as to afford the power required of them, they have at length succeeded in England in accomplishing that object. That as yet no such engines have been constructed in the United States. It is therefore obvious that the locomotive engines to be used on the said railroads should be imported until the manufacturers of the United States have acquired skill in constructing them.

That the duties to the Government on iron imported, especially when worked up, constitute a very large portion of the expense of procuring such iron.

Your petitioners therefore pray that an act of Congress may be passed authorizing the South Carolina Canal and Railroad Company to import free of duty all such iron, manufactured or not manufactured, as may be required for the formation and completion of the roads they are authorized to construct by the aforesaid act of the Legislature of this State, and likewise all such steam and other engines and carriages as may be required in constructing the said railroads or in propelling carriages thereon when first completed.

Your petitioners now present some reasons which to them seem sufficient to authorize the aid asked of Congress.

Of the projected roads, that required by the act of our Legislature to be first undertaken and completed by the company will afford the safest, the cheapest, the most direct, and the most expeditious and certain communication between Charleston and Augusta, in Georgia, which town is opposite Hamburg, in this State.

Not only the commercial prosperity of these places will be promoted, but Augusta, being a military depot of the United States, this road may properly claim the attention of Congress as one of national importance. All the reasons in favor of the best military roads between such important points as Charleston and Augusta are here strictly applicable.

The other roads contemplated by the company, though not communicating directly with places where the United States at present have military depots, are yet important in many points of view as well for military as for commercial purposes.

To promote objects similar to those now contemplated by the South Carolina Canal and Railroad Company, Congress have authorized large amounts of stock to be taken by Government in several companies, and have directed officers of the Government in the pay of the Government to make the necessary surveys and to discharge the other duties, as civil engineers, required by the companies.

As yet no aid in either of these ways has been afforded to this section of our country; and what we now ask is neither the money of the Government nor the services of its officers, but merely that we be permitted to act for ourselves and to procure the necessary materials where they can be best obtained, if we are not trammelled by the operation of laws, which at all events, in this case, will act, if permitted to act, a public as well as private injury.

JOHN GADSDEN, *Intendant.*

By the Intendant:
WILLIAM ROACH, *Clerk of Council.*

20TH CONGRESS.] No. 909. [1ST SESSION.

AGAINST INCREASE OF DUTIES ON IMPORTS.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES APRIL 8, 1828.

To the Congress of the United States:

The memorial of the undersigned, inhabitants of the county of Dutchess and State of New York, respectfully represents: That your memorialists would feel themselves unwarranted in presenting themselves to the notice of your honorable body were they not justified in the measure by the example of a portion of their fellow-citizens who entertain different opinions, and did we not believe it to be our duty to correct, so far as we can, what we are constrained to think are erroneous representations of the condition and sentiments of the inhabitants of Dutchess county.

We have lately seen in circulation amongst us a memorial to your honorable body, soliciting additional protection for wool-growers and manufacturers, praying for the imposition of prohibitory duties upon foreign importations, and representing the agricultural, mechanical, manufacturing, and laboring population of this country as in a state of extreme depression, from which no relief could be hoped or expected unless through the interposition of Congress, by the adoption of the prohibitory, or, as it is sometimes termed, "the American system," and that those classes of our citizens were generally importunate and eager that such an interference by Congress should be immediately attempted in their behalf.

To the advocates of that memorial the undersigned very freely concede their claims to considerable numbers, great respectability, intelligence, and wealth, and undenied sincerity in their opinions; but with the same freedom we must beg leave, respectfully, to dissent from their representations, and to differ from their opinions. We have no wish to intimate or prescribe a policy for the adoption of Congress; we rather confide in their wisdom to discover and establish those just and equal measures of national legislation which will operate for the public benefit, and do not presume that our sentiments or suggestions will enlighten their deliberations or affect their decisions; we therefore shall not in this memorial, except in a very limited degree, enter into a discussion to show the foundation of our belief, nor to point out the mistakes as to facts, nor the fallacies as to reasoning, in which our opponents have indulged with a latitude so unbounded, and with absurdities so glaring, as to produce great surprise on the part of this community, and almost an entire immolation of their own theories. We have an humbler object; we only claim that our condition, our opinions, and our wishes may be neither misrepresented nor misunderstood; and we therefore most respectfully represent to Congress that, in our judgment, the agricultural, manufacturing, and laboring population of Dutchess county is not in a depressed condition. We believe that our agriculturists are substantially prosperous and flourishing, and we think we hazard little in asserting that they were never more so; the time has been when their incomes were numerically greater, but the present prices which their produce commands affords them the means of purchasing land and all the necessaries of life, at the present value, in much greater abundance than was ever known before. It is with them as with every other class—one dollar is now worth what two were in former times; and if constant progressive improvement in cultivation, in buildings and enclosures, in stock and in implements; if freedom from embarrassment and debt; if the enjoyment of great abundance of the necessaries, comforts, and even luxuries of life; if the regular and steady accumulation of capital and wealth be any evidences (as we think they are) of the prosperity of those who possess and enjoy them, then do we confidently assert that our agricultural citizens are a prosperous and happy people.

It is generally admitted that the wages of labor never before have been so high, in proportion to the expenses of subsistence; and the scarcity of labor, with the attending difficulty of procuring it, for all the common and domestic occupations of society, are subjects of universal complaint in this section of the

country. So far from there being an excess of labor there is a deficiency, and the industry of the people, instead of languishing and declining, is now actually impelled to unusual exertions by the almost unexampled productiveness of its efforts in every manual employment.

We know of no distress among that meritorious class of our citizens who are engaged in mechanic occupations; their general comfort, independence, and success are plainly evident to all who are familiar with their condition; and their welfare and prosperity, being common to their fellow-citizens of the laboring and agricultural classes, become and present a just occasion of public congratulation to all, and of sincere and unaffected gratitude to Heaven.

Of the wool-growing and wool manufacturing interests in this country, had we relied on the common indications of prosperous circumstances, we should have believed that they also were participators in the general weal; and now entertain a different opinion only from a reliance on, and respect for, their uniform and reiterated declarations of their great disadvantages, and the imminent distress overshadowing their prospects. We respectfully present to Congress that we know of no class of our citizens, with the exceptions aforesaid, (if, indeed, these are exceptions,) who do not now receive a reasonable and competent recompense for their capital, skill, labor, and industry, employed in the various and diversified business of the country; that we know of no other interests which require additional encouragement or legislative protection.

The transition of the civilized world from war to peace has terminated the career of hazardous speculation, uncertain pursuits, great vicissitudes, and individual extravagance incident to the one, and restored that serene condition of moderate emolument, regular employment, permanent uniformity, and practical economy which the benignity of Heaven has rendered inseparable from the other. Having accomplished this change, we believe that our country is now moving onward to the destiny which awaits her with sufficient rapidity for the development and establishment of her resources, her industry, and her wealth; that the natural increase and condensation of her population will of itself spontaneously supply the manufactures, and the undirected ingenuity of her citizens discover the proper time for the necessary and advantageous employment of her industry and capital; and that such an improvement is preferable to an artificial and premature cultivation of the pursuits and employments peculiar and appropriate to a more advanced period of our national existence. We therefore deprecate the introduction of any system which may change the present happy aspect of our affairs, and, by attempting to prove what is now reasonably good, lead to evils and injuries beyond the power of correction, and leave us worse instead of better.

Against the prohibitory system, and against the bill now before the House of Representatives as a part of that system, and in our judgment amounting, if passed in the present form, to an interdict upon foreign importations, we beg leave, most respectfully and seriously, to remonstrate.

We have long enjoyed, and as long flourished in the enjoyment of a system of moderate imports, unrestricted industry, and universal intercourse and interchange of our commodities with the other nations of the earth. Their restrictions and prohibitions have injured us less than themselves; what we have had to sell they have bought, and our purchases have been made with surplus productions for which no adequate demand could be furnished in the establishment of home manufacturing. When we cease to buy, we must also cease to sell; and the redundancy of our southern agricultural productions, consequent upon the loss of our foreign markets, must produce a ruinous reaction and destruction of the great and invaluable internal trade between the south and the north. The diminution of our national revenue, and the establishment of direct taxation, with the corrupting increase of smuggling, are evils which, in the minds of your memorialists, seem inseparable from the introduction of the prohibitory system.

The destruction of much of our foreign commerce, and the ruin of a portion of our commercial and shipping interests, seem to us plainly incident to the same policy; and we cannot but advert to the encouragement which the wisdom of our country has hitherto bestowed upon them, as an argument most irresistibly enforced by all our past and present prosperity for still fostering and protecting them. Nor can your memorialists believe that a further increase of the tariff is necessary for our national independence and honor. Our present advances furnish the elements of any requisite extension of manufacturing, and warrant the belief that any exigency of war or non-intercourse, however unexpected, would be soon met by the enterprise and habitual energy of our people.

Unable to comprehend how the necessity of higher prices for woolen manufactures, so loudly asserted by the high tariff advocates, can possibly be reconciled with that reduction which these same men promise from domestic competition, we are constrained to aver our belief that the embarrassments and distress of which they now complain are to be imputed to their own injudicious investments and improvident management, rather than to any inadequacy of recompense for skill, industry, and capital, when properly and economically employed in manufacturing. Still less can we comprehend the necessity of that exorbitant encouragement which they demand; and we trust that the wisdom and firmness of Congress will long hesitate before anything is conceded, and then yielded only on conviction, in moderate measures, and in gradual and almost imperceptible impositions. Especially do we hope this when we reflect that an increase of price in woolens (which, disguise it as they may, is the certain object and consequence of an increased tariff,) will fall with peculiar severity upon the laboring and poorer classes of our community, and be, in effect, helping those who least of all need assistance, by still more impoverishing those who most of all should be protected.

We disclaim any hostility to domestic manufactures; we wish them success and improvement, and we believe them in the path of prosperity and permanence; but we should regret to behold their advancement accelerated by any infringement upon other interests, or purchased at the expense and sacrifice of those branches of national industry which we have been taught to regard as equally, and perhaps more important and indispensable.

In proclaiming these sentiments, your memorialists are aware that they incur the heavy censures of their opponents, who do not hesitate to impute our conduct to infatuated ignorance, or to motives of a more censurable character and still darker complexion. We have no wish to recriminate; and without professing more than common zeal and devotion for the public welfare, and claiming no more patriotism than we trust belongs to the great body of our citizens, we only ask that consideration for our opinions which they may rightfully expect from having received the sanction of our revolutionary sages, and the approbation of no small portion of the wisdom, and talents, and virtue of the succeeding and present generations.

In conclusion, your memorialists would respectfully repeat that the county of Duchess is now substantially prosperous and flourishing; that the agricultural, laboring, and mechanical population are

gradually and permanently increasing in independence, comfort, and wealth; that if (as we should doubt) her wool-growers and wool manufacturers do require additional encouragement, a very moderate augmentation of that which they now enjoy would be amply sufficient; and that the proposed increase of the tariff is, in our judgment, beyond the bounds of moderation and wisdom, and would inflict upon the great body of our citizens an injury infinitely greater than could be recompensed by any possible benefits to those who are its only advocates. And further, we do confidently represent to your honorable body that the views and opinions expressed in this memorial, in relation to the prohibitory system and the proposed tariff bill, are the common views and opinions of a large majority (if not of four-fifths) of the inhabitants of Dutchess county, and who, with us, humbly trust to the independence and wisdom of Congress to protect us from the adoption of a system of no general utility, but pregnant with consequences of universal and indiscriminate public injury.

20TH CONGRESS.] No. 910. [1ST SESSION.

CHANGE OF FISCAL YEAR AND ITS EFFECT ON REVENUE AND EXPENDITURE.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES APRIL 11, 1828.

TREASURY DEPARTMENT, *April* 5, 1828.

SIR: I had the honor to receive your letter of the 20th of last month, informing me that the Committee of Ways and Means had come to the conclusion that it was expedient to make an appropriation during the present session for the first quarter of the year 1829, and asking any suggestions from me as to the effect of such an appropriation upon the accounts and estimates of future years; and whether, if the future appropriations should be made for an entire year, the fiscal year for expenditures would not be different from that for revenue; and, if this would be the case, whether any unavoidable confusion in the accounts of the Treasury would be the result, so as to render it more difficult to compare the annual appropriations with the annual expenditure. A wish is intimated in the conclusion of your letter that should any mode occur to me by which the confusion above apprehended may be avoided, otherwise than by two separate estimates and appropriations in each year, I would state it.

Many of the returns and accounts of the year, relating to the revenue, being first received and formally made up at the Register's office, and the estimate of appropriations being also, in part, formally made up there, I referred your letter to that office in the first instance, and beg leave to enclose herewith, for the information of the committee, two communications in reply, dated the 26th and 28th of March.

On considering the subject-matter of your letter, my belief is that the best mode of reconciling the determination of the committee to make an appropriation during the present session for the first quarter of 1829, with the convenience of the Treasury and the public service generally, will be to give permanence to the change by altering the fiscal year also; making the latter terminate for the future with the first three months of the year, and always passing the appropriation bills before the first of April. I do not see how the evils hinted at in your letter, and confirmed by the statements of the Register, are otherwise to be avoided. The change of the fiscal year will, doubtless, lead to some inconvenience. But it is believed that it will be temporary. There is no necessary connexion between the close of the fiscal and that of the calendar year; and the change proposed, once in operation, may be expected, with the aid of time, and the repeal of such existing laws as the change may call for, to accommodate itself to all parts of the public business. A distinct set of Treasury books may be necessary for the first quarter of the year as stated by the Register; but this will be necessary only for a single year, should the change become permanent.

I enclose the estimates of the first quarter of 1829, in answer to that part of your letter desiring to be furnished with them. Also, drafts of the bills, in blank, as usual. It is only to-day that they have been completed.

I have the honor to remain your most obedient servant,

RICHARD RUSH.

Hon. GEORGE MCDUFFIE, *Chairman Committee of Ways and Means, House of Representatives of the United States.*

TREASURY DEPARTMENT, *Register's Office, March* 26, 1828.

The Register has the honor to submit to the Secretary of the Treasury the following statement in relation to the proposed change in the fiscal year.

It has been the practice since the commencement of the present Government to open annually a new set of books, which embrace a period from the 1st of January to the 31st of December, in which are entered all receipts, expenditures, and appropriations, together with all personal accounts which are operated on within that period. If the proposed change is carried into effect, a new set of books would be required for the three months from the 1st of January to the 31st of March, 1829, and thereafter to commence with the proposed new fiscal year on the 1st of April, 1829.

The annual printed public accounts of receipts and expenditures are, by a resolution of the House of Representatives of the 30th of December, 1791, required to be rendered to Congress to the last day of December in each year. That resolution would require amendment, so as to provide for the proposed change, and also for the three months which would occur between the 1st of January and the 31st of March, 1829.

By the 8th section of the act of the 1st of May, 1820, to the annual estimates of appropriations is required to be annexed the balances of the appropriations of the previous year; that section would require to be amended also, so as to provide for any change in the fiscal year.

The contemplated change in the fiscal year cannot, in any manner, affect either the books of the revenue or the annual statements. Estimates of revenue from duties on imports will continue to be made as usual, and the payments into the Treasury from customs be made up quarterly.

In rendering two separate estimates, and making two separate appropriations, none of the changes mentioned in the foregoing would be required, as the appropriations made for the first quarter of each year would not interfere with those made for the preceding year; they would be entered in the books of the year to which they relate, subject to be drawn only in the year for which they were appropriated.

If the proposed change is not carried into effect, it would greatly facilitate the passage of the appropriation acts, by authority to transmit the estimates to Congress within the first week of the session, accompanied with the probable amount of balances of appropriations, instead of the actual specific balances as now rendered; to effect which, the only change necessary to be made would be to amend the 8th section of the act of the 1st of May, 1820. The Committee of Ways and Means would thereby gain three or four weeks, and the balances of appropriations could be rendered, as heretofore, within the first week in January.

Respectfully submitted.

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, March* 28, 1828.

SIR: I have perused with attention the letter of the honorable the Chairman of the Committee of Ways and Means relative to the effect the making an appropriation during the present session for the first quarter of 1829, and the making, hereafter, appropriations for an entire year from the 1st of April, would have upon the accounts and estimates of future years; particularly whether it would not necessarily result from that measure that the fiscal year for expenditures would be different from that of revenue; and, in case the appropriations were so made, whether a comparison would not be rendered more difficult between the annual appropriations and the annual expenditures, and beg leave to observe that, with respect to reconciling the annual appropriation and expenditures no difficulties are anticipated; but that, in every other respect, those suggested by Mr. McDuffie will, to a great degree, be occasioned by the contemplated measure, unless a change is also made as regards the revenue year; this change, however, may be effected with but little inconvenience; without it, the confusion suggested, it is apprehended, can only be obviated by having two separate estimates and two distinct appropriations included in one act for the year; and even should this plan be approved of, some inconvenience may arise from the impracticability of rendering to Congress the balances of appropriations that would remain unapplied on the 31st of March, and an estimate of the sums then to be carried to the surplus fund.

Should the contemplated changes as to the periods for the appropriations not be adopted, it is respectfully submitted, as a measure that would facilitate the passage of the appropriation acts for the calendar year as heretofore, that the estimates for the services of the following year be laid before Congress within the first week of the session, and that in lieu of the statements required by the act of the 1st of May, 1820, they be accompanied with estimates; and that the statements, contemplated by that act, of the balances of appropriations remaining unsatisfied on the 31st of December, and of the specific sums that will now be required to defray expenses incurred in a previous year, be laid before Congress during the first week of January; to effect this arrangement, it will be necessary to amend the 8th section of the act above referred to; its adoption will place in the hands of the committee the annual estimates sooner in the session by three weeks than they have heretofore received them.

The estimates for the first quarter of 1829, requested by the committee, are in preparation, and will be transmitted at an early day.

I have the honor to be, sir, your most obedient servant,

JOSEPH NOURSE, *Register.*

Hon. RICHARD RUSH, *Secretary of the Treasury.*

[N. B.—The estimates of appropriations for the first quarter of 1829 are omitted here.]

20TH CONGRESS.] No. 911. [1ST SESSION

OPERATIONS OF THE MINT IN 1827.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES APRIL 16, 1828.

TREASURY DEPARTMENT, *April* 14, 1828.

SIR: I have the honor to transmit herewith three statements, marked A, B, and C, which have been prepared by the Comptroller of the Treasury, pursuant to the seventh section of the act of Congress passed on the 2d of April, 1792, entitled "An act establishing a Mint, and regulating the coins of the United States."

These statements contain all the information relative to the transactions of the Mint which the settlements made at the Treasury afford.

I have the honor to be, very respectfully, your obedient servant,

RICHARD RUSH.

Hon. the SPEAKER *of the House of Representatives.*

A.

Statement exhibiting the balance of the gold and silver bullion remaining in the hands of the officers of the Mint December 31, 1826; the amount deposited from January 1 to December 31, 1827; the different species of coins made and paid on account of deposits; allowances for wastage; and the balance remaining in the hands of the officers of the Mint December 31, 1827, to be accounted for on a future settlement, viz:

GOLD.

	Oz. dwts. grs.	
Balance of gold bullion remaining in the hands of the officers of the Mint December 31, 1826	40 7 1	$711 16
Gold bullion deposited from January 1 to December 31, 1827	7,415 2 9	131,824 12½
Total	7,455 9 10	132,536 8½
Amount paid for deposits of gold from January 1 to December 31, 1827		$128,563 93½
Amount deposited in the Bank of the United States December 31, 1827		860 4½
Balance in the hands of the Treasurer of the Mint December 31, 1827		2,600 00
		132,023 98
Deduct as follows: Amount deposited in the Bank of the United States December 31, 1826.		458 98
		131,565 00

	Oz. dwts. grs.	
Gold coins made at the Mint from January 1 to December 31, 1827— 2,800 quarter and 24,913 half eagles	7,400 10 21	$131,565 00
Allowances to the melter and refiner and chief coiner for wastage for same period	18 00 4	320 14
Gold bullion in the hands of the officers of the Mint December 31, 1827.	36 18 9	650 14½
As above	7,455 9 10	132,536 8½

SILVER.

	Oz. dwts. grs.	
Balance of silver bullion remaining in the hands of the officers of the Mint December 31, 1826	529,052 2 19	$610,445 42
Silver bullion deposited from January 1 to December 31, 1827	2,028,104 8 0	2,340,120 00
Total	2,557,156 10 19	2,950,565 42
Amount paid for deposits of silver from January 1 to December 31, 1827		$2,864,263 18½
Amount deposited in the Bank of the United States December 31, 1827		5,137 45½
Balance in the hands of the Treasurer of the Mint December 31, 1827		3 21½
		2,869,403 85½
Deduct as follows: Amount deposited in the Bank of the United States and in the hands of the Treasurer of the Mint December 31, 1826		203 85½
		2,869,200 00

	Oz. dwts. grs.	
Silver coins made at the Mint from January 1 to December 31, 1827— 1,215,000 dimes, 4,000 quarter and 5,493,400 half dollars	2,486,640 00 0	$2,869,200 00
Allowances made to melter and refiner and chief coiner for wastage for same period	6,082 15 2	7,018 55
Silver bullion in the hands of the officers of the Mint December 31, 1827.	64,433 15 17	74,346 87
As above	2,557,156 10 19	2,950,565 42

LUND WASHINGTON, *Clerk.*

COMPTROLLER'S OFFICE, *April* 11, 1828.

B.

The Mint of the United States in account for copper purchased from the commencement of the institution to December 31, 1827.

DR. CR.

	Troy weight.	Cost of copper.		Troy weight.	Value of copper, at the rate of 7 dwts. to a cent.
	lbs. oz. dwt			*lbs. oz. dwt.*	
To amount of rough copper and copper planchets purchased from the commencement of the institution to December 31, 1826, per statement marked B, accompanying the Comptroller's letter of February 23, 1827	1,704,479 9 13	$447,679 13	By amount of rough copper and copper planchets accounted for from the commencement of the institution to December 31, 1826, per statement marked B, accompanying the Comptroller's letter of February 23, 1827	1,628,195 9 17	$553,720 17½
To cost of 145 casks of copper planchets purchased from William Harrold & Son and M. R. Bolton, and charged in the second and third quarters of 1827, received per the ships Tuscarora, Ann, Telegraph, and Lancaster, weighing 56,926 *lbs.* 10 *oz.* avoirdupois	69,181 7 18	15,147 15	By amount of cents deposited by the Treasurer of the Mint to the credit of the Treasurer of the United States in the year 1827	63,905 1 4	21,910 32
To loss in exchange on remittances to William Harrold & Son and Matthew R. Bolton, in payment for copper, as charged in the second and third quarters of 1827		1,792 56	By amount of the par value of 69,181 *lbs.* 7 *dwt.* 18 *grs.* of copper planchets, purchased and received in the second and third quarters of 1827, over the cost thereof		8,573 07½
To amount paid M. R. Bolton for interest upon the balance due him in account for the purchase of copper, as charged in the 1st quarter of 1827		201 15	By amount of spoiled and damaged planchets, received from the chief coiner in the second quarter of 1827	102 4 12	
			By amount allowed the chief coiner for loss in the weight of copper delivered to him December 30, 1826, and June 30 1827	682 1 16	
Amount and cost of copper	1,773,661 5 11	464,819 99	Amount accounted for	1,692,885 5 9	584,203 57
Amount gained on coinage to December 31, 1827		147,078 20½	Balances on hand December 31, 1826:		
			In hands of the Treasurer of the Mint, coined	17,348 9 19	5,948 17
			In hands of the Treasurer of the Mint, uncoined	13,735 0 17	4,709 16½
			In hands of the chief coiner, uncoined	49,692 1 6	17,037 29
	1,773,661 5 11	611,898 19½		1,773,661 5 11	611,898 19½

COMPTROLLER'S OFFICE, *April* 11, 1827.

LUND WASHINGTON, *Clerk.*

C.

Summary statement exhibiting the value of the coins made at the Mint; the amount of disbursements on account of the establishment; the amount allowed for wastage; the amount retained of deposits, and the amount gained on the coinage of copper, from the commencement of the institution to December 31, 1827, viz:

Value of gold, silver, and copper coinage up to December 31, 1826		$27,502,462 96
Gold coins made from January 1 to December 31, 1827, per account A.	$131,565 00	
Silver coins made from January 1 to December 31, 1827, per account A.	2,869,200 00	
Copper coins made from January 1 to December 31, 1827, per account B.	21,910 32	
		3,022,675 32
Total value, gold, silver, and copper		30,525,138 28
Net charge on the coinage of gold, silver, and copper to December 31, 1826	$532,137 04	
Add amount gained on the coinage of copper to the same period	132,195 54½	
	664,332 58½	
From which deduct:		
Amount of wastage on gold and silver to December 31, 1826	$92,779 41½	
Also the amount of wastage from January 1 to December 31, 1827	7,338 69	
	100,118 10½	
		$564,214 48
Add amount disbursed on account of the establishment from January 1 to December 31, 1827		30,252 77
Carried forward		594,467 25

Brought forward.....		$594,467 25
Add also the amount of wastage on gold and silver to December 31, 1827.....	$100,118 10½	
From the above deduct:		
The amount retained from deposits to December 31, 1826.....	$17,087 00	
Also this sum from January 1 to December 31, 1827.	1,949 66	
	19,036 66	
		81,081 44½
		675,548 69½
Deduct amount gained on the coinage of copper from the commencement of the institution to December 31, 1827.....		147,078 20½
Net amount chargeable to the coinage of gold, silver, and copper from the commencement of the institution to December 31, 1827, including the cost of lots, buildings, and machinery.....		528,470 49

LUND WASHINGTON, *Clerk.*

COMPTROLLER'S OFFICE, *April* 11, 1828.

20TH CONGRESS.] No. 912. [1ST SESSION.

ASSAYS OF FOREIGN COINS AT THE MINT IN 1827.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES APRIL 16, 1828.

TREASURY DEPARTMENT, *April* 14, 1828.

SIR: I have the honor to transmit herewith a report, received at this Department, from the Director of the Mint, of assays of foreign coins made at that institution during the past year.

I have the honor to be, very respectfully, your obedient servant,

RICHARD RUSH.

Hon. the SPEAKER *of the House of Representatives.*

MINT OF THE UNITED STATES, *Philadelphia, December* 31, 1827.

SIR: Comformably to general instructions from the Treasury Department, assays have been made of the foreign coins current by law in the United States, and the result thereof is now respectfully submitted.

FOREIGN GOLD COINS.

From the assayer's report it appears that the gold coins of Great Britain contain 22 parts of fine gold in 24 parts; those of Portugal, 21 31-32 parts of fine gold in 24 parts; those of France, 21 11-16 parts of fine gold in 24 parts; and those of Spain, 20 15-16 parts of fine gold in 24 parts.

Standard gold of the United States contains 22 parts fine in 24 parts; and the eagle, of ten dollars, contains 270 grains of standard gold. The value per pennyweight of the gold coins of Great Britain, deduced from the present assay, will therefore be 88.89 cents; that of the gold coins of Portugal, 88.76 cents; that of the gold coins of France, 87.62 cents; and that of the gold coins of Spain, 84.59 cents.

In relation to the gold coins of Great Britain and Portugal, the above values correspond with the mean of former assays. In relation to those of France and Spain, this conformity is less exact; the deviation from it is not, however, of such moment as to disturb the ordinary estimate of their value founded on average results. By a careful investigation of the subject in 1826, the value of the gold coins of France was ascertained to be 87.37 cents per pennyweight, and that of the gold coins of Spain, 84.28 cents per pennyweight.

FOREIGN SILVER COINS.

The Spanish milled dollar appears, from the assayer's report, to contain 10 ounces 15 pennyweights 12 grains of fine silver in 12 ounces. Standard silver of the United States contains 10 ounces 14 pennyweights 4 5-13 grains of fine silver in 12 ounces; and the dollar of the United States contains 416 grains of standard silver. The value, therefore, of Spanish milled dollars, according to the present assay, will be 116 1-10 cents per ounce. Their ordinary value by tale may be estimated at 100 cents 3 mills.

The legal currency of the crowns of France and five franc pieces having ceased within the present year, those coins have not been considered as requiring a formal examination and report. It may be satisfactory, however, on the present occasion to remark that, according to the result of former assays, the value of the crowns of France is 117 7-10 cents per ounce, and that of the five franc pieces, 116 4-10 cents per ounce. The ordinary value by tale of the French crown may be estimated at 109 cents 3 mills, and that of the five franc piece at 93 cents 2 mills.

With great respect, your obedient servant,

SAM'L MOORE.

Hon. RICHARD RUSH, *Secretary of the Treasury.*

20TH CONGRESS.] No. 913. [1ST SESSION.

SURPLUS REVENUE, PAYMENT OF THE PUBLIC DEBT, AND REDUCTION OF DUTIES.

COMMUNICATED TO THE SENATE APRIL 21, 1828.

Mr. SMITH, of Maryland, from the Committee on Finance, to whom was referred the following resolution, offered by Mr. Benton—

Resolved, That the Committee on Finance be instructed to inquire whether any error has occurred in the construction of the fourth section of the act entitled "*An act to provide for the redemption of the public debt*," passed the 3d day of March, 1817, in reference to the amount of surplus revenue to be retained in the Treasury; and if so, to report an amendment for restoring the section to its true intent and meaning;

Also, that the same committee be instructed to inquire into the expediency of so altering and amending the same section (if no error be found in the construction thereof) as to reduce the amount of surplus revenue required by that section to remain in the Treasury from two millions of dollars to one million, or less;

Also, that the same committee be instructed to inquire into the expediency of so altering and amending the fifth section of the same act as to vest the Commissioners of the Sinking Fund with a *discretionary* instead of a *limited* authority in making purchases of the public debt *at its market price*, whenever, in their judgment, such purchases can be made beneficially for the interests of the United States, and when the state of the Sinking Fund and existing engagements will permit them to do so;

Also, that the same committee be instructed to make a report to the Senate, showing within what *time* the present debt of the United States may probably be paid off, and upon what articles, and to what amount, the present duties may *then* be reduced or abolished, consistently with the general interests of the whole Union—

Reported: That, with a view that the Senate may have the subject fully before them, the committee have deemed it proper to submit the fourth section of the "Act to provide for the redemption of the public debt," passed 3d March, 1817.

"SECTION 4. *And be it further enacted*, That after the year one thousand eight hundred and seventeen, whenever there shall be, at any time after an adjournment of Congress in any year, a surplus of money in the Treasury above the sums appropriated for the service of such year, the payment of which to the Commissioners of the Sinking Fund will yet leave in the Treasury at the end of the year a balance equal to two millions of dollars, then such surplus shall be, and the same is hereby, appropriated to the Sinking Fund, to be paid at such times as the situation of the Treasury will best permit; and shall be applied by the Commissioners thereof to the purchase or redemption of the public debt."

The operation of that section did not, it appears, commence until after the expiration of the year 1817; the third section directed how the surplus funds in that year should be applied, viz: That, in addition to the ten million appropriated annually as a Sinking Fund for the discharge of the principal and interest of the public debt, there should be paid during the year 1817 a further sum of nine millions towards the redemption of the principal; and a further sum of four millions to be paid to the Commissioners of the Sinking Fund, to be considered by them as an advance on the appropriation for the ten millions payable in the year 1818.

The committee are of opinion that the construction of the fourth section of the act to provide for the redemption of the public debt, "in reference to the amount of surplus revenue to be retained in the Treasury," as at present understood, is correct; and that, of course, it is deemed by the committee unnecessary to propose any amendment.

The committee are also of opinion that it would be inexpedient to reduce the amount of surplus revenue, required by the 4th section to remain in the Treasury, from two to one million.

The committee understand that the construction at the Treasury of the fourth section and the operation under it is, that if at any time after the adjournment of Congress it should appear that there will be in the Treasury at the expiration of the year a surplus over and above two millions of dollars, after satisfying all claims on the Treasury, then such surplus must be applied to the redemption of the principal of the public debt.

The Treasurer appears to have considered the reservation of two millions of dollars as discretionary, to be retained or not, as the Secretary might deem advisable for the public interest. It does not appear that the two millions has ever been retained; a more particular view, however, of that point will be taken hereafter.

The committee addressed a note to the Secretary of the Treasury on all the points of the resolution. His answer, with the documents A, B, C, are herewith submitted as part of their report, viz:

TREASURY DEPARTMENT, *March* 24, 1828.

SIR: I had the honor to receive, some days ago, your letter of the 11th instant, and immediately gave directions for preparing the further information which you request. Such, however, has been the pressure of business on the Department that it has not been completed as early as was desired.

In the statement which is herewith enclosed, marked B, the Register has incorporated with the substance of his former statement, transmitted to you with my letter of the 10th instant, some additional matter, which it is believed will exhibit the subject in a clearer view.

It will be perceived that the balance stated to be in the Treasury in 1817 was the balance on the first of January of that year, and was applied, together with a larger sum, to the payment of the debt, under the several provisions of the Sinking Fund act, which was passed on the 3d of March following. But after applying all that could be employed in that way, a large balance remained on the 1st of January, 1818, which also was applied, with other moneys, in that year to the payment of the debt. It was during that year, and that alone, that any applications of moneys under the 4th section of the Sinking Fund act has been made. The state and prospects of the Treasury at the time that application was determined upon did, no doubt, authorize the determination; yet it appears probable that the estimate of the receipts

into the Treasury, upon which it was formed, was not realized; it being apparent from this statement that the Treasury was exhausted by the application, and left at the close of the year without the means of satisfying the outstanding appropriations. In the next six years the amount of debt redeemable was not sufficient to absorb even the amount of the annual appropriation of ten millions for those years. Consequently, there could have been no application of any surplus, if any surplus had existed. During part of that time, however, so far from there being a surplus, the means of the Treasury proved inadequate even to discharge such portions of the debt as were then redeemable, and recourse was had to loans. On January 1, 1823, there appears, as you have remarked, to have been a small surplus; but it was a surplus remaining after the application to the debt of all that could be so employed—no more being then redeemable. The surplus of upwards of five millions, which remained on the 1st of January, 1824, was under the same circumstances. That sum was, however, applied, with other moneys, during that year to the purchase of 7 per cent. stock, under the authority of an act passed on the 22d of January, 1824. Indeed, the payments on account of the debt during that year were so great, amounting for principal and interest to upwards of sixteen millions and a half, as again to exhaust the Treasury. During the years 1825, 1826, and 1827, when the amount of the public debt redeemable was sufficient to give full activity to the operation of the Sinking Fund, the payments on account of the principal and interest exceeded twelve millions, eleven millions, and ten millions, for those years successively. It was not, however, until the close of the years 1826 and 1827 that any surpluses of money remained in the Treasury; and these amounted, as statement B shows, to little more than a million. But whether there would be such a surplus could not be clearly foreseen at the time when the Commissioners decided upon the amount of the last payment to be made in the year. That decision was made in the month of September in those years, it being deemed equitable and proper to give three months' notice to the holders of the stock which was to be paid off. At those periods the condition and prospects of the Treasury were not considered such as to render prudent the application of a greater sum than was then determined upon; and as that sum would in each case exceed the ten millions appropriated for the year, no sufficient reason was perceived for exposing the Treasury to the hazard of making engagements beyond its means.

In their deliberations upon those occasions the Commissioners of the Sinking Fund had fully under view the 4th section of the act of the 3d of March, 1817. In determining upon the amount that should be applied to the debt, it has been intended, at all events, to pay within each year the annual appropriation of ten millions, and to pay also such further sum as would leave in the Treasury at the end of the year an amount adequate to the discharge of such appropriations as the public service would require to be satisfied. As long as there remained from previous years any sum unpaid of the annual appropriation of ten millions, they have not considered themselves as precluded from applying such further sum to that object, although the surplus in the Treasury should, by such application, be reduced below two millions. In doing so, they have believed that they were giving to the Sinking Fund act the most liberal interpretation of which it is susceptible; for it may perhaps be doubted whether the balances of the annual appropriations of ten millions ought not to be carried to the surplus fund at the end of two years in the same manner as other unapplied appropriations. Indeed, there is high authority in favor of this disposition of those balances, the opinion that they should be so disposed of having been expressed in a report of the Committee of Ways and Means made to the House of Representatives on April 14, 1820. My predecessor in this Department inclined to the same opinion, as would appear by a report made by him to the House of Representatives on February 5, 1823, though he did not act under that opinion.

The conclusion to which the Commissioners came in examining this subject, viz: that those appropriations which would remain unsatisfied at the close of the year, and which the public service required to be satisfied, must be provided for before any moneys in the Treasury can be held applicable under the 4th section of the Sinking Fund act, is believed to be a sound one. It is in accordance with the opinion which has heretofore prevailed at the Treasury, and with that decisively expressed by the Committee of Ways and Means in their report to the House of Representatives of February 5, 1826. The balances of appropriations which are presented in the annual Treasury report as chargeable upon the balance in the Treasury at the close of the year, and which are also exhibited in connexion with the estimates under the directions of the act of May 1, 1820, are believed to be fully within the terms of the 4th section of the Sinking Fund act, as "the sums appropriated for the service of such year;" and if so, no part of that balance can be applied under the 4th section, unless it is "a surplus of money in the Treasury above such sums," and a surplus, too, "which will yet leave in the Treasury a balance equal to two millions of dollars." It may be remarked in favor of this construction, that a comparison between the balance of the sums appropriated for the service of the year and the amount of money in the Treasury would, if made at any other period of the year, present a result less favorable to the application; as will be seen by a statement which has just been prepared for the Senate, and a copy of which is enclosed, marked A.

By an examination of the two statements which accompany this letter it will be perceived that, since the first year after the passing of the Sinking Fund act, in which the sum of four millions nine hundred and seventy-eight thousand one hundred and seventy-seven dollars and sixteen cents was applied, there has not been, at any time, any surplus of money in the Treasury after the adjournment of Congress which could be applied under the 4th section of the act, according to any construction that can be given to it.

In examining whether the limitation contained in the 4th section should be repealed, there are many circumstances to be taken into consideration. It is to be observed that the revenue of the United States, which is derived almost entirely from foreign commerce, must, from its nature, be precarious. And while the credit system prevails, (a system, however, under which both the commerce and revenue of the country have, in the main, prospered,) it is exposed to additional uncertainty. Any great commercial disaster which would put it out of the power of a considerable portion of the merchants to discharge their custom-house bonds at any given time with punctuality would in all probability put it out of the power of the Government to fulfil its engagements; for, it will be seen that all the money in the Treasury at any given time is not equal, upon an average of the last ten years, to one-fifth of the annual expenditure, and would suffice for the public service for but little more than two months. It would seem, therefore, the part of a prudent Government not to expose its operations unnecessarily to any increased hazard, or, indeed, to any hazard, for the prospect of an inconsiderable advantage. For the sake of fulfilling those engagements for which the public faith is pledged some risk is to be encountered. And although the experience of the past has not been without warnings, as will be recollected in regard to one of the instalments of the Louisiana debt, yet it may be fairly considered as justifying all the actual risks. But beyond that, the question becomes altogether one of policy, in which the probable pecuniary gain—a probability, perhaps remote, is to be weighed against the higher advantages of certainty in all those operations

of the Government which depend upon pecuniary means, and in the fulfilment of all the national obligations.

It is also to be kept in mind that, as the money in the Treasury is collected and disbursed at various places throughout the Union, it is for the public convenience distributed among various banks of deposit, including the Bank of the United States, its nineteen branches, and several State banks. In the principal cities the payments by the banks amount frequently to very large sums in the course of a day; and as it cannot always be foreseen at what precise times, or to what amount, these payments may be required, it is necessary that a considerable sum should be generally in bank to meet them. It appears, by a statement prepared for the Senate, that the average amount of public money remaining on deposit in the Bank of the United States and all its branches, for the last ten years, is less than three millions of dollars; which sum, divided between the bank and its branches, yields an average of less than one hundred and fifty thousand dollars for each. And of this sum a portion is often in transitu between the branches at which it has been collected and those at which it is required for the public service.

It was, doubtless, upon a view of these, among other considerations, that the Legislature limited the application of the surplus in the Treasury to the amount of the excess over two millions. The reasons of policy which prevailed then exist still. And since the act of May 1, 1820, which, at the close of every year, casts aside those appropriations which will not be required, and confines the estimated charge upon the Treasury to such as are necessary for the public service, the limit is the more necessary to be preserved. And I am free to confess, in answer to your inquiry as to my own opinion, that it does not appear to be advisable to alter the law.

I have the honor to remain, with the greatest respect, your obedient servant,

RICHARD RUSH.

Hon. S. SMITH, *Chairman of the Committee on Finance, Senate.*

A.

Statement of the balances of appropriations which were unsatisfied on the first day of each year, from 1817 *to* 1827, *inclusive; the amount of appropriations for each year; the aggregate of the balances at the commencement of and the appropriations for each year; the payments on account of these appropriations to the end of the quarter in which the adjournment of Congress took place in each year, from* 1817 *to* 1827, *inclusive; exhibiting also the balances of appropriations that remained to be satisfied at the end of the said quarters, and the means in the Treasury to meet those balances; also the payments on account of the debt under the fourth section of the act of the* 3d *of March,* 1817.

Years.	Balances of appropriations which were to be satisfied on the first of each year, from 1817 to 1827, inclusive.	Appropriations for each year, from 1817 to 1827, inclusive.	Aggregate of these appropriations and balances.	Payments on account of these appropriations from the beginning of each year to the end of the quarter in which the adjournment of Congress took place.	Balances of appropriations that remained to be satisfied at the end of the quarter in which the adjournment of Congress took place in each year.	Means in the Treasury (including unavailable funds) to meet these appropriations.	Funds requisite over the means in the Treasury to meet all unsatisfied appropriations at the end of the quarter in which the adjournment of Congress took place.	Payment on account of the debt under the fourth section of the act of the 3d March, 1817.
1817.....	$4,686,012 04	$34,759,460 38	$39,445,472 42	$10,122,298 70	$29,323,173 72	$22,690,957 74	$6,632,215 98	.....
1818.....	4,618,796 22	24,996,715 08	29,615,511 30	19,908,628 06	9,706,883 24	5,810,468 00	3,896,415 24	*b* $4,978,177 16
1819	5,432,379 12	24,109,459 80	29,541,838 92	5,751,967 12	23,789,871 80	2,065,495 48	21,724,376 32	.....
1820.....	*c* 3,140,476 36	25,497,553 26	28,638,029 62	11,975,238 74	16,662,790 88	2,628,737 58	14,034,053 30	....
1821...	*c* 5,399,619 04	18,435,466 61	23,835,085 65	5,336,286 24	17,499,797 41	*a*	18,376,544 01	.....
1822.....	*c* 2,738,316 41	20,508,017 81	23,246,334 22	8,902,410 73	14,343,923 49	2,497,418 00	11,846,505 49	.....
1823	*c* 2,746,260 90	20,190,113 81	22,936,374 71	4,471,601 01	18,464,773 70	5,165,066 30	13,299,707 40	....
1824.....	*c* 3,001,500 01	25,830,635 95	28,832,136 60	13,637,492 97	15,194,643 09	7,855,791 15	15,338,851 94	.....
1825.....	*c* 3,228,627 91	22,892,544 72	26,121,172 63	5,670,631 12	20,450,541 51	6,753,949 68	13,696,592 43	.....
1826	*c* 4,352,909 78	23,055,413 09	27,608,322 87	14,190,010 01	13,418,312 86	4,079,057 20	9,339,255 66	.....
1827..	*c* 4,294,175 71	23,172,096 39	27,466,272 10	4,802,858 06	22,663,414 04	7,293,113 23	15,370,300 81	.....

a Balance against the Treasury on the 1st of April, 1821, $776,746 60.

b As this sum was actually applied in 1818, under the fourth section of the act of the 3d March, 1817, it is presumed that the state of the Treasury did at some period of the year justify the application, although the money in the Treasury (including unavailable funds) at the end of the year amounted to only $1,478,526 74, (per statement B,) and the unsatisfied appropriation at the same period to $5,432,379 12.

c The balances are exclusive of the balances unapplied of the annual appropriation of $10,000,000 on account of the debt, as particularly noted in the accompanying statement C.

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, March* 19, 1828.

B.

Statement exhibiting the balances in the Treasury on the 1st day of January of each of the years from 1817 to 1828, inclusive; showing also the amount of unsatisfied appropriations and unavailable funds; the balance in the Treasury, exclusive of those sums, at the commencement of the years in which a balance over those sums existed; and the amounts in other years requisite, in addition to the available money in the Treasury, to meet the amount of unsatisfied appropriations; exhibiting also the amount paid on account of the principal and interest of the public debt in each year, with references to the appropriations under which the payments were made.

Years.	Balance of money in the Treasury on the 1st of January.	Amount of unapplied appropriations and unavailable funds, 1st of January, exclusive of the balances of the annual appropriation of $10,000,000 for the public debt.	Balance in the Treasury, exclusive of unsatisfied appropriations and unavailable funds, 1st of January.	Amount requisite, in addition to the money in the Treasury, (exclusive of unavailable funds,) to meet unsatisfied appropriations, 1st January, exclusive of those for the debt.	Years.	Amount paid in each year on account of the principal and interest of the debt.	APPROPRIATIONS OUT OF WHICH THE PAYMENTS ON ACCOUNT OF THE DEBT WERE MADE.				
							Of $10,000,000, per 2d section of the act of the 3d March, 1817.	Of $9,000,000, per the 3d section of the act of the 3d March, 1817.	Of the $4,000,000, per the 3d section of the act of 3d March, 1817.	Out of the appropriation by law for the redemption of Treasury notes.	Out of so much of the surplus money in the Treasury, agreeably to the 4th section of the act of the 3d March, 1817.
1817	$22,033,519 19	$5,686,012 04	$16,347,507 15		1817	$25,423,036 12	$10,000,000 00	$9,000,000 00	$2,830,105 52	$3,592,927 60	
1818	14,989,465 48	5,618,796 22	*9,370,669 26		1818	21,296,306 04	7,169,891 48			9,148,237 40	$4,978,177 16
1819	1,478,526 74	6,432,379 12		$4,953,852 38	1819	7,703,821 87	7,703,821 87				
1820	2,079,992 38	4,140,476 36		2,060,483 98	1820	8,628,514 28					
1821	1,198,461 21	6,399,619 04		5,201,157 83	1821	8,367,093 62					
1822	1,681,592 24	3,738,316 41		2,056,724 17	1822	7,849,159 67	7,849,159 67				
1823	4,237,427 55	3,746,260 90	*491,166 65		1823	5,529,805 86	5,529,805 86				
1824	9,463,922 81	4,001,500 01	*5,462,422 80		1824	16,568,393 76	16,568,393 76				
1825	1,946,597 13	4,228,627 91		2,282,030 78	1825	12,099,044 78	12,099,044 78				
1826	5,201,650 43	5,352,909 78		151,259 35	1826	11,039,444 60	11,039,444 60				
1827	6,358,686 18	5,294,175 71	1,064,510 47		1827	10,001,585 99	10,001,585 99				
1828, (est.)	5,801,015 87	4,773,021 50	†1,027,994 37		1828						
			17,416,763 55	16,705,508 49							

* There was no debt to which part of this balance could be applied.
† This sum is larger than that exhibited in the Secretary's report, arising from the receipts in 1827 being more than was estimated at the time the report was presented, and from amounts carried to the surplus fund.

TREASURY DEPARTMENT, *Register's Office, March* 19, 1828.

JOSEPH NOURSE, *Register.*

C.

Statement of the amount which remained unapplied of the annual appropriation of $10,000,000 *on account of the public debt, at the end of each year, from* 1819 *to* 1827, *inclusive.*

1819	$2,296,178 13
1820	3,667,663 85
1821	5,300,570 23
1822	7,451,410 56
1823	11,921,604 70
1824	5,353,210 94
1825	3,256,166 16
1826	2,214,721 56
1827	2,213,135 57

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, March* 19, 1828.

D.

Statement exhibiting the payments on account of the principal and interest of the public debt, by the semi-annual application of $5,000,000, *until its final extinction.*

	Principal.	Interest.
1828, July	*$5,000,000 00	$1,639,042 12
1829, January	1,871,915 76	1,489,042 12
" July	3,567,115 35	1,432,884 65
1830, January	3,674,128 81	1,325,871 19
" July	3,784,352 67	1,215,647 33
1831, January	3,897,883 25	1,102,116 75
" July	4,014,819 74	985,180 26
1832, January	4,131,670 70	868,329 30
" July	4,227,227 78	772,772 22
1833, January	4,322,340 39	677,659 61
" July	4,419,640 27	580,359 73
1834, January	4,520,405 31	479,594 69
" July	4,633,415 43	366,584 57
1835, January	4,722,419 97	277,580 03
" July	4,840,480 45	159,519 55
1836, January	4,913,152 03	86,847 97
" July	872,410 01	13,086 15
	67,413,377 92	13,472,118 24

Amount of principal brought down	$67,413,377 92
Interest	13,472,118 24
	80,885,496 16
Appropriation for 1828 to 1835, eight years, at ten millions per annum	$80,000,000 00
And there will be required on the 1st of July, 1836, for the final discharge of the debt, viz:	
For the residue of three per cents	$872,410 01
Interest thereon for six months	13,086 15
	885,496 16
	80,885,496 16

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, April* 8, 1828.

In considering the document A, the Senate will recollect that the line for 1817 has no connexion with the subject, the large surplus for that year having been applied specifically by the third section of the act. The operation of the 4th section commenced with the 1st January, 1818. On the 1st January of that year it appears that there was a surplus in the Treasury of $9,370,669, owing to the fact, as stated in the note, "that there was no debt to which part of this balance could be applied." In that year, 1818, it appears that the large sum of $21,296,306 was applied to the payment of the principal and interest of the debt; which excessive payment could only have been made under a full belief that the estimates of receipts for 1818 would warrant it. The receipts, however, fell short of the estimate in the sum of $3,500,000, as appears by the letter (herewith) of the Secretary of the Treasury dated 4th April, 1828. That extreme desire to pay off the debt occasioned, in part, perhaps, the distress in which the Treasury was involved in the year 1819, and aided in making loans necessary for the years 1820 and 1821. The document B shows that there was no surplus applicable under the 4th section during the years 1819, 1820, 1821, 1822, and 1823; during those years the whole of the ten millions was not applied, and could

* The Commissioners of the Sinking Fund have directed that $5,000,000 of the debt be paid on the first of July next.

not be applied to the payment of the debt, as well for want of funds in the Treasury as that, fortunately, there was little of the public debt payable; the consequence was, that a debt to the Commissioners of the Sinking Fund went on accumulating until it actually amounted in the year 1823 (per document C) to the sum of $11,921,604 70. In the year 1824 the Treasury reduced that debt to $5,353,210 94 by a payment of the debt and interest thereon to the amount of $16,568,393 76, and in the years 1825, 1826, and 1827, further deductions of that debt were made; the debt to the Commission on the 1st January, 1827, was reduced to the sum of $2,213,135 67; a further reduction was made to a trifling amount during the year 1827, and as the Commissioners of the Sinking Fund have ordered a payment of the principal of the public debt to be made on the first day of July next of five millions of dollars, the probability is that a considerable reduction of the debt now due the Commissioners of the Sinking Fund will be made in the present year.

The committee have considered the subject fully, and are of opinion that the Commissioners have executed the trust reposed in them with fidelity, and in strict accordance with the 4th section of the act. That in no year from 1819 until 1826, inclusive, (except the year 1824,) has there been any surplus of consequence in the Treasury which could have been applied to the payment of the debt, even if the reservation of the two millions had not been authorized; that, in that year, they appear not to have retained any material surplus. On the 1st January, 1827, (see document B,) there appears to have been a surplus of only $1,064,510, and on the same day in 1828 a surplus of $1,027,994.

The committee have seen that a full reliance cannot be placed on estimates. A fair view of that subject will be found in the Secretary's letter. That therefore a change from two to one million of the sum reserved might be attended with danger to the finances. The Secretary's report stated that on the 1st of January, 1828, there would be a surplus of about $2,200,000 in the Treasury; and the Committee on Finance, believing in the accuracy of the report, reported a bill to apply one million thereof to the payment of the debt due to the Commissioners of the Sinking Fund. Fortunately the bill did not pass; for, by the report of the Secretary of the Treasury at the commencement of the present session, it appears that there was, as estimated, only a surplus of $471,705 in the Treasury; which surplus was afterwards ascertained to be $7,027,994. From a view of the whole subject, the committee repeat, as their opinion, that a change from two to one million is inexpedient.

The 5th section of the act authorizes the purchase of 3 per cent. stock, provided it can be purchased at the rate of $65 for the $100, and of 6 per cent. stock if purchasable at the par and true value thereof. Since the passage of that act, stocks have been created bearing an interest of 4½ and 5 per cent., for the purchase of which there is no authority by law. These debts will be paid off as they shall become due. Is it necessary to make provision for their purchase before they are payable? The opinion that it is proper to make such provision must be bottomed on the idea that the Treasury will have means adequate, not only to the payment of the ten millions annually, but such as will enable it to purchase in advance. The committee have no means by which to calculate whether that idea be correct or incorrect. It may be correct from an increase of revenue, or from a decrease of expenditures; from either or both of which a surplus applicable to a purchase might exist; at present the committee can perceive nothing to justify a certainty in the one or the other; and without a great probability, amounting nearly to a certainty, the committee would not feel themselves justified in recommending any change in the present system.

The committee would deem it imprudent to authorize the purchase of those stocks at a price beyond the par value thereof, unless, indeed, there were in the Treasury large sums inapplicable to the payment of other debts, the loss of interest on which would be equal to the excess beyond the par value.

The committee submit a statement from the Treasury Department, marked D, exhibiting the payments on account of the principal and interest of the public debt by the semi-annual payment of five millions of dollars; by which it appears that by the simple operation of the Sinking Fund the whole of the public debt, including the bank debt and 3 per cents., will be extinguished on the 1st day of January, 1836, except the small amount of $885,496 10, which it is highly probable will be extinguished in that period by an application of funds beyond the annual sum of ten millions.

The committee, in answer to the last part of the resolution calling on them to report "upon what articles and to what amount the present duties may be reduced or abolished, after the extinguishment of the public debt, consistently with the general interest of the whole Union," ask leave to submit a statement, marked E; that statement is bottomed on the state of the country at present; great changes may and probably will take place before the 1st January, 1836, which may make it necessary to refrain from the repealing of the duties specified on some of the items, or from reducing the duties on those articles mentioned for reduction. It may be that our citizens may cultivate the vine to a greater extent than at present; they may cultivate the olive, silk, &c., &c. The committee have confined themselves as much as they could to such articles as will not interfere with the growing manufactures of the country; and yet it is possible that prior to 1836 it may be found that the people can manufacture linen of all kinds, worsted stuffs, and some other articles, on which is contemplated a reduction of the duties; in fact, the scheme submitted by the committee may be found in many of the items wholly improper when Congress come to act on the subject.

The committee submit the following resolution:

Resolved, That it is inexpedient at this time to make any alteration in the "Act to provide for the redemption of the public debt."

TREASURY DEPARTMENT, *April* 5, 1828.

SIR: In answer to the inquiries made by you this morning, through Mr. Dickins, I have the honor to state that the sum applied in the year 1818, under the 4th section of the Sinking Fund act, was applied to the reimbursement of the Louisiana stock on the 21st of October, 1818; and that this application was determined upon by the Commissioners of the Sinking Fund on the 24th of April preceding.

I have also to state that the actual receipts into the Treasury during the year 1818 fell short of the estimate made by the Secretary of the Treasury nearly three millions and a half of dollars.

I have the honor to remain, very respectfully, your obedient servant,

RICHARD RUSH.

Hon. S. SMITH, *Chairman Committee on Finance, Senate United States.*

E.

Statement exhibiting the articles on which the duties may be repealed or modified when the national debt shall be paid off, provided no unforeseen occurrence may arise.

ARTICLES ON WHICH DUTIES MAY BE REPEALED.		ARTICLES ON WHICH DUTIES MAY BE REDUCED FIFTY PER CENT.	
Articles.	Net revenue in 1827.	Articles.	Net revenue in 1827.
Wines of all kinds	$667,369	Linens	$535,909
Teas of all kinds	1,462,692	Worsted stuffs	403,062
Coffee	1,436,471	Nankeens	23,982
Salt	851,798	Bolting cloths	5,595
Cocoa	735	Quills	17,811
Almonds	9,105	Black bottles	54,696
Currants	8,519	Demijohns	11,461
Prunes and plums	5,998	Thread and silk lace	129,059
Figs	20,927	Cambrics *	.....
Raisins	199,642	Lawns *	.....
Mace (1)	.....	Cashmere shawls *	.....
Cloves (2)	.....	Gauze *	.....
Nutmegs	10,498	Ribbons *	.....
Cinnamon (3)	.....	Straw mats *	.....
Cassia (4)	.....	Canton crape *	.....
Pepper	10,095		
Pimento	31,501		
Indigo	67,392		
Bristles	7,565		
Spanish brown and ochre	8,826		
Camphor	2,366		
Cayenne pepper	78		
Ginger	9,153		
Olive oil	5,720		
Alum	210		
Corks	12,097		
Quicksilver (5)	.....		
Opium	9,615		
Silks of all kinds	1,281,094		
Capers (6)	.....		
	6,119,466		1,181,575

NOTE.—Articles numbered 1, 2, 3, 4, 5, the exportation exceeds the importation; 6, capers cannot be distinguished from other articles paying a duty of 30 per cent. ad valorem.

* These articles are connected with others, and their values cannot be separated so as to exhibit the duty accruing on each.

TREASURY DEPARTMENT, *Register's Office, April* 16, 1828.

JOSEPH NOURSE, *Register.*

20TH CONGRESS.] **No. 914.** [1ST SESSION.

IN FAVOR OF INCREASE OF DUTIES ON READY-MADE CLOTHING.

COMMUNICATED TO THE SENATE APRIL 28, 1828.

To the honorable the Senate and House of Representatives of the United States in Congress assembled:

The memorial of the undersigned, merchant tailors of the city of Philadelphia, respectfully showeth: That your memorialists are greatly alarmed by the provisions of the bill for the regulation of the tariff, now pending before you, which, in its present form, appears to threaten the existence of their business, and to annihilate the hopes of subsistence of many thousand persons who are employed and supported by the trade.

Your memorialists, although silent, have not been insensible of the various laws which have from time to time been passed by Congress materially affecting their business. They knew they were under the protection of a Government of the people, instituted to promote the general welfare. And although at the last revision of the tariff the duty on ready-made clothing was stationary, while that on the material was advanced, they submitted without complaint, confiding in the wisdom of the Government. Nothing but impending ruin now urges them to this remonstrance, and they trust they will not ask in vain for a hearing.

They cannot believe that the effect of the pending bill upon them has been perceived by any. They are slow to believe that Congress, in violation of the principle of the bill, would willingly destroy a

branch of domestic industry indispensable to civilization, which stands in the way of none, which gives employment to decrepitude, otherwise helpless, and support to indigent females, by one of the few trades in which they can be suitably employed, to drain the country of money to nourish and support that foreign skill and industry which they are struggling to rival, and all this at the expense of a most serious diminution of the revenue

When the duty was raised by the act of 1824 to 30 per cent. ad valorem on all goods above the value of 33⅓ cents per square yard, that on ready-made clothing was suffered to remain at 30 per cent., which abolished the protection which the manufacture at home had previously enjoyed; but no complaint was made, as the trade could still compete on nearly equal terms with the foreign artist.

If the present bill should unfortunately pass without reference to the duty on ready-made clothing, foreign fabrics, instead of being imported in the piece, to be made into clothing, will be imported ready made; and it will not be surprising if the enormous profits which the saving of duty alone will give should turn half the capital now employed in the import of such fabrics into ready-made clothing.

By the present bill your petitioners understand that a duty per square yard is contemplated of 20 cents on goods not exceeding the value of 50 cents per square yard; of 40 cents not exceeding $1; of $1 not exceeding $2 50; and of $1 60 not exceeding $4; and of 45 per cent. ad valorem on all goods exceeding the value of $4 per square yard It will therefore follow that cloth of the value of $1 01 will pay the same duty as that of the value of $2 50, being $1 per square yard; whereas, in ready-made clothing, the same cloth will pay a duty of 30 cents, thus saving 70 cents, or seven-tenths of the duty on cloth unmade. Cloth of the value of $2 51 will pay the same duty as if it were worth $4, being $1 60 per square yard; whereas the same cloth, in the shape of ready-made clothing, will pay a duty of 75 cents; thus saving 85 cents per square yard, or more than one-half of the duty. On all cloths above the value of $4 per square yard, the duty of 45 per cent. ad valorem will leave a saving to the importers of ready-made clothing of 33⅓ per cent. on the amount of duties.

Profits as enormous as these savings from Government would constitute must operate as a bounty on foreign industry which domestic industry could not compete with, even if they should do their work gratuitously, and soon open a trade in ready-made clothing to an extent never before thought of.

It therefore becomes your memorialists most respectfully to warn the Government of the evils which an omission to make a correspondent alteration in the duty on ready-made clothing would entail on it as well as themselves, and to submit the case to your wisdom. And your memorialists, as in duty bound, &c., &c.

PHILADELPHIA, *April* 25, 1828.

20TH CONGRESS.] No. 915. [1ST SESSION.

IN FAVOR OF DUTY ON SALES AT AUCTION.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES APRIL 28, 1828.

To the honorable the Senate and House of Representatives of the United States of America in Congress assembled:

The memorial of the subscribers, merchants, traders, and other citizens of the city of New York, respectfully represents: That the evils of the auction system, as detailed in memorials addressed to your honorable bodies in 1817, 1818, 1821–'22, and again in 1824, have increased in an alarming degree, and may ow emphatically be denominated a national evil. The system, as now conducted, is, in reality, a MONOPOLY, and that of the most *unjust* and *odious* character. In effect, it concentrates in the hands of a very few individuals of our city three-fourths or nearly all of the business which is transacted; and, moreover, it lays the foundation and affords facilities for the practicing of frauds and impositions on the Government as well as the people. It has wrested from the American merchant and trader all those advantages originally intended by our Government for the encouragement of her own citizens, and of converting them to the benefit of the merchants and manufacturers of foreign nations. From the facilities afforded of effecting speedy sales of all kinds of goods at auction; concealing the owner and importer; relieving every one concerned from all responsibility, either for frauds on the buyer or on the Government, most powerful inducements are constantly offered to foreign merchants and manufacturers to pour the whole of their refuse and surplus productions into our market, to the serious injury of the American trader, and the certain ruin of our manufacturing establishments. The long credit on the duties comes into their aid; it operates as a bounty; and in the course of a short time it furnishes the foreigner with United States funds equal to the whole of his capital originally invested.

If we refer to the practice of England, the first commercial nation in the world, we will find that her Board of Trade long since applied a corrective to this destructive system, and, by a well-timed and reasonable tax on auction sales, arrested the evil without infringing on the just *rights* of her citizens. If we may also refer to the practice of another great commercial nation, France has, by the imposition of a tax on sales at auction, amounting to a prohibition of the same, given a striking illustration of the injury resulting to fair trade by a continuance of the system which is so loudly and generally denounced.

Your memorialists hope that your honorable bodies will interpose to correct the evils resulting from this oppressive and desolating system, to which they earnestly solicit the attention of the Government—a system which, in its direct effects, encourages frauds on the revenue, depresses domestic manufactures, facilitates impositions on the public, destroys the mercantile character, and is ruinous to that class of citizens to which your memorialists belong; and the injurious results of which must inevitably fall upon the agricultural and laboring part of the population. They therefore respectfully pray your honorable bodies to impose a duty of 10 per centum on sales by auction, excepting the effects of bankrupt and of deceased persons, goods sold for the benefit of underwriters, shipping, and real estate.

20TH CONGRESS.] No. 916. [1ST SESSION.

IN FAVOR OF INCREASE OF DUTIES ON YARNS, THREAD, AND TWINE, MADE OF FLAX.

COMMUNICATED TO THE SENATE APRIL 30, 1828.

To the honorable the Senate of the United States in Congress assembled:

The memorial of Garsed, Raines & Co., of Frankford, in the county of Philadelphia and State of Pennsylvania, most respectfully showeth: That your memorialists have, at great expense and with great exertion and anxiety, established a manufactory at the above named place for the purpose of hatchelling, preparing, and spinning flax by machinery, in the best and most approved manner, and that they have succeeded in manufacturing a number of useful and necessary articles—such as sewing or *sail twines, shoe threads, flax yarns,* and flax tow yarns for hair seating, boot webbing, floor cloths in oil, and for gray half-bleached and full-bleached linen threads, and colored threads, for tailors' and other useful purposes, which have been sold and consumed in most of the principal cities in the Union, and are found to equal in every respect the same articles imported from Europe.

Your memorialists likewise respectfully represent to your honorable House that the importation and consumption of the flaxen manufactures they have enumerated are of considerable magnitude and importance, equal or superior in amount to sail duck, and entitled to equal attention and protection.

But the proposed additional duty upon raw flax, without a corresponding increase of duty upon threads, yarns, and twines made from flax, will seriously injure, if not entirely prostrate, the manufactory of your memorialists and others engaged in similar establishments.

Further, your memorialists respectfully represent to your honorable body that the present low rate of duties upon flax yarns, threads, and twines made from flax, do not form an adequate protection for the manufacturer here against the British manufacturer. As the British manufacturer imports his flax from other countries into England at a nominal duty of about one dollar per ton, and the manufacturer here having now to pay an ad valorem duty of fifteen per cent. upon the raw flax, which includes the tow as well as flax, leaves him without any protection by the existing tariff; consequently, if the duty upon raw flax be increased, as is proposed, without increasing the duty upon yarns, threads, and twines made from flax, it will, in the opinion of your memorialists, operate as a bounty to the foreign manufacturer, and enable him to deluge this country with these articles, and to entirely prostrate the manufacturer here, while it is clear and certain that these articles can and ought, under a different regulation as to duties, to be made at home, which would also cause the raw material ultimately to be produced in sufficient abundance and of good quality at home also.

Your memorialists, further, most respectfully state to your honorable House that the protection of flax yarns, threads, and twines against the foreign manufacturer must be equal to the protection of the farmers against the foreign flax-grower; otherwise the foreign flax-grower and foreign flax manufacturer will have the American market for these articles entirely to themselves, and the foreign farmer will have a still greater advantage than merely growing the raw flax in supplying the foreign manufacturer with all the rest of farm produce whilst these manufactures are being produced.

Thus your memorialists most respectfully urge upon your honorable House that, without adequate protection be afforded to the manufacturer, in conjunction with the farmer, the hopes and expectations of the farmer will be entirely disappointed, as foreign manufacturers will, without this, continue their ascendency, and purchasers to any extent will not be found for improved American flax when it is grown.

Your memorialists beg, most respectfully, further to state to your honorable House that they anxiously labored for between three and four years to manufacture yarns, threads, and twines from domestic flax, but were compelled to give it up because of its inferiority in strength, cleanness, and bleaching, and which inferiority they entirely attribute to bad management in its cultivation, in its sowing, pulling, rotting, and cleaning, all which might be remedied if the farmers were to deem it an object of sufficient importance, and grow it for flax rather than for the seed. Your memorialists, therefore, most respectfully represent that, if the proposed duty upon raw flax be retained, the present comparatively low duty upon flax yarns, threads, and twines may be advanced fifteen per cent. in aid of the revenue without public injury or inconvenience; and from the disposition of your honorable House to favor the agricultural interest of our country, bounties might be granted out of these additional duties to such of the growers of flax as would produce an article of such quality as would supersede the imported, and which your memorialists verily believe would materially advance the proper cultivation of hemp and wool, as well as flax, and essentially promote the interests of our country.

Finally, your memorialists most respectfully state to your honorable House that, with all their skill, economy, and experience, resulting from the practice of flax spinning upon a large scale for nearly twenty years, at Leeds, in England, they have not hitherto been able to derive a living profit from their manufacturing establishment, although it has now been five years in operation, and their want of success is *entirely* owing to the inadequate protection afforded this branch of manufacture by the tariff of 1824. But your memorialists confidently hope that your honorable House will, in its wisdom, make such an addition to the duty on the importation of flax yarns, threads, and twines, as will protect them from ruin, and will enable them to persevere in their exertions to increase the manufacture in which they are now engaged, and by this means to promote the interests of this the country of their choice, and which will ever demand the high respect and regard of your memorialists.

GARSED, RAINES & CO.

FRANKFORD, *Pennsylvania, April* 25, 1828.

FRANKFORD (near Philadelphia) FLAX FACTORY, *April* 25, 1828.

HON. SIR: Observing the tariff bill to have passed the House of Representatives, with an addition to the duty upon raw flax, without any additional duty upon *threads, yarns,* and *twines,* which we are engaged in making from *flax,* we have taken the liberty to trouble you with the enclosed memorial to the Senate on this subject. In doing this, we beg to say that, as the duties now stand, we are left without protection. We pay fifteen per cent. ad valorem upon *rough* flax, which we import from Russia, Prussia, and Holland, and which, being upon the tow as well as the flax, makes the duty upon the dressed flax, from which we make threads, yarns, and twines, fully equal to the duty of twenty-five per cent. ad valorem, which is paid on these articles when imported. One-third in value and near two-thirds in quantity of the *rough* flax is dressed into tow, which cannot be made into any but low-priced articles that will not bear one-fourth of their proportion of duty, which causes the duty to fall chiefly upon the dressed flax from which we make our threads, twines, and yarns, such as are imported.

For the encouragement of the growth of domestic flax, which we especially wish to promote, we are quite in favor of a sufficient duty upon flax imported; but this must also be attended by a corresponding duty upon threads, yarns, and twines made from flax, when imported manufactured, or we shall not be able to continue to manufacture.

The British manufacturer imports his flax from Russia, Prussia, and Holland, on a nominal duty of about one dollar per ton; and as he only sends articles manufactured from the dressed flax, and pays only twenty-five per cent. duty here, he now meets us here on equal terms, which, considering the superior facilities afforded in England for manufacturing purposes, becomes an unequal contest for us. This being the case as the duty now stands, an additional duty upon the raw flax, without an additional duty upon threads, yarns, and twines made from flax, becomes a premium to the foreign flax manufacturer to send his goods here, and in this way the advantage will be entirely lost to the farmer, as these articles, being imported manufactured, have all the labor and farm produce consumed in their manufacture upon them, which ought to be put upon them by their manufacture here; thus destroying the market to the farmer both as to raw material and the produce consumed in their fabrication.

We most earnestly crave your attention to this subject. We also beg reference to the honorable members of the House of Representatives from this district; and from the office you sustain in the Committee on Manufactures, we feel great confidence that you will succeed in obtaining such an addition to the existing duties upon *flax, yarns, threads,* and *twines* as will save us from the necessity of giving up our present manufacturing pursuits, and, if successful, will become an object of great national importance.

We abstain from further remarks from an unwillingness to trespass further on your valuable time.

We are, honorable sir, your very obedient servants,

GARSED, RAINES & CO.

General J. D. BARNARD, *Senator from Pennsylvania, Washington.*

20TH CONGRESS.] **No. 917.** [1ST SESSION.

COMPARATIVE STATEMENT OF RATES OF EXISTING AND PROPOSED DUTIES.

COMMUNICATED TO THE SENATE APRIL 30, 1828.

A comparative statement of the duties under the bill altering the several acts imposing duties on imports, and the present rate of duties.

Articles.	Proposed duties.	Present duties.
On iron, in bars or bolts, not manufactured in whole or in part by rolling.....	1 cent. per pound	90 cents per 112 pounds, or 8-10 of a cent per pound.
On bar or bolt iron made wholly or in part by rolling.....	$37 per ton.....	$30 per ton.
On iron in pigs	62½ cents per 112 pounds	50 cents per 112 pounds.
On iron or steel wire, not exceeding No. 14.....	6 cents per pound.....	Not exceeding No. 18, 5 cents per lb.
On iron or steel wire, exceeding No. 14.....	10 cents per pound.....	Exceeding No. 18, 9 cents per pound.
On round iron or brasiers' rods of 3-16 to 8-16 of an inch diameter; and on iron in nail or spike rods, slit or rolled; and on iron in sheets, and hoop iron; and on iron slit or rolled for band iron, scroll iron, or casement rods.	3½ cents per pound.....	3 cents per pound.
On axes, adzes, drawing-knives, squares of iron or steel, bridle bits, steel-yards, scale beams, socket chisels, and vises.	35 per cent. ad valorem.....	25 per cent. ad valorem.
On cutting-knives, sickles, reaping-hooks, scythes, spades, shovels, and on iron screws, called wood screws.	40 per cent. ad valorem.....	30 per cent. ad valorem.
On steel	$1 50 per 112 pounds.....	$1 per 112 pounds.
On wool unmanufactured, 4 cents per pound and 40 per cent. ad valorem, until June 30, 1829, and progressively 5 per cent. per annum until it amounts to 50 per cent.	Specific duty 4 cents per pound, and ad valorem duty progressively from 40 to 50 per cent.	On wool under 10 cents value, 15 per cent. ad valorem; over 10 cents value, 30 per cent. ad valorem.
On manufactures of wool, except carpets, blankets, worsted stuff goods, bombazines, hosiery, mits, gloves, caps, and bindings, value not exceeding 50 cents per square yard.	20 cents per square yard.....	33⅓ per cent. ad valorem.
On all manufactures of wool, except flannels and baizes, the value of which shall not exceed 33⅓ cents the square yard.	14 cents the square yard.....	25 per cent. on the minimum of 33⅓ cents per square yard.
On manufactures of wool, excepting as before excepted, value exceeding 50 cents and not exceeding $1 the square yard.	40 cents the square yard.....	33⅓ per cent. ad valorem.

STATEMENT—Continued.

Articles.	Proposed duties.	Present duties.
On manufactures of wool, exceeding $1 and not exceeding $2 50 the square yard.	$1 per square yard	33⅓ per cent. ad valorem.
On manufactures of wool, exceeding $2 50 and not exceeding $4 the square yard.	40 per cent. ad valorem	Do. do.
On manufactures of wool, exceeding $4 per square yard	45 per cent. ad valorem	Do. do.
On woolen blankets, hosiery, mits, gloves, and bindings	35 per cent. ad valorem	25 per cent. ad valorem.
On Brussels, Turkey, and Wilton carpets	70 cents per square yard	50 cents per square yard.
On Venetian and ingrain carpets	40 cents per square yard	25 cents per square yard.
On all other carpets or carpetings, of wool, flax, hemp, or cotton	32 cents per square yard	20 cents per square yard.
On all patent floor cloths	50 cents per square yard	30 per cent. ad valorem.
On oil cloth, other than floor cloth	25 cents per square yard	Do. do.
On furniture oil cloth	15 cents per square yard	Do. do.
On floor matting, made of flags or other materials	do do	30 per cent. ad valorem.
On unmanufactured hemp, until June 30, 1829	$45 per ton, and thereafter $5 a year to be added until it amounts to $60 per ton.	$35 per ton.
On cotton bagging, until June 30, 1829	4½ cents per square yard	3¾ cents per square yard.
Afterwards	5 cents per square yard	
On unmanufactured flax, until June 30, 1829	$35 per ton, and thereafter $5 a year to be added until it amounts to $60 per ton.	15 per cent. ad valorem.
On sail duck	9 cents the square yard	Do. do.
On molasses	10 cents per gallon	5 cents per gallon.
On spirits, 15 cents per gallon in addition to present duties, which would be, on spirits from grain—		
1st proof	57 cents per gallon	42 cents per gallon.
2d proof	60 cents per gallon	45 cents per gallon.
3d proof	63 cents per gallon	48 cents per gallon.
4th proof	67 cents per gallon	52 cents per gallon.
5th proof	75 cents per gallon	60 cents per gallon.
Above 5th proof	90 cents per gallon	75 cents per gallon.
On spirits from other materials—		
1st and 2d proof	53 cents per gallon	38 cents per gallon.
3d proof	57 cents per gallon	42 cents per gallon.
4th proof	63 cents per gallon	48 cents per gallon.
5th proof	72 cents per gallon	57 cents per gallon.
Above 5th proof	85 cents per gallon	70 cents per gallon.
On window glass, of sizes above 10 by 15 inches	$5 per 100 square feet	$4 per 100 sq. feet, if above 10 by 12.
On window glass, in plates or sheets	do do	$4 per 100 square feet.
On roofing slate, not exceeding 12 by 6 inches	$4 per ton	25 per cent. ad valorem.
On roofing slate, exceeding 12 and not exceeding 14 inches in length	$5 per ton	Do. do.
On roofing slate, exceeding 14 and not exceeding 16 inches	$6 per ton	Do. do.
On roofing slate, exceeding 16 and not exceeding 18 inches	$7 per ton	Do. do.
On roofing slate, exceeding 18 and not exceeding 20 inches	$8 per ton	Do. do.
On roofing slate, exceeding 20 and not exceeding 24 inches	$9 per ton	Do. do.
On roofing slate, exceeding 24 inches	$10 per ton	Do. do.
On cyphering slates	33⅓ per cent. ad valorem	15 per cent. ad valorem.
On all cotton cloths (except nankeens direct from China) the cost of which, together with the addition of 20 per cent. if from the Cape of Good Hope or beyond, and 10 per cent. if from elsewhere, shall be less than 35 cents the square yard, shall be rated at 35 cents the square yard, and be charged with the present duty of 25 per cent.	25 per cent. on the minimum of 35 cents the square yard.	25 per cent. on the minimum of 30 cents the square yard.

20TH CONGRESS.] No. 918. [1ST SESSION.

IN FAVOR OF INCREASE OF DUTIES ON READY-MADE CLOTHING.

COMMUNICATED TO THE SENATE MAY 5, 1828.

To the honorable Senate and House of Representatives of the United States in Congress assembled:

This memorial of the undersigned, merchant tailors of the city of Boston, respectfully showeth: That in their opinion, should the tariff bill now pending before Congress be enacted with its present provisions, it would be of destructive consequence to their business, and give to other branches of industry a partial and disproportionate encouragement. Your memorialists beg leave to recommend their particular interest in this subject to your further consideration, and to suggest the justice and expediency of affording their trade greater encouragement and protection than the tariff bill in its present form provides. They are urged to address you by a conviction that the business in which they are engaged, and which affords an honest and respectable support to a very large number of their fellow-citizens, is not only threatened with serious injury, but with entire ruin. Should the provisions of the bill before you be adopted, the business of your memorialists would be immediately ruined, and the large number of persons who depend upon it for support be entirely deprived of employment, and the enterprise and exertions of the fraternity of artists to which your memorialists belong would be discouraged and paralyzed by the hand from which they have a right to claim and expect protection, while foreign interests would be advanced and foreign artists encouraged and enriched. We come, therefore, to Congress, whom the Constitution has appointed the

guardians of the equal rights and privileges of the citizens of these United States, and solicit them to dispense to us that portion of governmental assistance which the nature and extent of our business requires, and to which your justice and wisdom may consider us fairly entitled. Your memorialists are enemies to monopoly, however plausible its origin and specious its name; they do not desire it for themselves, and feel compelled, respectfully, to remonstrate against its being granted to others.

Hitherto your memorialists have been silent in respect of Congressional enactments, whose results they were convinced would be decidedly unfavorable to their business. They have witnessed the increase of duty on cloth, while no corresponding additional duty was imposed on ready-made clothing; they have seen this virtual invitation held out to foreign artists to increase the importation of the article on whose manufacture your memorialists have relied chiefly for subsistence without petitioning for relief. Notwithstanding the laws passed in relation to this subject were likely to injure them, they hoped to be able, by skill, industry, and economy to compete with foreign artists; and were they not thoroughly persuaded that the passage of the bill now before Congress would take from them all ground of hope, your memorialists would continue to observe unbroken silence. They believe that the provisions of this bill, when duly examined in a statistical form, will expose its character too palpably to receive the sanction of Congress. Its tendency is to discourage the endeavors and repress the exertions of a very necessary and considerable branch of domestic industry. The existing bill proposes a duty of twenty cents on fabrics not exceeding the value of fifty cents per square yard; of forty cents, not exceeding one dollar; of one dollar, not exceeding two dollars and fifty cents; and of one dollar and sixty cents when the value of the cloth does not exceed four dollars, and forty-five per cent. ad valorem on all goods valued above four dollars per square yard. By comparing this scale with that by which the duties on ready-made clothing have been graduated, the differences appear very important, and the consequences obvious. The duties upon the raw material are fixed at one dollar per yard, while the value may vary from one dollar and one cent to two dollars and fifty cents. The same cloth, when manufactured into ready-made clothing, pays only thirty cents; thus saving seventy cents, or seventh-tenths of cloth not made up. Between cloth valued at two dollars and fifty cents, and under four dollars, the proposed duties are the same; yet when made into clothing it pays but seventy-five cents—saving half the duties. On cloth above the value of four dollars per square yard the importer of ready-made clothing will save thirty-three and a half per cent. by the proposed bill. By existing laws the foreign artists obtain an advantage which operates, to a considerable extent, to the prejudice of your memorialists. Individuals are allowed to import, with themselves, their clothing free from duty; and it is well known that individuals coming from abroad are in the habit of bringing with them, as their own clothing, clothes for others, which are admitted free from duty; which operates both to defraud the public revenue, and prejudice the American artists. In the present state of easy, constant, and large communication with Great Britain, this practice is attended with no inconsiderable consequences, both to the revenue and to your memorialists. The proximity of Boston to the British provinces would be likely to render the operation of the proposed tariff, in its present form, peculiarly injurious to your memorialists. A merchant tailor, by establishing himself in the neighboring province of New Brunswick, and connecting himself with a house at Boston, might, from his workshop in New Brunswick, furnish clothing for Boston with little more, if any, inconvenience than if he in fact resided here. Thus foreign artists and laborers would monopolize the business, not only of manufacturing the material, but of making the garments for American use, while our own artists and laborers would be driven from their chosen and appropriate employments, or languish without support.

Your memorialists would not presume to speak particularly of their importance as a class or body of citizens; but trust they may be allowed to say their business is of indispensable importance and necessity in every improved community, and considered merely with reference to the numbers who derive from it employment and support, there are few callings which can present stronger claims to Government for protection at least.

Your memorialists, furthermore, beg leave to assure you that they do not address you in the character or with the views of partisans; that they are not the advocates of any particular system of duties; that they speak simply for themselves, and in support of their own interest, and firmly rely on the justice of their cause for a favorable consideration with Congress.

20TH CONGRESS.] No. 919. [1ST SESSION.

IN FAVOR OF IRON FOR RAILROADS FREE OF DUTY.

COMMUNICATED TO THE SENATE MAY 6, 1828.

The following letters were laid on the table by Mr. SMITH, of Maryland, and ordered to be printed.

BALTIMORE, *January* 14, 1828.

GENTLEMEN: Agreeably to the advertisement under date of the 3th November, 1827, for proposals for furnishing bar iron for the Baltimore and Ohio railroad, I beg leave to offer to deliver, during the year 1828, thirty tons per month of rolled bar iron, made according to the drawing, say 2¼ inches wide by ½ inch thick, with the upper surface rounded or curved, at four and a half cents per pound. In case the bars should be sheared at the ends and cut in any given lengths, at four and three-quarter cents per pound.

I remain, with respect,

C. RIDGELY, *of Hampton.*

The PRESIDENT AND DIRECTORS *of the Baltimore and Ohio Railroad Company.*

BALTIMORE, *May* 2, 1828.

SIR: We have to acknowledge the receipt of your letter of this date, stating that it had been intimated to you that our establishment was prepared to contract for the supply of a proportion of the rail iron required for the construction of the Baltimore and Ohio road. Some years since we prepared a rolling mill to make bar iron from blooms, and although we are contiguous to the great iron district of this country, we have never yet been able to procure as many blooms as would make the bar iron necessary to meet the *current* demands of our ordinary business; consequently, we are unable to offer you any iron for the use of the railroad company. Nor do we think you will be able to obtain your rails in this country, as, although the rolling mills are now paying from $75 to $80 per ton for blooms, and would be desrious to purchase at that price a much larger quantity than has ever yet been brought into the market, they have hitherto found that the actual supplies, even at that price, have never yet been such as to keep pace with the increasing demands upon them. There are numerous very powerful rolling mills in various parts of this country amply sufficient to manufacture the iron into the form you require if the material could be procured; indeed, we know our mill alone could be prepared to furnish the rails as expeditiously as your company could lay them down. It is, therefore, not from any inability to make the rails that we are deterred from offering you a contract, but, as we before remarked, from an absolute impossibility of procuring the blooms in sufficient quantities.

Whilst blooms, as we have already remarked, are readily commanding in this country from $75 to $80 per ton, we are confident you can at this time obtain your rails in Wales for about £9 sterling per ton, delivered at Bristol. You will at once, therefore, perceive that necessity, as well as your interest, will lead you to seek your supplies of this material abroad, (at least until you extend your road to the bituminous coal region,) for we are fully convinced that should you rely upon the *forges* of this country you will be disappointed.

We remain, respectfully, yours,

J. W. & E. PATTERSON.

P. E. THOMAS, Esq., *President of the Baltimore and Ohio Railroad Company.*

BALTIMORE, *May* 2, 1828.

SIR: In answer to your letter of this date, wherein you state "it has been suggested to the directors of the Baltimore and Ohio Railroad Company that I am disposed to furnish a quantity of iron suitably prepared for rails," I beg leave to state, in reply, that, from the present price of "blooms" of $75 per ton, and the difficulty of procuring any considerable quantity, I should not feel at liberty to make any proposal to the company for furnishing any part of the iron they might require.

If the blooms were to be had in quantity at $75 per ton, $120 per ton would be the lowest price per ton I should ask for such iron rails as the company might want delivered at the rolling mill; but as there is no prospect of procuring blooms I do not wish this to be considered as an offer.

I remain, with great respect, sir, your most obedient servant,

ISAAC M'KIM.

PHILIP E. THOMAS, Esq., *President of the Baltimore and Ohio Railroad Company.*

BALTIMORE, *May* 3, 1828.

GENTLEMEN: Your letter of yesterday has been received, stating that it has been suggested to you that the Avalon Company are prepared to furnish rails suitably formed for the purposes of constructing the proposed road from Baltimore to the Ohio river, and inquiring what price they can be delivered at, and what quantity can be annually furnished.

The Avalon Company have never authorized any person to make the suggestion you mention; nor are they prepared at this time to furnish the iron suitable for the railroad, nor can they name a price at which they can, at any future time, furnish any portion of the iron, without first receiving a particular description of the size, shape, and quality which will be required. The quantity of iron which could be furnished would be very great if the price to be paid is sufficiently high to induce a steady application of the works already erected, and to increase them as far as they may with facility be carried.

The company are, however, prepared to say that they cannot furnish the iron upon as cheap terms as it can be imported, even if the present duty be exacted upon it. Nor is it probable they will be able to furnish it cheaper than the present rates until the railroad shall be extended into the mineral coal region, whence a supply of that article may be brought at a cheap rate to the inexhaustible iron ore beds in the neighborhood of this city.

The Avalon Company are aware that objections have been made by certain individuals to the introduction of iron by the railroad company free of duty. They have neither joined in these objections nor seen their force and justice in others. They have not been of the opinion that the importation of iron for the specific object of railroads can operate prejudicially to the interests of the present iron manufactories in the country, inasmuch as those establishments will be left in precisely the same situation they would be in if no railroads are made. The quantity of American iron consumed will not be diminished, but may be greatly augmented by those public improvements, while the community at large would, if American iron be used in their construction, suffer greatly by an increased price, occasioned by a new source of consumption for many thousand tons. It would seem equally reasonable that the laborers and mechanics of the country should interfere, and pray Congress to interpose and prevent a private company, engaged in a patriotic and hazardous enterprise, involving great national interests, from introducing foreign labor and skill to execute the work.

It appears to the Avalon Company that the only objection of any force which can be urged against the importation of the iron necessary for the construction of the railroad is the necessity it involves of sending money out of the country to pay for foreign labor. But this objection will vanish when it is considered that the construction of the road will call into action and profitable employment the labor of

millions of inhabitants, which is now unproductive, because of the expense in transporting its produce to market, and that it will increase our exports and *tonnage* to an amount which the most sanguine advocates of the measure will not venture to predict; the consequence of which must be a greatly increased importation of foreign goods, and augmentation of the revenue annually to a much greater amount than any duty which could be exacted on fifteen or twenty thousand tons of iron.

I am, respectfully,

THO. ELLICOTT, *President Avalon Company.*

The PRESIDENT AND DIRECTORS *of the Baltimore and Ohio Railroad Company.*

20TH CONGRESS.] No. 920. [1ST SESSION.

AGAINST IRON FOR RAILROADS BEING FREE OF DUTY.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES MAY 12, 1828.

To the honorable the House of Representatives of the United States in Congress assembled:

The memorial of your petitioners respectfully showeth: That they have seen with profound surprise a petition which has been laid before you, and which has been acted upon by one of the honorable Houses of Congress, wherein the Legislature of the United States is asked to exempt from duties or customs such iron as shall be consumed in the construction of the Baltimore and Ohio railroad.

Your memorialists ask leave to state to your honorable House that one of the chief inducements held out by many of the advocates of the said railroad to those whose influence was considered useful in procuring the passage of the necessary acts of incorporation by the Legislature of this State, and of permission to pass the same through the territory thereof, was the advantage which would ensue from the creation of a market for a large portion of the iron produced within the said territory and in the other States of the Union; and that, without such inducement, it is probable the act for incorporating the said railroad company, and for granting to it privileges, would not have been passed by the Legislature of this State on account, among other reasons, of the great interest of the State in the vast lines of canals, in construction of which the funds of the State are now employed, and which will afford means of transportation for the major portion of the productions of our interior, whereof the iron is a material item; that the future facility of transportation for the said produce and iron is only a prospective benefit from the construction of the railroad, but the introduction of so large a supply of iron as will be wanted for the railroad will not only be immediately of essential detriment to the iron works already established in this country, but will also afford facility for illicit importation of a much larger quantity than the railroad will consume, and thus the most injurious effects will be produced by diminution of the price of the material which is drawn from the bowels of our own soil, and prepared by the industry of our own citizens—effects which will not be confined to the duration of one year, or of the time occupied in constructing the railroad, but will spread disaster over the iron establishments and over the country surrounding them during many consecutive years; that the iron works now in operation in this country are, and will be, fully able to suffice to all the demand of the said railroad for iron of the best kind, at moderate and reasonable prices; that the amount of the price to be paid for iron imported for the said railroad, and the premium of exchange thereon, if your honorable body shall pass an act permitting the company to import it duty free, will be so much taken and deducted out, and exported, of the current specie of the country, as is positively demonstrated by the existing state of things among us, which is sufficiently known to your honorable body; and that, according to the most favorable statements of the advocates of the measure proposed, this will amount to $855,000 for the cost of the iron; and, computing the premium of exchange, which will be from eleven to twelve per cent. on this amount, say, together, $949,050 to $1,044,100, all will have to be paid to England in silver withdrawn from our circulation. But it is the confident belief of your memorialists, some of whom are well acquainted with the article merchantly, that iron of the description requisite for the railroad cannot be imported from England free of duty at less than $75 per ton, instead of $57, which is the basis of the above calculation, and on which some of the partisans of the exemption found their recommendation of this destructive measure. The cost of fifteen thousand tons, at $75 per ton, would be, with twelve per cent. premium of exchange, $1,260,000 to be added to the balance of trade already so much against us with England; thus draining the country of its current medium, without even the feeble advantage of contributing to our fiscal resources in shape of customs. It is manifest that in order to insure punctual supply of the material to be imported the railroad company must resort to contracts, and in this way a very few foreign individuals will realize immense profits, and accumulate fortunes by the exclusion and to the detriment of the native manufacturers and of the farmers who reside near the iron works, and supply them with articles of consumption and of domestic produce.

Your memorialists most respectfully submit that it appears to them that to admit the iron for the said railroad duty free would be an act of unprecedented partiality, because all public works wherein iron is used—the works for supplying cities with water, bridges, &c., &c.,* for example—have a claim upon the indulgence of Congress equal to any claims of the railroad; and, on the other hand, a general act to allow the importation of iron duty free for all public works would be, in effect, an act for the suppression of iron works in the United States. Public works are designed for the common benefit, and it would be destroying with one hand what is intended to be effected by the other if the money devoted to a public work is to be transported and expended out of the country. The reason which reconciles citizens to the accumulation of funds for public works, whether by taxation or by private voluntary con

*An application by the city of Philadelphia was made to Congress for permission to import iron pipes free of duty, but it was rejected.

tribution, is, that those funds are expended through our own country. Not that we would impeach the right of individuals or associations to use their money as they think fit, according to the universal laws of the country, but the case is very different of an incorporated company, itself the special creation of the law, asking a dispensation from the general laws, and which has already been endued with large privileges, among which are rights over the soil of individuals and of levying tolls.

Your memorialists, however, would by no means be understood to intend any disparagement to the railroad company, or to desire to place any impediment in the way of the execution of that work; so far from this, they consider the work as of the greatest public utility, and they highly commend and respect the liberality and genius which have devoted such large funds and so much talent to that magnificent enterprise; and they would see, with great satisfaction, an appropriation by Congress, to the purpose of aiding it, of much larger amount than the sums asked to be deducted from the price of the material employed in the shape of reduction of the duty, and they would cheerfully bear their share of the public contribution so applied. But your memorialists do earnestly protest against changing the uniform and impartial operation of the custom laws, in a manner which will deeply affect the welfare of the iron establishments, and of all those parts of the country which surround them or depend on them for a market for agricultural produce.

Your memorialists further entreat the attention of your honorable body to another subject of major importance.

Several kinds or qualities of iron are intermediate between pig iron and iron wrought into bars, bolts, sheets, and other descriptions of the metal, when it has been subjected to the operations of rolling or hammering; those intermediate descriptions of iron are known to the trade by various names, as blooms, slabs, loops, billets, bricks, ankonies, finer's iron, and others, and are all refinements or preparations of the metal, made at considerable cost and labor, preparatory to its being rolled, hammered, or otherwise wrought.

Your memorialists are informed that, in consequence of the omission to specify the said descriptions of iron, intermediate between pig iron and wrought iron, in the existing tariff, and in the bill which has recently passed one of your honorable Houses, it is considered and conceded at some custom-houses to be a non-enumerated article, and, as such, liable to a duty of only fifteen per cent. ad valorem, and that it will be admitted at several ports at that rate of duty; that there is great probability that a vast influx of such iron will be immediately imported from abroad; and that orders have actually been sent out, or are on the point of being despatched, for the importation of a very considerable quantity of such iron.

Your memorialists respectfully represent that if a large importation of the said descriptions of iron shall take place, at so low a rate of duty, as they apprehend will be the case, without the immediate interference of Congress, domestic iron of similar qualities will be entirely thrown out of the market; because, not only will the vending of our own iron of such qualities be interfered with by the competition of foreign, particularly English iron, which can be afforded by the English manufacturer at lower prices than it can be afforded by the American manufacturer, when the cost of transportation is added to the cost of making it, but also the influx of the foreign iron will, by adding excessively to the stock on hand and constantly produced, diminish the price of such iron to a degree that will be ruinous to the domestic manufacturer, and deeply injurious even to the importing merchants. If the foreign iron be admitted at the rate of duty affixed to non-enumerated articles, the domestic iron of such descriptions will be effectually excluded from the market, and that iron alone will be worked up into the various descriptions of wrought iron, and the iron works in the country will be confined entirely to the manufacture of the coarsest descriptions of castings—a result which must infallably terminate in the utter ruin of all the establishments which have been made in consequence and under faith of the inducements constantly heretofore held out by the Legislature of the Union, and in the destruction of a manufacture which has been sedulously fostered by the country as essential to its prosperity in peace, and to its defence in war.

Your memorialists respectfully represent that the iron business is not one whose welfare concerns alone the interest of those who are engaged in the manufacture, but that it also directly involves the interest of very large numbers of the agriculturists, inasmuch as the works are gene..lly, of necessity, situated in rugged or mountainous regions, to which the establishments alone give a value by creating a demand for timber land, otherwise comparatively worthless, and certainly without any price; and the establishments being scattered through the interior afford a market for all the produce of farms near them, which would perish on the hands of the producers without such a market; or, what is even more to be deprecated, the residents on those farms, for want of an inducement to raise supplies beyond their mere animal wants, would cease to raise them, and would lapse into indolence, equally prejudicial to the general welfare, and subversive of the intelligence, industry, and happiness of the cultivator, whose activity of mind and body is the surest foundation for the prosperity of a nation.

Your memorialists therefore pray that the application of the Baltimore and Ohio Railroad Company for permission to import iron duty free may be rejected by Congress, as inconsistent with justice, with the welfare of the country, and with the uniform course of its customs, and of its political economy.

They also pray that provision may be made in the tariff bill now before Congress for protecting American iron against the ruinous competition of foreigners, in those descriptions of iron which are intermediate between pig and wrought iron; and if the said bill shall not pass into a law with such protection, then they pray that Congress will be pleased to grant such protection by passing a special law on the subject.

PHILADELPHIA, *May* 8, 1828.

20TH CONGRESS.] No. 921. [1ST SESSION.

AVERAGE ANNUAL AMOUNT OF PUBLIC MONEYS IN THE BANK OF THE UNITED STATES FROM 1817 TO 1827.

COMMUNICATED TO THE SENATE MAY 13, 1828.

Mr. SMITH, of Maryland, from the Committee on Finance, to whom was referred the following report from the Secretary of the Treasury—

TREASURY DEPARTMENT, *March* 21, 1828.

SIR: In obedience to a resolution of the Senate of the 12th instant, "directing the Secretary of the Treasury to report to the Senate the average annual amount of public moneys in the Bank of the United States and its branches from the year 1817 to 1827, inclusive," I have the honor to submit a communication of the Treasurer of the United States, which contains the information required.

I have the honor to be, very respectfully, your obedient servant,

RICHARD RUSH.

Hon. the PRESIDENT *of the Senate.*

TREASURER'S OFFICE, *March* 20, 1828.

SIR: I have the honor, in compliance with your reference to this office of the resolution of the Senate of the 12th instant, to report that the average annual amount of public money in the Bank of the United States and its branches from 1817 to 1827, inclusive, as ascertained by the accounts settled quarterly at the Treasury, was $3,554,756 50.

I have the honor to be, sir, with great respect, your obedient servant,

MICHAEL NOURSE,
Acting Treasurer of the United States.

Hon. RICHARD RUSH, *Secretary of the Treasury.*

Reported: That the committee deemed it proper to call on the Secretary of the Treasury for a more specified view of the subject, and have received from him the document A, which is herewith submitted.

That document shows that the average deposits of the Treasury in the Bank of the United States from 1819 to 1827, inclusive, amounts to the sum of $2,633,584, and on which it may be supposed that the bank might, with propriety, operate as if it were so much of capital, this being believed to be the calculation of banks generally in their operations.

It may be presumed that the report has been referred to the Committee on Finance that they might consider whether any legislative act could be bottomed thereon. For a full understanding of the subject the committee submit the 15th, 16th, and 20th sections of the "act to incorporate the Bank of the United States," being the sections most applicable to the subject before them.

"SEC. 15. *And be it further enacted*, That during the continuance of this act, and whenever required by the Secretary of the Treasury, the said corporation shall give the necessary facilities for transferring the public funds from place to place within the United States or the territories thereof, and for distributing the same in payment of the public creditors, without charging commissions or claiming allowance on account of difference of exchange; and shall also do and perform the several and respective duties of the Commissioners of Loans for the several States, or of any one or more of them, whenever required by law.

"SEC. 16. *And be it further enacted*, That the deposits of the money of the United States, in places in which the said bank and branches thereof may be established, shall be made in said bank or branches thereof, unless the Secretary of the Treasury shall, at any time, otherwise order and direct; in which case the Secretary of the Treasury shall immediately lay before Congress, if in session, and if not, immediately after the commencement of the next session, the reasons of such order or direction.

"SEC. 20. *And be it further enacted*, That, in consideration of the exclusive privileges and benefits conferred by this act upon the said bank, the president, directors, and company thereof shall pay to the United States, out of the corporate funds thereof, the sum of one million and five hundred thousand dollars, in three equal payments; that is to say, five hundred thousand dollars at the expiration of two years; five hundred thousand dollars at the expiration of three years; and five hundred thousand dollars at the expiration of four years after the said bank shall be organized and commence its operations in the manner herein before provided."

The 16th section directs "that the deposits of the money of the United States shall be made in the bank and its branches." No change can be made therein without a direct violation of the charter, which the faith of the nation is bound to sustain; no view of that kind could be contemplated by any person, and none, it is presumed, has been contemplated. There was no obligation of deposit in the charter of the old bank, but Congress thought proper to direct, by law, that the custom-house bonds should be deposited in it and its branches, being more secure in every point of view, especially as a check on the Collectors of the Customs, who, prior to that act, had all the receipts at their disposal, and who might have been tempted to lend the public money to their friends, by which, and incorrect conduct in some of them, much of the public money might have been lost.

The 15th section compels the bank to transfer the money received in any one part of the United States to any other without charge of commission or allowance for any difference of exchange that may exist between the different parts of the Union, and to perform the duties of Commissioners of Loans in the several States and Territories without any charge or allowance therefor. The transfer of the money of the United States by the Treasury from one part to another would be attended with great risk and some expense. In the transfer, time is lost on a part, so that so much thereof thus passing and repassing cannot be considered by the bank as that kind of deposit on which it could with safety operate as a fund to justify discounts thereon. It may and probably does lessen the operative deposits at least half a

million of dollars annually, for the bank could not extend their discounts on money in transitu as if it were actually in their vaults. The bank is bound to draw the money of the United States from any one part of the Union to any other without any allowance for loss of exchange. This, it is presumed, is a considerable saving to the United States in the exchange, and a security against the risk of transport and fraudulent agents. For example, there is collected annually in New Orleans, of public money, an amount probably not wanted in that part of the Union; the balance must be transferred to some of the Atlantic States where the public debt, the expenditures for the Navy, Army, and civil list, are to be paid. The exchange almost always is in favor of New Orleans; the difference of exchange is believed to be from two to four, and sometimes five per cent., which is a saving to the United States; not a positive loss to the bank, because it may, and probably does, save itself by the purchase of bills of exchange on Europe, which it can sell in the Atlantic States without loss, an operation which would be very difficult and expensive (and perhaps dangerous from bad agents) for the Treasury to perform. The bank is also obliged to perform the duties of Commissioners of Loans without charge. The old bank was not compelled to do those duties; and Commissioners of Loans were appointed by Government. What were their duties? To pay the principal and interest of the public debt, and also to pay all the pensioners of the nation; for this latter service they were allowed a commission of two per cent. on the amount paid by each, and a similar commission is now paid to agents employed where there is no branch of the bank. The document B shows that the annual average amount for the last three years paid by the bank to pensioners without charge is $995,672, which, at two per cent., is a saving of $19,813 44 per annum to the Treasury. Document C shows the annual payments made to the Commissioners of Loans for salaries and contingencies, when the amount paid to pensioners was inconsiderable. If the Commissioners had continued to perform the duties, their salaries and contingencies must have amounted at the least to $40,000 per annum, which is so much saved to the Treasury in consequence of the duties being performed gratis by the bank. It is no small advantage that bad agencies are completely avoided by the present mode, and that it lessens the number of officers and makes the accounts more clear and easier to be understood.

The 20th section says: "That, in consideration of the exclusive privileges and benefits conferred upon the bank, there shall be paid to the Treasury, out of the corporate funds of the bank, the sum of $1,500,000 in three annual payments, commencing after the expiration of the second year." The benefits can be reduced to calculation: they are, it is believed, considered to be the profit derived to the bank from the Treasury deposits. What is the pecuniary advantage?

That derived from the deposits of the Treasury on the annual average of.....	$2,633,584
From which might fairly be deducted a half million on account of the money in transitu, which cannot be considered a deposit on which the bank could operate.	
The annual interest on $2,633,584 at 6 per cent. is.....	158,015
For which the bank has paid $1,500,000 as a bonus, which sum divided into 17 years (per document E) amounts annually to.....	$88,235
Average annual interest thereon from the time the instalments on account of the bonus were actually paid until the expiration of the charter, amounts (per same document) to.....	85,682
Duties of Commissioners of Loans, performed by the bank gratis, would have cost, as already shown	40,000
	213,917

If this statement be correct, and it is believed to be, then the bank (in a pecuniary point of view) has not been a gainer; the United States have (it would appear) been *amply* paid for all the advantages derived from the deposits of their funds in the bank and its branches.

The committee ask leave to take a more extensive view of the subject that it may be more fully understood by Senators who have not particularly turned their attention to the subject.

The bank was chartered on the 10th of April, 1816; its capital thirty-five millions of dollars, of which the United States were to hold one-fifth or seven millions, which seven millions was to be paid by a deposit of stock paying an interest of only five per cent. The subscribers were bound to pay one-quarter of their subscription in specie, and the other three-quarters in specie or in stock of the United States, bearing an interest of six per cent., when the Government made its payment in stock only, and that bearing an interest of one per cent. per annum less than that paid in by individuals or corporations. The charter authorized the Government to redeem the stock paid by individuals at par at any time it thought proper, although such stock would not have been redeemable until other such stocks should have become payable. The object of the subscribers in paying with stock above par at the time was that, bearing an interest, it would enable the bank to make dividends until it could get into complete operation. The subscribers were completely and quickly deprived of that advantage; for the act of Congress, dated March 3, 1817, immediately after the bank had commenced business, authorized and directed the Commissioners of the Sinking Fund to redeem the public debt held by the bank, and they did so, by which the bank suffered an actual loss of $251,641, estimated at the then value of such stock in the market.—*(See Document D.)*

The exclusive privilege given to the bank was highly important to that institution. Without the security given by the charter, "that no other bank should be established during its term," it is not probable that a sufficient number of subscribers could have been obtained. The provision was also useful to the nation: it prevented all application to Congress for other banks, and effectually prevented it from granting other charters. The example furnished by the States show how difficult it would have been to have resisted such applications.

What facilities does the bank give to the Treasury as compensation for the exclusive privilege? It collects all the custom-house bonds; it receives and keeps safe the receipts for public lands, wherever it has a branch; it tranfers the money of the nation from any one part of the Union to any other where it may be required; it makes those transfers without any charge for a difference of exchange, which would be no little expense to the Treasury; it pays the public debt, by which it is subjected to large drains of specie highly injurious to its other operations, inasmuch as those drains compel the bank to lessen its discounts. It is peculiarly so at the present time, when the principal of the public debt is paying off rapidly; nearly one-third thereof is owned by foreigners, who, finding it difficult to reinvest, do probably draw the specie for remittance in preference to remit in exchange at its present high rate. The bank also pays off almost all the pensioners, which is a saving, as already shown, of nearly $20,000 per annum; and all those acts are performed by it free of any charge whatever to the Treasury. In addition, it is

considered a safe deposit for the public funds, by which losses similar to those heretofore incurred by the deposit of the public money in State banks to the amount of a million of dollars is completely avoided.

It has not been deemed proper to include the deposits of 1817 and 1818 in the average; they were incidentally large, arising from a variety of causes such as cannot happen again; one of them was, the bank had agreed with the Treasury to assume and account for the debts due by some of the State banks to the Treasury, which were immediately charged to the bank, and which could not be drawn immediately from those institutions without endangering them; and some of them have not yet repaid all that the bank had assumed to pay for them. But if those years had been included, the general result would still have shown that the bank had amply paid for the benefit derived from the Treasury deposits.

From the preceding view, and the committee believe it to be correct, it has appeared to them "that there is no necessity for legislating on the subject."

A.

TREASURER'S OFFICE, *March* 29, 1828.

SIR: I have the honor, in compliance with your reference to this office of Mr. Smith's letter of the 28th instant, to state that the annual average amount of public moneys in the Bank of the United States and its branches during the years 1819 to 1827, inclusive, was $2,633,584 04; that the average quarterly amounts for each year from 1817 to 1827, inclusive, were as follow:

For 1817	$10,153,589 53
1818	5,246,475 82
1819	742,766 14
1820	1,130,936 08
1821	199,427 88
1822	1,510,352 21
1823	5,415,252 34
1824	3,762,335 47
1825	3,642,546 06
1826	3,546,913 12
1827	3,751,726 94
Total for 11 years	39,102,321 59
Average per annum	3,544,756 50

With reference to the report from this office of the 20th instant, permit me to observe that the average annual amount of deposits for the years 1817 to 1827, therein exhibited, was predicated upon the quarterly average amounts as stated above, by adding the whole together and dividing by 11, the number of years embraced in the period called for.

I have the honor to be, sir, with great respect, your obedient servant,

MICHAEL NOURSE, *Acting Treasurer.*

B.

TREASURY DEPARTMENT, *Third Auditor's Office, April* 26, 1828.

SIR: In pursuance of your reference to this office of that part of the last paragraph of the letter of the Hon. S. Smith, chairman of the Committee on Finance of the Senate of the United States, which relates to it, I have ascertained the amount of pensions paid by the Bank of the United States and its branches for the last three years as far as the accounts have been rendered; and where they have not been rendered, the amount has been averaged according to former payments, viz:

Amount paid in 1825	$1,057,160 35
Do. in 1826	1,003,514 50
Do. in 1827	926,343 70
Total	2,987,018 65

The rate of commissions allowed for paying pensions, where any are allowed to agents or institutions other than the Bank of the United States and its branches, is two per cent. At this rate the annual amount of commissions would be as follows, viz:

In 1825	$21,143 20
1826	20,070 29
1827	18,526 87

I have the honor to be, with great respect, your obedient servant,

PETER HAGNER, *Auditor.*

Hon. RICHARD RUSH, *Secretary of the Treasury.*

C.

Statement of the amount annually paid to the loan officers of the United States for salaries and contingencies, from the year 1790 to 1818, inclusive.

1790	$373 63	1806	$27,325 32
1791	13,285 03	1807	26,565 33
1792	32,396 74	1898	26,692 19
1793	46,580 24	1809	24,197 16
1794	36,110 72	1810	26,675 63
1795	23,195 25	1811	26,101 70
1796	32,455 96	1812	26,703 11
1797	26,530 41	1813	26,620 50
1798	23,209 72	1814	26,578 01
1799	26,567 38	1815	31,584 51
1800	27,197 40	1816	31,345 21
1801	26,129 51	1817	30,675 80
1802	26,914 64	1818	2,042 30
1803	26,999 95		
1804	26,552 16	Total	755,022 00
1805	27,416 49		

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, April* 10, 1828.

D.

Statement exhibiting the amount of the several denominations of the public debt purchased at par of the Bank of the United States during the second quarter of the year 1817; *showing also the periods at which the stocks would have become redeemable under the laws by which they were created; the value of the several stocks in the market at the time of purchase; and the difference between that value and the amount received by the bank.*

Stocks.	Amount.	Periods at which the stocks were redeemable by the creating acts.	Market value, per New York price current of July 9, 1817.	Difference between the market value and the amount received by the bank
Old 6 per cent	$34,082 4	Annually, by payments of 8 per cent. on account of interest and principal.	Par	.....
Deferred 6 per cent	73,834 61	.....do.....do	Par	.....
3 per cent	1,464,593 94	At pleasure of Government	65 per cent	.....
6 per cent. of 1812	1,727,435 61	January 1, 1825	2 per cent. advanced	$34,548 71
6 per cent. Treasury notes	25,258 42	.....	.....	505 16
6 per cent. of 1813	4,005,684 51	January 1, 1826	2½ per cent	90,127 90
6 per cent. of 1814	2,815,134 33	January 1, 1827	2½ per cent	63,340 52
6 per cent. of 1815	2,524,752 37	January 1, 1828	2½ per cent	63,118 80
Louisiana 6 per cent	373,000 00	In 1818, 1819, and 1820	Par	.....
	13,043,776 13			251,641 09

TREASURY DEPARTMENT, *Register's Office, May* 2, 1828.

JOSEPH NOURSE, *Register.*

E.

Statement showing the annual amount that would have been paid to the Government by the Bank of the United States had the bonus of $1,500,000 *been divided into seventeen annual payments; exhibiting also the average annual amount of interest on the bonus from the time the instalments were actually paid.*

Had the bonus paid by the bank been divided and made in seventeen equal annual payments, the annual payment would have been	$88,235 29
And the average annual interest from the time the instalments on account of the bonus were actually paid until the expiration of the charter amounts to	85,682 35
	173,917 64

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, April* 24, 1828.

20TH CONGRESS.] No. 922. [1ST SESSION.

ON RETRENCHING THE EXPENSES OF THE GOVERNMENT.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES MAY 15, 1828.

Mr. HAMILTON, from the Select Committee to whom the subject was referred, made the following report:

The Select Committee appointed under the following resolution: *Resolved*, That a Select Committee be appointed, whose duty it shall be to inquire and report to this House if any, and what, retrenchment can be made with safety to the public interest in the number of the officers of the Government of the United States and in the amount of salaries which they may respectively receive; more especially to report specifically on the following heads:

1. What reductions of expense can be made in the State Department in the number and salaries of the officers and clerks attached to this Department, in the expenses regulating the foreign intercourse, and in the printing and distribution of the public laws of the United States.

2. What reductions in the Treasury Department, and whether an effective system of accountability and for the collection of the public dues is there established.

3. What reductions of expense can be made in the Navy Department in the clerks and officers now acting subordinately to the Secretary of the Navy.

4. What reductions of expense can be made in the Department of War, in the Indian Department, and in the clerks and officers now acting subordinately to the Secretary of War.

5. What reductions of expense can be made in the number of officers, and the amount of compensation which they may receive, in the Postmaster General's Department.

6. And that the committee be further instructed to examine the several contingent funds of each of these Departments and to report the amount and objects for which disbursements have been made from these funds, and that they report the amounts, vouched and unvouched, which have been paid from the secret service fund since the first day of July, 1790, or the fund regulating the contingencies of foreign intercourse, and of the fund for the expenses of the intercourse with the Barbary Powers.

And that they further report whether the compensation of members of Congress should be reduced, and whether the fixed salaries of the officers of this House and its contingent expenses can with propriety be diminished.

And further, that they inquire whether any modification of the Sinking Fund act can be made with a view of producing a more speedy extinguishment of the public debt, respectfully report, in part:

That, in obedience to the injunctions contained in the foregoing resolution, they have taken the several subjects referred to them into consideration; and before exhibiting the results of their labors, they desire to propitiate the indulgence of the House for the imperfect manner in which they may have discharged their duty by a statement of the difficulties which belong to the subject and have characterized their examination of it.

In the first place, the field of inquiry is coextensive very nearly with the whole operations of this Government. An inquiry to do justice to which, from its multiplied relations, the patient and uninterrupted labors of a year would scarcely suffice; but when it is considered that the session had made no inconsiderable progress before your committee were appointed, and that since their appointment a question of eminent magnitude, exciting the deepest interest, affecting nothing more or less in its influence than the entire industry of the country, has been before the House for a period of seven weeks, by which the attention of every member of the committee representing, as they ought, the sympathies as well as the interests of their constituents, has been called off from the specific duties of this trust, and that, besides this unavoidable abstraction, the first four weeks after the primary organization of the committee were consumed in obtaining answers to their several calls on the Departments, and the last six of their session have unfortunately been interrupted by the severe indisposition of one of their number and the continued illness of another;—notwithstanding these disadvantages, they nevertheless cherish the hope their labors will not prove altogether fruitless, and that they have ascertained and elucidated many facts on which sound principles of administration may hereafter be superinduced, leading to a judicious frugality in the disbursements of the public money and enforcing a rigid accountability in the public agents.

Your committee considered it as their first duty to address a letter, a copy of which is marked No. 1, (in the Appendix,) to each of the heads of the Executive Departments, the Postmaster General, and the Clerk of the House of Representatives, calling on them for precise information as to the reductions which might be made without injury to the public service in the number and salaries of the clerks and officers in their respective Departments and in the contingent expenses of the same. Their several answers, marked No. 2, 3, 4, 5, 6, 7, will be found in the Appendix.

It will be seen from these documents that each of the Secretaries of the Executive Departments conceives that neither the number nor the salaries received by the officers and clerks in their respective offices can be diminished with safety to the public interest.

Your committee feel great difficulty in concurring in this opinion. This difference between their impressions and the opinions of these officers has convinced them of what could, in no event, have been doubtful, that without the cordial aid of the Executive no effective scheme of retrenchment can be instituted; hence it is that the conviction expressed by these officers, added to the fact that it was impossible for the committee to ascertain by their own examination the amount of labor done by each clerk in the several offices, has prevented them from proposing any specific reduction in the number of clerks in the several offices, because they were apprehensive, without the concurrence of opinion and co-operation of the chief of each Department, they might cut off some useful branch of the public service in aiming at the excision of some unnecessary one. Your committee, however, as will be seen in the testimony reported in the Appendix, obtained information enough to satisfy them that by a judicious system of reform, instituted by the Executive officers themselves, at least one-third of the present number of clerks in the Departments might be reduced with safety to the public interest. We believe that there are, in fact, a

corps of invalid pensioners attached to some of these offices, and just in proportion to their increasing disability to discharge their duties is an increased necessity for the appointment of new clerks; to say nothing of the fact disclosed in the evidence, that an actual incumbent is considered to have such a sort of property in the office as to enable him to farm out its duties and to receive a part of its revenues for doing nothing. We also think that, by a new distribution of the office hours, there would be an addition of at least one-third to the amount of labor actually performed, which, in itself, would involve a reduction of one-third of the number of clerks employed; and this might be effected by a standing regulation that the public offices should be open during the winter from nine to one and from three to five in the afternoon; and in the summer from nine o'clock in the morning until three o'clock p. m. The offices being open during the afternoon would afford great facilities to members having business with the Departments after the daily adjournment of the two Houses of Congress. At present the public offices are not actually open for the discharge of public business more than, on an average, four hours each day. With a hope of applying a remedy to these abuses your committee have prepared and will report a bill.

As your committee have not interpreted your instructions as extending to their considering any reduction of the officers in the Army, Navy, judiciary, and custom-house department, they have forborne to investigate subjects sufficiently various and important for a separate inquiry; they will, therefore, proceed, in the order of the series presented by the resolution, to give the result of their examination of each Department.

1. STATE DEPARTMENT.

"What reductions of expense can be made in the State Department in the number and salaries of the officers and clerks attached to this Department, in the expenses regulating the foreign intercourse, and in the printing and distribution of the public laws of the United States."

For the reasons assigned in the preliminary part of this report, your committee will recommend no specific reduction in the number of the clerks in this Department; although they feel satisfied that, had the officer at its head concurred with them in the opinion, they might have presented a plan for not only a gradual reduction of the number of clerks, but for an actual increase in the efficiency of their labors.

The office contingencies in this Department will be noticed in a subsequent part of this report.

"In the expenses regulating the foreign intercourse" your committee are decidedly of opinion that the diplomatic relations of the country are on a scale unnecessarily expensive; that instead of hereafter having ministers of the first grade at Colombia and Madrid, chargés ought to be substituted; and that consuls general or commercial agents will be adequate to all the public objects at Naples, Guatemala, Chili, and Buenos Ayres, with a plenipotentiary at Mexico.

Your committee concur entirely in the view taken, in their report, by the Committee on the Expenditures of the State Department, made during the present session, on the propriety of abolishing the fund created in the appropriation act under the denomination of defraying "*the contingent expenses of all missions abroad*," as they believe that it merely enables, in point of fact, the Secretary of State to make such additions to the compensation of ministers and diplomatic agents as he thinks proper. In some cases the allowance made for contingencies to ministers and chargés, annually, is nearly one-eighth of the amount of their salaries. They would, therefore, recommend a fixed appropriation for the contingencies of each mission, varying from $300 to $600, according to the exigencies of each mission, but in no case exceeding the latter amount, which sum is to cover the expenses of stationery, postage, office, clerk hire, and all other contingencies whatsoever.

In relation "to the printing and distribution of the public laws," (an item of no small importance,) your committee will postpone their remarks and suggestions on this point until they present, as they will do in the sequel of their report, their views on the public printing generally, a topic of sufficient importance to claim a separate discussion.

Your committee, whilst they propose meeting all the requirements of the resolutions under which they are acting, have taken the liberty of adopting an order, in bringing out the information they have collected, not exactly conformable to the series of topics presented in the resolutions themselves as subjects of inquiry; but as they have believed that the connexion of the different parts of this report could be better maintained and the continuity of the text better preserved by so doing, they will arrange specifically, under the head of each Department, the entire results of their examination of such Department, both as to the practicability of future retrenchments and the objects and amounts of its past disbursements; although, under the resolution, the latter investigation would seem more properly to belong to the sixth division of the same.

In pursuance of this plan, your committee will now proceed to exhibit, first, the general expenditures of the State Department, and next, a more detailed exposition of its particular disbursements; and in the discharge of this portion of their duty, (which requires them to "examine the contingent fund of each of the Departments, and to report the objects and amounts for which disbursements have been made, &c,") in beginning with the Department of State, it is necessary to premise that there are three distinct contingent funds under the control of this Department: one to defray the contingent expenses of the Department itself, including the expenses of printing and publishing the laws; another for the contingent expenses of foreign intercourse, and a third for the contingent expenses of missions abroad. Indeed, the whole expenditure on account of these missions, stated as well as contingent, depends on the discretion of the Executive, exercised through the Department of State; for though the salaries and outfits paid to the functionaries of the nation abroad are regulated by law, yet the number and grade of these functionaries, and of course the total amount expended for their support, are primarily determined by the will of the Executive, to whom it belongs, under the Constitution, to "appoint ambassadors, other public ministers, and consuls."

For this reason, and for the further one that the committee are expressly instructed to inquire into the "expenses of the foreign intercourse" of the country, the whole amount of these expenses will be embraced in the view about to be submitted of the disbursements of public money through the agency of the State Department. The committee feel the less difficulty in taking this extended view of the expenditures of the Department of State, because in doing so they are only following the example of the head of that Department, in a letter addressed by him to the committee, and which will be found annexed to this report, marked No. 2. In that letter, purporting to be in compliance with a resolution of the committee requesting the expression of his opinion whether the number or salaries of the officers employed

in his Department, or any other expenses incident to it, could be reduced without detriment to the public service, he took occasion to exhibit several statements in relation to past disbursements of the Department, embracing the whole range above mentioned, and founded thereon certain comparisons of its expenses during equal periods of the late and of the present administrations. Though these statements and comparisons were uncalled for, the committee avail themselves of the facts disclosed by them, as having the sanction of the highest authority and bearing the stamp of unquestionable authenticity. It appears from the statements contained in this letter that the expenditures of the State Department for the various objects intrusted to its management were, during the last three years of the late administration, and the three years just elapsed of the present administration, as follows, to wit:

LAST ADMINISTRATION.		PRESENT ADMINISTRATION.	
1822	$173,879 51	1825	$306,731 74
1823	314,668 56	1826	255,296 20
1824	270,731 27	1827	287,463 42
	759,279 34		849,491 36
			759,279 34
Making the expenditure of the present exceed that of the last administration by			90,212 02

From reference to the document marked B, which accompanied and is referred to in the Secretary's letter, and from which his statements are compiled, it appears that, besides the contingent expenses of the Department and the general expenses of foreign intercourse, including the intercourse with the Barbary Powers and the relief and protection of distressed American seamen, there are included in the amounts given by him, as above, three other items, depending upon wholly different principles in regard to any discretionary control of the Department over them, and which ought not, therefore, in the opinion of the committee, to enter into a comparison like that instituted by the Secretary. The three items alluded to are the treaty with Spain of the 27th February, 1819, the sixth and seventh articles of the treaty of Ghent, and the first article of the treaty of Ghent. These are subjects of expense growing necessarily out of the obligation of international compacts, and not to be affected in any way by the discretion of the Executive or any of its officers. The first item, particularly, being the expense incident to what has been commonly called the Florida Board of Commissioners, whose existence and functions terminated under the last administration, and the whole burden of whose support, amounting to $63,114 31, fell upon that administration, excepting only the small sum of $1,125 paid under the present, cannot, it seems to the committee, upon any principle of propriety, be brought into the comparison. Taking these items out of the comparison, the account between the late and the present administration, in regard to disbursements over which the State Department has a discretionary control, will then stand thus:

	Late administration.	Present administration.
The amounts stated above are	$759,279 34	$849,491 36
Deduct expenses under treaty with Spain, 6th and 7th articles treaty of Ghent, and 1st article of the same	126,603 97	71,679 63
	632,675 37	777,811 73
		632,675 37
Difference		145,136 36

This difference the committee believe to be the true result of a comparison made, upon correct principles, between the late and present administrations as to the expenditures with which the State Department is connected.

The Secretary of State, in the letter already referred to, says that the excess of the expenditures of the present administration, in this branch of the public service, over those of the last administration, may be satisfactorily accounted for, first, by the fact of "a remittance in December last to our European bankers of $70,000, which is charged to the service of the year 1827, although it will be disbursed in the year 1828;" and secondly, by the circumstance that no part of the appropriation of $100,000, made in 1822, for missions to South America was applied until the succeeding year. In relation to the first circumstance, the committee would remark that although a requisition was made on the 5th day of December last by the State Department on the Treasury for the sum of $70,000 to be remitted to our European bankers, yet it appears that only $39,000 of that sum was remitted in that month, and that that amount only is charged in the accounts of the expenditures of 1827. The balance of the sum, $31,000, was not remitted until the 17th of January of the present year, and is charged among the expenditures of 1828.—(See letter of Secretary of State, marked D, and the accompanying statement of chief clerk of the Treasury; see also letter from Joseph Nourse, Register, marked E.) It moreover appears that, in providing for the foreign service of the Government, nothing is more common than to make remittances to Europe toward the close of one year, which cannot be disbursed till the succeeding year, as for example, in 1824 there were remitted to Europe, between the 7th day of October and the last day of December of that year, for the service of the State Department, in bills drawn payable sixty days after sight, the sum of $54,686 66, while the whole amount remitted in like form, between the same dates in the last year, was only $30,000.—(See letter from Joseph Nourse, marked E, and accompanying statement.) This circumstance, therefore, so far as it affects the comparison which has been made between the late and the present administrations, with reference to the expenditures of the State Department, operates in favor of instead of against the present administration.

In relation to the other circumstance mentioned by the Secretary of State, as satisfactorily accounting for the difference in the expenditures of that Department under the late and present administrations, it is true that no part of the appropriation made in 1822 for missions to South America was applied

until the following year; but it was then applied under the disadvantage incident to the original equipment of the missions, of sustaining a double charge, including outfits, as well as salaries, which would thus make the expenditures of one year equal to those of two in ordinary circumstances. Such would have been the effect if what was understood to be the plan of the last administration, in regard to our diplomatic establishment in South America, had been adhered to by the present. It is in the recollection of a majority of the committee that, in some proceedings of the House of Representatives on that subject, during the session of 1823–'24, it was stated by the chairman of the Committee of Ways and Means, on the authority of communications derived from the then Secretary of State, that the Government contemplated, after that year, having only one minister of the highest grade in South America, and for such interests as were not committed to him to employ chargés, commercial agents, or consuls, according as one or other of these kinds of functionaries might be deemed most proper. An arrangement of this sort, the committee believe, would have been fully adequate to the protection of all our interests, and the fulfilment of all our obligations as a nation, and would have avoided much of the expense that has been incurred. But if the present administration have been *necessarily* subjected to a greater expense than the last, from an extension of our diplomatic establishment in America, they have, at the same time, been relieved by a reduction of that establishment in Europe. During the last three years of the late administration we had a Minister Plenipotentiary at Lisbon, who was recalled shortly before the close of that administration and replaced by a Chargé d'Affaires. The return of our minister at Madrid, about the same time, afforded a good opportunity of reducing, in like manner, the grade and expense of the mission to that Court; and it was, indeed, distinctly stated to the House of Representatives, on the occasion before alluded to, that such was the intention of the Government. The committee, therefore, cannot recognize, in either of the circumstances appealed to by the Secretary of State, the force and effect which he attributes to them.

The Secretary of State, after presenting the comparison above mentioned, embracing equal periods of three years, suggests a comparison between the last two years of the late administration, and the first two of the present; the effect of which is to select from the last administration the two years of *heaviest expenditure*, and put them in contrast with two of the present administration, exempt from those peculiar and extraordinary charges which devolved upon the two years of the last administration chosen for the comparison. The committee, for the reasons just mentioned, consider the comparison first made altogether fair, and, as embracing longer periods of time, less liable to be influenced in its results by casual or temporary circumstances.

The committee will now advert to some views which the Secretary of State has presented in his letter in relation to the *appropriations* for the service of that Department. Although, in the comparison exhibited by him of the expenditures of that Department under the late and present administration, he puts the year 1825 to the account of the present administration, yet, in the view presented by him of the appropriations for the service of the two administrations, he transfers the appropriations of 1825 to the account of the last administration. The appropriations of 1825, however, were for the use of the present administration—they came to the hands of the present administration, and they have been expended by the present administration. In this view the committee think the appropriations of 1825 ought clearly to be carried to the account of the present and not of the last administration; and even if the question were who is responsible for the justness and propriety of those appropriations, the committee are still of opinion that the same classification would be correct, for they find that the appropriations of 1825 for the service of the State Department were, in fact, made upon estimates furnished by the present Chief Magistrate, (then Secretary of State,) contemplating and providing for the expenses of a new administration, of which there was every probability he was to be the head. Putting the year 1825 to the account of the present administration, the comparative statement of appropriations for the service of the State Department, as collected from the document marked C, which accompanied and is referred to in the Secretary's letter, will then stand thus:

1822	$239,450	1825	$336,050
1823	154,800	1826	350,932
1824	309,350	1827	290,550
	703,600		977,532
			703,600
Difference			273,132

The Secretary of State refers to the diminished amount of appropriations for the service of that Department during the present year, which it seems is only $89,500. But it is proper to add that this *diminished appropriation* for the present year does by no means imply a *diminished expenditure* during the present year. In addition to the sum appropriated, there are large amounts in the hands of the Department, consisting of balances of former appropriations, still applicable to the service of the present year, and as such included in the estimates for the support of the Government during the present year. These balances, for the various objects under the control of the State Department, are given in the document marked C, (which has already been referred to as accompanying the Secretary's letter,) and will be found to amount to the sum of $228,273, which, added to the sum of $89,500 recently appropriated, forms an aggregate of $817,823 at the disposal of the State Department *for the service of the present year.*

The Secretary of State proceeds to observe that "the small amount of appropriation required for the service of the present year is the result of economical savings out of previous appropriations;" and for the purpose of showing this presents "a combined view of the appropriations and expenditures during the years 1825, 1826, and 1827, under those heads of appropriation, in the application of which a discretionary control is exercised through the Department of State." Those heads, he adds, are "1st, contingent expenses of foreign intercourse; 2d, intercourse with the Barbary Powers; 3d, relief and protection of American seamen; and 4th, the contingent expenses of the Department." In this view, the Secretary gives the whole amount at *the disposal* of the Department for each of the above-mentioned objects, which, in some instances, consists of repayments and balances of former appropriations, as well as the cotemporary appropriations of each year. The view of the Secretary is taken from a document, designated by the letter C, which accompanied and is referred to in his letter, and has been several times already referred to by the committee. The committee, for the purpose of bringing the whole subject under the

eye at once, will throw the statement presented by the Secretary into a tabular form, and will then exhibit a similar statement compiled from the same document, showing the same amounts at the disposal of the Department and expended by it during the years 1822, 1823, and 1824. This comparison will enable the House to determine how far the "small amount of appropriation required for the service of the present year is the result of *economical savings* out of previous appropriations." The statement of the Secretary of State for the year 1825, 1826, and 1827, reduced to a tabular form, is as follows:

	Contingent expenses foreign intercourse.	Barbary Powers.	Relief of seamen.	Contingent expenses Department.	Total.
Amount disposable	$127,420 05	$100,450 00	$99,678 84	$97,863 00	$425,411 89
Amount expended	80,567 87	55,700 29	87,698 17	90,305 00	314,271 43
Surplus unexpended	46,852 08	44,749 71	11,980 67	7,558 00	111,140 46

The following statement shows the amounts disposable and expended under the same heads for the years 1822, 1823, 1824:

	Contingent expenses foreign intercourse.	Barbary Powers.	Relief of seamen.	Contingent expenses Department.	Total.
Amount disposable	$103,231 57	$115 846 12	$130,357 28	$69,708 00	$419,142 97
Amount expended	76,926 86	22,459 34	79,517 30	53,550 00	232,453 50
Surplus unexpended	26,304 71	93,386 78	50,839 98	16,158 00	186,689 47

It appears from these statements that although the last administration had at their disposal, for the objects specified, a smaller sum than the present, yet the *savings* of the last out of that sum have been greater than those of the present by $75,549 01; and that the expenditures of the present administration, during a term of three years, for objects in regard to which it is said "a discretionary control is exercised through the Department of State," have exceeded those of the last administration, for the same objects during an equal term, by the sum of $82,817 93. The committee, therefore, cannot concur in the suggestion of the Secretary of State, that "the small amount of appropriation required for the service of the present year is the result of economical savings out of previous appropriations." They think a more satisfactory explanation of the fact is to be found in the *large excess* already exhibited of the appropriations asked for and granted during the years 1825, 1826, and 1827, over those of an equal period of the last administration.

The committee, considering the views which the Secretary of State, *in replying to a specific call*, thought proper to present in relation to the comparative expenses of the late and present administration, to be materially erroneous in several respects, have felt it their duty to submit the foregoing observations on those views to the House. At the same time, they do not intend to recognize the principle which such a comparison seems to imply, that the last administration is to be appealed to as a standard of economy; on the contrary, they are aware that that administration was thought by many to be *profuse* in its expenditures; and the committee themselves are of opinion that for many years past there has been far too little regard to economy in the operations of the Government *in several* of its branches.

Your committee will now proceed to exhibit some statements respecting particular heads of expenditures through the State Department confided exclusively to the discretion of the President.

That portion of the contingent fund for foreign intercourse which has been expended by the present Executive for objects not deemed by him expedient to disclose, generally denominated "*secret service money*," is found, by reference to the document No. 8, greatly to exceed in amount the expenditure of the last three years of the late administration.

Expenditure for 1822, nothing.		Expenditure for 1825	$1,700 00
1823	$3,000 00	1826	1,666 66
1824	2,130 00	1827	8,958 01
	5,130 00		12,324 67

It will be seen by the statement referred to, that there was expended during the late war with Great Britain for secret service, that is to say, from 1812 to 1815, $77,346 30 "upon the certificate of the President, without specification." This expenditure may seem to be large at first sight, but when it is recollected that the only crisis in which there would probably be any occasion to use a secret service fund in our Government to any considerable extent would be in a period of war, during which bribery is one of the means sanctioned by the practice of nations for the procurement of information, it must be manifest that a war epoch furnishes no standard for expenses of this character that belong to a period of peace.

For example: Of the $77,346 30 which appear to have been expended during the war with Great Britain, it is now notorious that $50,000 were paid to John Henry for disclosures which were supposed might be important to the safety of the country and to the integrity of the Union; and if the particular occasions of the rest of this expenditure were known, it is confidently believed that they would be found referable to that necessary vigilance and precaution, which, in a period of war, not only watches the movements and designs of the enemy, but pries into the dispositions and intrigues of third Powers.

That the legitimate occasions of this expenditure are confined almost exclusively to periods of war is further manifested by the fact that although their investigations, in pursuance of the instructions of the House, were carried back to July 1, 1790, yet the statement obtained from the Treasury failed to furnish any example of such an expenditure previous to September 16, 1812. The two payments mentioned by the Register as appearing from the *printed* public accounts to have been made to the Secretary of State in 1794 and in 1796, on account of the "contingent charges of Government," the committee are satisfied

cannot properly be referred to the *secret service* fund. They find that, by an act of Congress passed March 26, 1790, a sum of $10,000 was expressly appropriated for defraying the "contingent charges of Government," but, at the same time, the President was required to "cause a *regular* statement and account of such expenditures to be laid before Congress at the end of the year." Similar appropriations were made occasionally afterwards, "when the balances of former appropriations had been carried to the surplus fund." These appropriations the committee consider to have been applicable exclusively to *domestic* purposes; and they have not been able to find any instances of a *secret service* expenditure in the domestic operations of the Government, except two, which occurred under the administration of Mr. Adams, who, on the 21st of December, 1799, signed two certificates of that character—one for $500, paid to James Ross, and the other for $1,320, paid to Samuel Lewis, sr., expressed to be for expenditures "in relation to the duties of the War Department," but both of which were reported by a committee of the House of Representatives to be in violation of law.

Rejecting a war crisis as furnishing any standard for these expenditures in time of peace, your committee would invite a reference to the disbursements during a pacific era. By the table it will be seen that this administration expended, during the last year alone, $2,578 more than was disbursed by the two preceding administrations in a period of nine years.

Your committee felt themselves inhibited by the practice of the Government, if not by the authority of law, (the latter, however, they conceive somewhat questionable,) to require an exhibition of the items of the expenditure of this appropriation; but in the course of their investigations they travelled up, as they have reason to suppose, to the door of this secret fund, which was offered to be opened to them on terms to which they did not feel it their duty to assent.

In the Appendix it will be seen that your committee received a communication apprising them that the late Daniel P. Cook, late member of Congress from the State of Illinois, had received the sum of $5,500 for some services connected with the foreign relations of the country. As no record appeared of this item on any of the accounts transmitted either from the Treasury or the Department of State, your committee called on the Secretary of State to inform them, if, in point of fact, Mr. Cook had been so employed, where they were to look for the settlement of the account. This call resulted in an overture on the part of the Secretary of State to make to the committee "*a confidential communication*" respecting this expenditure, which "he neither admitted nor denied." On full consideration, your committee decided to decline receiving a communication burdened with such an obligation, as they desired to make no report to this House which might not be common to the people, whose trustees and servants we are.

That Mr. Cook, after the adjournment of Congress in the spring of 1827, received an appointment from the President, connected with our foreign intercourse; that one thousand dollars were paid to him in advance, and in part compensation for his services; that he actually embarked from New York for Cuba towards the end of April, (which it appears was the place of his public destination;) that he arrived early in June at St. Louis, Missouri, on his return home; that he was in exceedingly critical health, and in doubtful condition to attend to any business, more especially of a diplomatic character, requiring so much labor and anxiety; that he did not understand the language of the people among whom he was sent—probably as a secret agent; that he must have been less than one month in Cuba on this service; that he was to receive, and has probably received, a further sum than the amount of the advance made him in remuneration for his services, and that this remuneration came out of the secret service fund, are facts which your committee think abundantly appear from the testimony in the Appendix. They coerce, on their face, the solemn inquiry why Mr. Cook, under such circumstances, was appointed a *secret* agent, and why he was paid out of this fund? Whilst your committee feel the force of this question, they feel it likewise their duty to leave it where they find it, with the remark that such payment, made from such a fund, finds no sanction from the precedent of an agency to Cuba, instituted during the administration of Mr. Monroe, which was filled with eminent ability by Mr. Thomas Randall, and whose compensation was paid with specification out of the contingent fund of foreign intercourse, and audited under the ordinary circumstances of official notoriety at the Treasury.

It will be seen in the journal of the proceedings of your committee that a resolution was moved by one of its members requesting the Secretary to inform the committee, confidentially, "what portion of the secret service fund money paid since the 4th March, 1825, was paid for services directed to be performed under the administration of James Monroe, late President of the United States." It is due to a majority of your committee to avow the motive which influenced their vote, independently of the objectionable condition of secrecy which the resolution itself involved. They thought it unjust to make the administration of Mr. Monroe responsible for agencies of which, even if he had directed them, the duration and expenses were exclusively under the control of his successor.

Your committee, considering that the Constitution has, with a wise jealousy, especially exacted publicity in the fiscal transactions of the Government, are of opinion that this secret fund, from the abuses to which it is liable, ought to be abolished in time of peace; and that, if allowed during a war, it should be regularly accounted for by the President in a message, on the termination of hostilities, to both Houses, which they may or may not consider confidential; and your committee, for this purpose, report a bill.

Your committee find, by an examination of the fund for the contingent expenses of foreign intercourse, that the expenses of bearing despatches have been greatly increased during the three years of the present, when contrasted with the last three years of the late administration, as appears by the following exhibit:

For 1822	$375 00	For 1825	$4,727 68
For 1823	3,822 00	For 1826	9,131 69
For 1824	2,630 00	For 1827	5,026 75
Total	6,827 00	Total	18,886 12
			6,827 00
		Excess	12,059 12

They think that the discretion which the Secretary of State in fact employs, both in appointing and compensating bearers of despatches, is liable to strong objection. In practice we fear it is prone to degenerate into a species of favoritism altogether adverse to the public interest; for your committee

have reason to apprehend that it is little short of a convenient mode of sending favorites abroad to travel for their pleasure, health, or instruction, out of the public coffers.

Amidst the numerous appointments of messengers made by the present administration, they will select the account of J. H. Pleasants, editor of the Richmond Whig, because that case, in their estimation, presents the most flagrant example of abuse.

It appears that on the 19th of April, a little more than a month after the inauguration of the President, this gentleman received the appointment of bearer of despatches to Rio Janeiro and Buenos Ayres. The circumstances of his journey from Richmond to Boston in seeking a passage; his ultimate embarkation at New York, on the 28th of May, in the William Tell, for South America; the incidents which occurred on board that vessel; his leaving his "important despatches" in charge of the captain of the William Tell and going on board another vessel bound to Antwerp; his again debarking from this vessel and embarking at sea on board a ship bound to Liverpool; his spending the summer in England "in seeing the country," and his ultimate return to New York in October, are detailed in his letters, narrative and penitential, to Mr. Clay, in the Appendix, marked No. 9; whilst the subjoined account shows at whose expense these extraordinary voyages were made, viz:

Department of State to John H. Pleasants.	*Dr.*
To this sum for voyages out and home	$900 00
To actual expenditures in travelling expenses and board, from the time of leaving Richmond, on the 19th of April, 1825, to 28th May of the same year, in which interval I was seeking, from Baltimore to Boston, the means of getting to Buenos Ayres	247 00
To expenses on my return from New York to Richmond	37 00
To per diem allowance, at $6, from the 19th April to the 22d August, is 126 days, inclusive	756 00
	1,940 00

Approved December 7, 1826.

H. CLAY.

This account was approved by the Secretary without vouchers.*

In the first place, your committee are of opinion that Mr. Pleasants was entitled to no allowance for voyages, not one of which he performed in the public service; at all events, if he paid his passage to Buenos Ayres in the William Tell before embarking, this was the extent of the allowance which should have been made him.

Either his despatches were or were not of importance; if they were of importance, like a soldier on post, no consideration should have induced him to have deserted them; if they were of no higher importance than to have rendered it safe that they should be confided to the captain of an ordinary merchant vessel, then they should have gone through this channel, and Mr. Pleasants ought not to have been appointed. The item of $900 for voyages is exorbitant, your committee believe, beyond the comparative rates of passage money to parts of the habitable globe the most remote. By looking at some of the accounts of other bearers of despatches employed and paid during the present administration the committee find no corresponding rates. For example: Mr. George Watkins, who was sent to London with despatches, eight days after the inauguration of the President, at a cost of $1,347 68 for about 112 days' service, charged and received but $466 for passage money, as per the subjoined account:

United States to George Watkins, bearer of despatches to England in 1825.	*Dr.*
Compensation from the 12th March to 1st July, 112 days, at $6 per day	$672 00
Allowance for the voyage out and home	466 00
Travelling expenses from Washington to New York	36 00
POST CHAISE AND PAIR FROM LIVERPOOL TO LONDON, AT TWO SHILLINGS STERLING PER MILE	97 68
Expenses on the road	10 00
Mail coach from London to Liverpool	25 00
Expenses on the road	5 00
Travelling expenses from New York to Washington	36 00
	1,347 68

It moreover appears that Mr. Edward Wyer received, in 1826, but $600 for passage money out and home to Russia; and that Theodore W. Clay, as bearer of despatches to Mexico, who, for 107 days' occupation, received $1,205 compensation, had allowed to him but $300, out and home, for passage money to Vera Cruz.

If this excessive allowance for passage money to Mr. Pleasants be objectionable, his per diem compensation is not the less so, as your committee are clearly of opinion he was not entitled to one cent after the day on which he left the William Tell and abandoned his despatches; and if any person had a claim for such allowance, it was the captain of the William Tell, to whom the duty of bearing these despatches had been assigned by Mr. Pleasants. Viewing this case, together with the large expenditure made by this administration "for bearing despatches," as an abuse, your committee will report a bill for regulating the compensation of bearers of despatches.

The attention of your committee has been attracted to the amount paid out of the contingent fund of the State Department, as also out of the contingent fund for foreign intercourse for extra clerk hire for the last three years; first, on account of the magnitude of the sum, when compared with the expenditures for the same object for the three years of the last administration; secondly, on account of the misapplication and perversion of the fund appropriated by Congress to defray "the contingent expenses of foreign intercourse," to the purposes of extra clerk hire in the Department of State.

If the money of the Government appropriated by Congress for one object can, at the unlimited discretion of the head of the Department, be applied to any other objects, the whole benefit of specific appropriations may be defeated, and Executive discretion made to control legislative will. Under the last administration there was paid by the State Department for extra clerk hire, out of the appropriate

* So marked in the accounts reported in the report of the Committee on the Expenditures of the State Department.

fund, during the years 1822, '23, and '24, $4,010 88. In 1825, '26, and '27 there was paid $15,591 42, part out of the appropriate fund, and part out of the "contingent fund for foreign intercourse." The amount expended during the years 1825, '26, and '27 exceeds that of 1822, '23, and '24 by the sum of $11,580 54; and this increase has taken place while the present Secretary has had, for the last year, three clerks more than were in the Department during the last administration—making the whole number fifteen, with fixed salaries.

The committee will next proceed to designate such items disbursed out of the contingent funds of the Department which they deem objectionable, and which have been paid, where the payment, as to amount and object, seeks its justification in the exercise of Executive and official discretion. They cannot do more than refer to the items.

First. As to the contingent fund for foreign intercourse.

Printing.—The amount expended for the publication of a notice in relation to a convention between the Government of France and that of St. Domingo, providing certain indemnity for the losses of the former inhabitants of that island, paid, in part, out of the contingent fund for foreign intercourse, and part out of the contingent fund to defray the incidental expenses of the Department, has been stated by the Committee on the Expenditures of the State Department to be $3,660 72.

Upon a minute investigation of the items charged for printing in the two accounts sent to the committee, and an inspection of vouchers filed for other items not specified, this committee make the sum paid somewhat greater. They will, however, give the names of the editors or papers and the amount paid for this publication, so that if they err their error may be detected without difficulty.

Gales & Son	$350 00
D. & J. Faust	350 00
Edward Charles	350 00
G. & W. Robertson	350 00
Amos Kendall	206 00
Morgan, Lodge & Fisher, printers for C. Hammond	350 00
Ballard & Wright	116 00
Dobbin, Murphy & Co.	125 00
Benjamin Russel	113 00
James Haig	148 00
S. S. Simpson, (Ten.)	350 00
Gales & Seaton	350 00
Peter Force	350 00
Norfolk Herald	245 00
Rhode Island Republican	125 00
Cameron & Krause, Pennsylvania Intelligencer	125 00
National Advocate	125 00
John Binns, Democratic Press	125 00
Total paid	4,253 00

The committee have noted this expenditure because they are satisfied it greatly exceeds in amount that which ought to have been paid for such an object; and a part of the payment was made out of an inappropriate fund.

The committee find $500 paid to William Wirt, Esq., Attorney General of the United States, as a fee in the case of the United States *vs.* Gooding, in the Maryland district, charged to the contingent fund for foreign intercourse. Mr. Gooding was indicted in the State of Maryland, in the court of the United States, upon a charge of having violated the laws of Congress to suppress the African slave trade. The United States have their attorney in that district, (who receives a salary, &c.,) competent, it is believed, to represent the interests of the United States within their own courts in that State. This consideration might suggest the impropriety of the employment of other counsel; but it cannot be necessary for the committee to point out the manifest impropriety of applying the contingent fund for foreign intercourse to the purpose of paying lawyers' fees for prosecuting a citizen of the United States for a violation of her penal code. If it be lawful to apply that fund, at the discretion of the Department, to employment of counsel, surely there is no purpose to which it may not be applied, and find its application justified by the exercise of the power in this instance.

The payment of $4,500 as an outfit to John A. King is believed by the committee to be a violation of the plain letter and spirit of the act of 1810. As this act requires that a Chargé d'Affaires should be appointed "by the President of the United States, by and with the consent of the Senate," and that to be entitled to an outfit he should be thus appointed; and as Mr. King was not thus appointed, but was left by his father, the late Rufus King, in charge of the legation, your committee deem this case such a manifest breach of law, notwithstanding the forced analogies from exploded precedents that have been brought forward to sustain it, and the example of such evil omen, that they would recommend that the Committee on the Judiciary be instructed to inquire into the expediency of directing the Agent of the Treasury to require of J. A. King that he refund to the United States the amount of this outfit and his salary as Chargé d'Affaires for sixty-two days, according to the subjoined account:

John A. King, Chargé d'Affaires, London, for his salary from 1st July, 1826, the day on which his duties commenced, to the 31st of August following, when they terminated—62 days, at $4,500 per annum	$758 15
For amount of his outfit	4,500 00
	5,258 15

Endorsed: The President approves the above charges, December 22, 1826.

H. CLAY.

And, in the event of his refusing to refund the same, that the Agent of the Treasury be instructed to direct suit to be commenced against the said John A. King for the recovery of the above sum; deducting

therefrom the amount of his salary as secretary of legation for sixty-two days, at the rate of $2,000 per annum.

The payment of $1,000 to Jonathan Elliott, a printer of a newspaper within the District of Columbia, for 100 volumes of a book printed by him, entitled "The Diplomatic Code," is believed by the committee to be an expenditure not only without any adequate consideration of the public service to justify it, and beyond the value of the article purchased, which it is notorious has been sold by the proprietor for a less price, but is also a misapplication of the contingent fund "for foreign intercourse."

The committee find the amount paid by the State Department for subscription to newspapers for 1825, 1826, and 1827, to be $1,623 16.

Your committee would, in conclusion, recommend the attention of the Committee of Ways and Means to these abuses which they have pointed out, and to require more specific estimates in future from this Department, on which to found the necessary appropriations.

2. TREASURY DEPARTMENT.

"What reduction of expense in the Treasury Department, and whether an effective system of accountability and for the collection of the public dues is there established."

To introduce economy and despatch in this Department it will be necessary to simplify the forms of business and to reorganize its subordinate branches.

The various offices of the Treasury were arranged on their present plan by an act of the 3d of March, 1817, abolishing the accounting officers and establishing an additional Comptroller and four Auditors, with clerks. This arrangement was temporary; so ought to have been its continuance. The war was just then over, and its disbursements threw upwards of forty millions of suspended accounts into the Treasury for adjustment, which amount has since been reduced to two millions, yet the same extensive and somewhat complicated machinery is still in existence. As your committee believe that as much depends on the forms of doing business as on the number of agents employed in any of the Departments, they would state the tedious process of auditing and adjusting an account at the Treasury under the present system. When a claim is presented on the Treasury it is handed to the Auditor, who, aided by his clerks, examines and reports it to the Comptroller; when decided and passed by him, one of the clerks enters it in a book in his office, and it is then sent to the Register to be registered by one of his clerks. The Register transmits a certified copy of the report to the Secretary of the Treasury; one of his clerks prepares a warrant on the Treasurer for the amount, which is entered in the office of the Secretary by the warrant clerk; it is then handed to the Comptroller, who countersigns it; it is then sent by a messenger to the Register's office, where it is registered by another clerk; when registered and thus certified by the Register, it is then presented by the claimant to the Treasurer, when another clerk takes his receipt on the back of the warrant, and on the same warrant authorizes the bank to make payment, and the claimant receives his money. This process is nearly duplicated when it commences in either the War or Navy Department.

Why, for any purpose of public security, an account should make such complicated, various and reiterated transits, your committee are at a loss to perceive; the direct effect, however, is to increase the labor, and consequently the number of public officers. These extraordinary forms may have been considered as necessary forty years ago, but in the present age bookkeeping has participated in cotemporary improvements, and greater simplicity and economy have been introduced in the management of both public and private business. If these forms were simplified, your committee believe that one-fourth, if not one-third, of the offices in the Treasury might be reduced. But even with the existing tedious forms of transacting business, they think there are more clerks than would be required if the labor of the offices was more equally distributed. The First Comptroller's office is evidently surcharged with business, while it is equally certain that some of the other offices connected with the Treasury are almost *sinecures*. A portion of the business of the First Comptroller might well be assigned to the Treasurer and Register's offices, where the clerks cannot be fully employed.

Besides simplifying the forms of business, and distributing the duties of the offices more equally, your committee would recommend a new organization of some of the Departments; to effect which, they would suggest that the Second Comptroller's office be abolished, and that of one of the Auditors, as they think one Auditor for each Executive Department amply sufficient; and so soon as the First Comptroller is relieved, under a new distribution, from some of the duties he now discharges, he will be able to superintend those now performed by the Second Comptroller.

They are of opinion that, in our system, the value of an officer who ought to be so highly accomplished for public business as the Attorney General, is not sufficiently estimated, and that he ought to be considered as the law officer of the Government. They propose enlarging his duties and increasing his responsibilities, by putting under his charge all the suits in which the Government may be interested, throughout the United States, by attaching to his office, and by placing under his immediate control, district attorneys and marshals. That, in addition to these duties, he should preside at a board, to consist of himself, the Comptroller, and four other Auditors, for the examination and auditing of all contested claims and accounts against the United States; to be, if necessary, in daily session. The advantages of this plan would not only consist in a uniform interpretation of the acts of Congress respecting claims, but such an interpretation would be enlightened by the opinions of an officer of first rate legal attainments, and a standard or similar rule as to the allowance of claims would obtain, by those means, through all the Departments, which, at present, is various, depending too much on the discretion of the different Auditors.

The discharge of these duties, together with those which were contemplated in the effort which was made in 1817 to create an office to have been denominated "the Solicitor of the Treasury," will produce the necessity of the Attorney General being prohibited from practicing, excepting in the Supreme Court; to indemnify him for which, and as an offset to a saving which will accrue to the Government by his taking charge of the suits of the United States, and acting on a board for the adjustment of claims, your committee think his salary ought to be on a footing with that of the heads of the Departments. We are satisfied that by his legal skill in directing the mode by which the suits of the United States are to be conducted, and his vigilance and intelligence in adjusting claims against the United States, he would save one hundred fold the amount of his increased compensation.

As it respects the contingent expenses of the Treasury Department, the Secretary has advised us that he is not aware that they can be reduced. In this opinion your committee must withhold their

concurrence. They think there has been a most extraordinary expenditure for newspapers in most if not all the offices. In those connected with the Treasury there was paid for this object in 1825 $751 50; in 1826, $964 10; in 1827, $1,001 12: a steadily progressive and inexplicably stange increase.

The expense of advertising has also been much augmented. This expenditure for this Department, generally, and the Land Office, was, in 1825, $3,507 44; in 1826, $2,164 25; in 1827, $6,503 31. There were, perhaps, reasons why the expenditure should have been greater in the last than in the two preceding years; but the committee cannot understand why the advertising in 1827 should exceed by nearly a thousand dollars the whole expense for advertising in 1825 and 1826.

The aggregate contingent expenses of the Treasury Department, excluding the Land Office, during equal terms of three years, under the late and present administrations, are as follows: In 1822, 1823, and 1824, $63,803 73; in 1825, 1826, and 1827, $72,495 63.

The contingent expenses of the General Land Office during the same periods (which are included among the accounts of the Treasury Department) are as follows: In 1822, 1823, and 1824, $32,603 73; in 1825, 1826, and 1827, $22,549 96.

The contingent expenses in the First, Third, and Fifth Auditors' offices appear to have been moderate and uniform. The expenses in the last year were: In the First Auditor's office, (Mr. Harrison,) $674 51; in the Third Auditor's, (Mr. Hagner,) $880; and in the Fifth Auditor's, (Mr. Pleasonton,) $738 12. The augmentation has principally occurred in the Second (Mr. Lee) and Fourth Auditors' (Mr. Watkins) offices. The contingent expenses of the Second Auditor's (Mr. Lee) office was, in 1825, $1,093 83; in 1826, $970 56; and in 1827, $1,393 96. But the most extraordinary increase has occurred in the contingent expenses of the Fourth Auditor (Mr. Watkins.) To show more clearly how these have been augmented, the committee submit the annual expenditure for the last six years:

1822, when Colonel Freeman was Fourth Auditor	$453 32
1823.....do.....do.....do.....	690 19
1824, Mr. Watkins came in in June	1,636 04
1825	1,226 01
1826	1,732 37
1827	2,132 27

The average amount expended annually for the last three years in each office is, viz:

First Auditor's, (Mr. Harrison,) 10 clerks	$508 52
Fifth Auditor's, (Mr. Pleasonton,) 11 clerks	774 19
Third Auditor's, (Mr. Hagner,) 17 clerks	972 56
Second Auditor's, (Mr. Lee,) 13 clerks	1,151 78
Fourth Auditor's, (Mr. Watkins,) 15 clerks	1,730 22

In four years there have been expended in the Fourth (Mr. Watkins) Auditor's office $6,726 69 for office contingencies. In the last year the contingencies of this office have amounted to the extraordinary sum of $2,132 27. The explanations which have been afforded for this large expenditure are not considered sufficiently satisfactory to furnish a justification for it.

Under the administration of Washington the average contingent expenses of all the Departments did not amount, in the last four years of that administration, to $17,000, a sum very little exceeding the amount which was paid last year for printing and distributing the laws. The average of the first four years of Mr. Jefferson's administration was, for all the Departments, less than $29,000. The average for the same, for the first three years of Mr. Madison's administration—1809-'10-'11—preceding the war, was about $30,000. The war introduced extraordinary expenditures; and it was not until some years after that we could expect the contingencies to return to former rates. That time has certainly now arrived; yet these mere office contingencies of the Departments average $77,454, and in the last year amounted to the extraordinary sum of $82,809. This is far above the expenditure of former periods of peace, and, in the opinion of your committee, is unnecessarily large. A portion of this augmentation is, without doubt, to be attributed to the additional offices created in 1817; but much of it is owing to the absence of some proper check.

In relation to one of the discretionary powers which the Secretary of the Treasury exercises in the appointment of examiners of the Land Offices, with or without the sanction of the President, and which amounts to the appointment of an officer without the advice and consent of the Senate, your committee would refer to the testimony of the Commissioner of the General Land Office (Mr. Graham) for his opinions on this subject. They are satified that it is a power liable to great abuse; that it is an employment which has sometimes been given to members of Congress during a recess, in violation of the spirit, if not the letter, of the Constitution and the laws,* which prohibits a member from holding an office under, or participating in the profits of a contract with, the Government during the period for which he may be elected. Nor does the evil stop here. It is possible to suppose that this irresponsible portion of the Executive patronage may be exercised in a manner still more reprehensible. Your committee would therefore recommend that the present mode of examining the Land Offices be abolished; and that such examination in future be at *occasional*, not *stated*, periods within the discretion of the President; and to avoid the heavy and unnecessary expense of mileage, that the examiners selected shall be some respectable, intelligent, and disinterested citizens residing in the vicinity of the Land Office to be inspected.

As the document recently transmitted from the Treasury, showing the amount of compensation paid to examiners of Land Offices, is not complete in consequence of the account of John Scott, Esq., late member of Congress from Missouri, not having been settled, who was appointed an examiner of the Land Offices in March or April, 1827, your committee have forborne an examination of the statement as to the general disbursements for these services, as in none of these accounts did the amount paid to Land Office examiners generally appear, although, by the evidence of Mr. Graham, it is proved that Mr. Scott has received four hundred dollars, and drawn a bill, not yet paid, for five hundred dollars more, on account of his services.

The expenditures in the Treasury for books, maps, and charts, as well as for other small contingencies, seem large and unnecessary, and, in the opinion of your committee, might be diminished without injury to the public interest.

Your committee, in conclusion on the Treasury Department, would remark that they consider that they have recommended in the new organization of this Department, which they have proposed, "a more effective system of accountability, and for the collection of the public dues," which will likewise operate

* Vol. 4, L. U. S, p. 166. Constitution, Article 1, Secs. 6 and 8.

an essential reduction of expense in the general disbursement of this Department. For all these purposes they ask leave to report a bill.

3. NAVY DEPARTMENT.

"What reductions of expense can be made in the Navy Department in the clerks and officers now acting subordinately to the Secretary of the Navy."

Your committee, not deeming it as any part of your instructions that they should examine the appropriations for what may be called the Navy *proper*—that is to say, the permanent portion of this most valuable establishment, as fixed by law—have confined their attention almost exclusively to contingencies within the discretion of the Secretary; and even these they are unable to scan with the requisite intelligence, as many of them relate to compensations for services purely of a professional character. They therefore abstain from making either an examination of or commenting on sundry allowances to the officers of the Navy for extra duty and expenses; many of them appear to be large and somewhat extraordinary. The contingencies of the naval service ought to be scrutinized annually by the Committee on Naval Expenditures with the utmost care, as it is well known that it is in this branch of the service the greatest abuses have crept into the Navy of Great Britain, in which there is much scope for extravagance and favoritism.

There is, however, one class of contingencies the examination of which has struck your committee with some force; and that is the amount expended for courts-martial, which sum is equal to $18,977 62 for a period of twenty-one months, namely, from January, 1824, to September, 1825, as will appear from the following statement, which may be found in the Senate documents, 1st session 19th Congress:

Aggregate expenses of courts-martial in the case of Surgeon Judson	$515 00
Aggregate expenses in the cases of Captain Smith and Lieutenant Kennon	2,204 80
Aggregate expenses in the cases of Lieutenants Weaver, Warner, Wolbert, Sawyer, Conner, and Sands	2,747 12
Aggregate expenses in the case of Lieutenant Sands	210 00
Aggregate expenses in the cases of Lieutenant Carter, Sailingmaster Mull, and Midshipman Van Dyke	201 50
Aggregate expenses in the court of inquiry in the case of Commodore Porter	2,242 35
Aggregate expenses on his court-martial	2,997 80
Aggregate expenses in the cases of Captain Stewart, Lieutenants Ramage, Whitlocke, and Hunter	7,859 05
Total	18,977 62

A sum nearly equivalent, your committee will venture to assert, to the whole annual cost of the administration of justice in some of the States in this Union. If, however, they have been surprised at this aggregate, they have likewise been astonished that one judge advocate, Richard S. Cox, Esq., who officiated on some of the trials, received for his services nearly one-fourth of the total cost of the trials on which he was employed. For example: he officiated in the following cases, which trials cost the following sums, viz:

On the trials of Lieutenants Wolbert, Warner, Weaver, Sawyer, Conner, and Sands	$2,747 12
On the court of inquiry in the case of Commodore Porter	2,242 35
On the trial of Commodore Porter	2,997 80
On the trials of Captain Stewart and Lieutenants Ramage, Whitlocke, and Hunter	7,859 05
	15,846 32

Of this sum Mr. Cox received for his compensation as follows:

On the trials of Lieutenants Weaver, Wolbert, Warner, Sawyer, Conner, and Sands	$679 33
On the court of inquiry on Commodore Porter	750 00
On the court-martial of Commodore Porter	850 00
On the court-martial in the cases of Captain Stewart, Lieutenants Ramage, Whitlocke, and Hunter	1,350 00
	3,629 33

The committee will now submit a few statements on the office contingencies of the Navy Department. It appears that the contingent expenses of the Navy Department for two equal terms of three years, one beginning with the year 1822 and the other with the year 1825, were as follows:

In the Secretary's Office.—In 1822, '23, '24, $6,942 44; in 1825, '26, '27, $8,886 53.

In the Office of the Commissioners of the Navy Board.—In 1822, '23, '24, $4,933 57; add expenses in Secretary's office, $6,942 44; total, $11,876 01. In 1825, '26, '27, $5,194 83; add expenses in Secretary's office, $8,886 53; total, $14,081 36.

The following statement exhibits, with as much accuracy as the committee have been able to collect and classify the various items in the accounts, some of the principal heads of expenditure, in which the contingent expenses of the Secretary's office have shown the largest increase:

Expenses of stationery.—In 1822, '23, '24, $1,686 30; in 1825, '26, '27, $2,265 99.

Of newspapers.—In 1822, '23, '24, $416 62; in 1825, '26, '27, $624 43.

Of extra clerk hire.—In 1822, '23, '24, $713 03; in 1825, '26, '27, $2,153 45.

Of printing.—In 1822, '23, '24, $89; in 1825, '26, '27, $466 86.

Besides the foregoing heads of expenditure, the committee perceive that a considerable sum, varying from one to two hundred dollars, is annually expended in the purchase of books for the Secretary's office

alone, most of them having no appropriate relation to the naval service of the country—such as reviews, magazines, and other periodical publications, and the fashionable literature of the day.

An expenditure of equal amount for books seems to be annually made in the Commissioner's office.

4. WAR DEPARTMENT.

"What reductions of expense can be made in the Department of War, in the Indian Department, and in the clerks and officers now acting subordinately to the Secretary of War."

In this branch of the public service your committee perceive that the beneficial effects of the organization of the Department under its late administration, and of the industry and intelligence of the excellent officers which were called to the head of the several branches of the staff, are distinctly visible in the rigid enforcement of accountability in the expenditures of the Army.

As it relates to the number of clerks attached to the Department, the Secretary gives it as his opinion that they cannot be reduced with a due regard to the public service. Whether this opinion be correct it is difficult for your committee to form a correct estimate, as the force necessary to conduct the business of the Department is a point connected with the administration which must, in a great measure, be left to the sound discretion of its chief. But they cannot refrain from expressing some surprise that whilst the business of the Department has greatly decreasad in some of its branches, particularly in the Bounty Land and Pension Offices, the number of clerks now employed, it is believed, are as great as they were nine years ago, when the act granting pensions to the officers and soldiers of the Revolution, and those granting pensions and bounty lands to the soldiers of the late war, had so greatly augmented the business of those offices.

Your committee consider that the business tnen was at least twofold what it is at present. In consequence of the diminution of business, a system of reducing the number of clerks had been commenced, as your committee understand, under the late administration of the Department, by refraining from filling vacancies as they occurred, some of which, however, have since been filled by the present Secretary, although it cannot be doubted that there has been a considerable diminution of business since he came into office.

Your committee have been led into a comparison of the relative expenditure of the late and present administration of the Department by the letter of the Secretary which accompanies this report, and regret to state that the improvement which he so confidently asserts to be in progress has not been sustained by the examination.

The Secretary states "that the committee will learn with pleasure that the administration of this Department has continually, for years past, tended to a reduction of its expenditures. To manifest, to the satisfaction of the committee, this economical tendency, I have caused a synopsis to be prepared of the disbursements for the last nine years, divided into three parts. The first embracing from 1819 to 1821, both inclusive; the second, from 1822 to 1824; and the third, from 1825 to 1827.

"By referring to the heads subject to the discretion of the Department it will be seen that the amount of disbursement has been lessened. The item of the Quartermaster Department in the first period was $1,381,045 19, in the last $896,935 89; and, although the great number of troops in the first period must be taken into the account, yet, after making the proper allowance for this circumstance, still the relative saving must be obvious. So also with the contingencies of the Army. In the first period this item of expenditure amounted to $160,100 94, in the latter to $39,391 58; and in comparing the first year, 1819, in the first series, with the last year of the last series, 1827, it will be found in the former case it amounted to $82,563 91, and in the latter to $10,922 34. So also with the contingencies of the Indian Department. In the second period (before which the contingencies were blended with the pay of agents, &c.) it amounted to $315,959 55, in the last to $292,300 33; showing a saving in that branch of expenditure of $23,159 22 in three years."

It will be seen from this extract of the Secretary's letter that he institutes the comparison to prove the diminishing expenditure of the Department; not between the expenses of the first three years of the present administration and those of the last three years of the former, but with the years 1819, 1820, and 1821. Compared with those years the superior economy which he attributes to the present administration might seem to be established; but it is obvious that the comparison is not calculated to make an impression according to the real state of the case.

Passing over the important fact that the number belonging to the Military Establishment during the first period was upwards of ten thousand, whilst in the last it was only six thousand four hundred, the Secretary has omitted to state that the great improvement was effected under the late administration of the Department, through the means of its improved organization which took place in those years, which have been selected by him to compare the disbursements under the present and late administrations.

It is well known that when his predecessor came into office the greatest disorder existed in the Department; but that through his industry and energy, aided by the faithful officers he placed at the head of the several branches of the staff, abuses were corrected and the Department placed in a condition greatly improved; in which condition it was passed over to the present Secretary.

The committee would refer to the report of the late Secretary under the resolution of the House, 1st session 17th Congress, vol. 5, No. 83, as containing a minute statement of the comparative expenses of the Army for those years, which fully shows the rapid improvements which were then in progress. They will present from the report only a few general results. The expenditures of the Army for the years 1819 1820, and 1821, were, respectively, as follows: $3,663,775, $3,061,884, and $2,327,552; showing a reduction of the last year as compared with the first of $1,336,223.

The point under consideration will, perhaps, be more strikingly illustrated by the fact established satisfactorily in the report, that the expense of the establishment in the year 1819 was $434 for each individual, including officers and men actually in the service, while in 1820 it was reduced to $315, and in 1821 to $287; making a difference of $147 in the expense per man between the first and the last of these years. By passing over the period immediately preceding the commencement of the present administration, and taking these three years of progressive improvement as the basis of comparison, the credit which is fairly due to the preceding administration is attempted to be transferred to the present. In order to ascertain whether the improvement of which the Secretary speaks has really been effected under the present administration, a comparison ought to be made between the periods which comprehend the

last three years of the late administration and the first three of the present, which, having been omitted by the Secretary, the committee will proceed to present.

The table accompanying his letter does not show the expenditures under the heads of appropriation; but taking those which they contain it will be found that the aggregate expenses of the years 1825, '26, and '27, as stated in the table, were $5,121,336, whilst those of 1822, '23, and '24 amounted to $4,055,248; making a difference of $1,066,088 against the present administration, and showing a considerable increasing instead of diminishing expenditure, as stated by the Secretary. The addition of the items of appropriation which are omitted in the table of the Secretary would considerably increase this difference. The whole amount of the expenditure of the present administration of the Department in the years—

1825, $5,750,774, E. R, 1st session 19th Congress, vol. 4, No. 69;

1826, 6,195,281, E. R., 2d session 19th Congress, vol. 1, No. 132;

1827, 5,707,899, E. R., 1st session 20th Congress, ——— No. 129; making a total of $17,653,954: whilst those of the years—

1822, $5,467,424, vol. 4, E. P., 2d session 17th Congress, No. 55;

1823, 5,279,740, vol. 4, E. P., 1st session 18th Congress, No. 57;

1824, 5,259,615, ———, E. P., 2d session 18th Congress, No. 67; making a total of $16,026,779: resulting in a difference of $1,627,175 against the present administration.

The committee can perceive no justifiable reason for this increase. The present administration received the Department from its predecessor not only in a highly improved but in a condition still improving, as will be apparent from the disbursements of the years 1822, '23, and '24, in which the expenditure of each succeeding year is less than the preceding, but which is renewed in the first two years of the present administration. What marks more strikingly this contrast between the expenditure of the two periods is the fact that considerable reduction in price has taken place within the last three years of most of the articles which enter into the supplies of the Army, which ought to have been followed by a correspondent reduction of its expenditure instead of an increase, as is the fact. While presenting these results your committee feel bound to state that they have every reason to believe that the officers at the head of the several branches of the staff, who are charged with the details, have performed their duty with fidelity, and strict responsibility has been invariably enforced, no neglect or falling off being perceptible in the respective bureaus; so that whatever may be the cause of the increased expenditure, it cannot, in fairness, be traced to their neglect.

Your committee are constrained to remark that some of the office contingencies of the Department of War appear to be large. They notice the sum of $1,165 20 paid for newspapers; and for printing, $7,679 51. They subjoin the following statement of the contingent expenses of the War Department for two equal terms of three years:

Last administration.—In 1822, 1823, 1824	$21,707
Present administration.—In 1825, 1826, 1827	28,676

Your committee will forbear to exhibit a statement of the expenses for surveys, as that subject has so recently engaged the attention of Congress; but in looking into the specifications of this account they are satisfied that no effectual remedy can be applied to an expenditure so liable to abuse, unless the appropriation itself is made specific for each object contemplated to be surveyed.

The allowances made to officers for extra duty, although in many instances high, appear to have been generally made in reference to the principles of pre-existing usage. As this is a branch of expenditure essentially liable to abuse, your committee think that the House ought early to direct the attention of the Committee on Military Affairs to it. In the meantime your committee have prepared, and will hereafter report, a bill regulating the allowance of forage to the officers of the Army, which will be convenient and beneficial to them, and operate as a saving to the Government.

Your committee will now proceed to exhibit the results of their inquiry into the contingent expenses of the Indian Department, the management of which devolves discretionary trusts on the Secretary of War, important and various.

The average amount per annum of this appropriation may be stated at $95,000.

The relation which the Government of the United States bears to the various Indian tribes creates the necessity of numerous and large expenditures, which cannot be foreseen, and therefore cannot be specified in any appropriation law.

To meet these exigencies it has been the practice of Congress to appropriate a sum in gross and place it under the discretion and control of the Secretary of War, prescribing the mode and manner in which the same shall be drawn from the public Treasury and accounted for.

Such is the nature of the service in which this sum is to be expended that more reliance must be placed in the integrity of the agents employed by Government for its faithful appropriation than upon any *mere system* of accountability which has been heretofore prescribed, or any which the committee can suggest; they recommend as a partial remedy specific appropriations. The rule, important in all public expenditures, and in none more than that of the Indian appropriations, ought never to be departed from by the disbursing or accounting officers of the Government, and that is, money appropriated for one purpose by Congress should never be applied to an object totally different from that embraced within the letter and spirit of the act of appropriation. It is believed that many instances of a disregard of this principle will be found to exist in the accounts which have been submitted to the committee.

For instance, when Congress appropriated $95,000 for the contingencies in the Indian Department, it could not have been the intention of that body that the Secretary of War, or rather his clerk at the head of the Indian office, could, at his discretion, apply any portion of it to the employment of an additional clerk in the Indian office. Witness the payment made to Mr. Thompson of $753.

The expenditure of $310, by a clerk in his office, in the purchase of books, which treat of politics, statistics, history, biography, and theology, is liable to the same objection. If it be competent for the clerk in this office to purchase books and pay for them out of the contingent fund for the Indian Department, it is equally within the competency and unbridled discretion of every other clerk who may desire to constitute a library in his office at public expense.

Another striking illustration of the misapplication and perversion of this fund will be seen in the account and amount paid to Dr. Sibley, of Louisiana, viz: $1,790. The facts of this case are briefly these:

About the period or shortly after the acquisition of Louisiana Dr. Sibley was resident in that country, and, in some way, was employed by the Government as Indian agent or factor, part of the time at four dollars per diem; afterwards at a fixed salary of $1,000, and four rations per day. In August, 1824, Mr.

Sibley wrote to the Second Auditor that "the then member of Congress from the State" (of Louisiana) had a power of attorney to settle his accounts, and was in possession of all his papers.

Dr. Sibley's relations with the Government as agent or factor had ceased many years. In 1823 his accounts, as appears by the papers, were settled, and a balance of $584 03 found due by him. Not until the year 1824, probably in the spring of that year, were the items hereafter referred to ever presented to the Department for payment. They were not *then* allowed or paid.

His demand consists of the following items:

For transcribing answers	$150
For horse	120
Bringing down a boat	120
Three copies of La Harp's Journal	500
Expenses in fitting out and preparing to bring on some Indians to the city of Washington	900
	1,790

The committee will here remark that the whole of these demands originated about the year 1805. The lapse of twenty years before there was any official notice of their being presented for payment of itself furnishes strong presumption against the justice of the claim; nor is that presumption weakened by a critical examination of the evidence upon which the Department directed the claim to be paid out of the contingent fund of the Indian Department in 1826.

No part of the account, except the sum of $900, seems to connect itself with the Indian Department, and your committee are at a loss to discover on what grounds it was paid.

In some instances claims have been passed, so far as the committee have been able to examine them, which, though they appear to connect themselves with the Indian service, seem extravagant in amount, and destitute of exact specification and vouchers, which constitute the best security against fraud and imposition.

The committee now refer to the following items as coming under the one or both of these classes:

Paid James P. Denny, secretary to the Creek delegation, upon his own certificate	$1,365 37
Jesse Brown, for board of Creek delegation from December, 1825, until April, 1826	3,273 88
J. Tennison, board of McIntosh's party	1,040 00
Board of John Crowell, Indian agent, and three Indians	146 00
Paid for boot and shoe blacking for Indians	215 00
*Paid Moritz Furst *for taking President Adams' likeness, &c*	1,000 00
Paid within the last three years for taking portraits of Indians	3,190 00

The amount paid and claimed out of the contingent fund by Thomas L. McKenney, a clerk, who has to a great extent the control of the fund, furnishes another instance of profuseness and want of strict accountability.

Mr. McKenney's salary as clerk is fixed by law at $1,600. In May, 1827, it appears that for some purpose he was sent by the Secretary of War upon a mission to several Indian tribes, and the sum of $1,750 advanced to him. Mr. McKenney was also associated with Governor Cass to hold a treaty with the Indians at Green Bay, for which he charged, as compensation, the sum of eight dollars for every twenty miles travelled, and eight dollars per day while engaged in making the treaty at Green Bay. Mr. McKenney settled his accounts with Governor Cass, or Mr. Forsyth, his secretary, and charged not only his mileage for going, but also $660 for returning from Green Bay to Washington, and which journey he did not make. From this point, in pursuance of the instructions from the War Department, he visited, by way of St. Louis, the Indians in Mississippi, Alabama, and Georgia, thence to Washington. For this latter service, upon his return, he presented his accounts to the Department for settlement, amounting to $4,532.

The Secretary, contrary to the usual practice in the Department, if not in violation of the law of Congress, which directs in what manner the accounts for Indian expenditures shall be settled, issued his requisition for the balance said to be due Mr. McKenney, without requiring or permitting his accounts to be first stated, settled, and vouched at the proper accounting offices, the Second Auditor and Second Comptroller of the Treasury. A long correspondence ensued between the Second Comptroller, Mr. McKenney, and the Secretary of War, which possesses no interest other than it illustrates the fact that the Secretary of War and his clerk claimed the right to use the fund referred to at their discretion, and that no other voucher than the approbation of the expenditure by the Secretary of War was required. This principle was resisted by the Second Comptroller, who referred the subject to the President of the United States, and he decided that the principle contended for by the Second Comptroller was correct in reference to the case of Thomas L. McKenney.

The whole amount received and claimed by Mr. McKenney, and which has received the sanction of the Secretary of War, for his personal services, expenses, and allowance as Commissioner at Green Bay, and for his visiting the southern Indians, was $6,412 for about six months' service. If to this be added his salary as clerk in the Department for the same time, $800, the whole amount which has been paid and allowed him, including the sum of $1,344 for which the requisition of the Secretary of War was issued, for six months, for the objects stated, will be $7,212.

Numerous other instances of extravagant and legally questionable allowances could be cited, but these are deemed sufficient to suggest the propriety of some new organization of the Indian Department by which a more strict accountability will be secured and greater economy established in the expenditures.

Your committee would therefore recommend that the salaries of the interpreters should be specific; all annuities to the Indians; all expenses attending the employment of blacksmiths, strikers, implements, and iron; all expenses of agencies, including the building of houses, repairs, clerk hire, and other expenses; for which purpose your committee will report a bill.

* A literal transcript of the entry in the account sent to the committee.

5. GENERAL POST OFFICE.

"What reductions of expense can be made in the number of officers, and the amount of compensation which they receive, in the Postmaster General's Department?"

The committee would beg leave to refer to the letter of the chief of that Department, marked No. 6, by which it will appear that the efficiency of this branch of the public service is in a condition highly improved and improving; that whilst the sphere of its usefulness is immensely augmented, its revenue is going on in a corresponding ratio of productiveness. Under its present able administration it has been brought up from an annual charge to the Government of upwards of $58,000, to yield, in 1827, a net profit of $100,312, with an extension of post routes and post offices so much increased and increasing that your committee concur in opinion with the head of this Department that Congress must expect rather a gradual augmentation of the clerks and officers in it than that they should be diminished—a fact for which the public will, however, have ample compensation in the extended usefulness and augmenting profits of a branch of our public establishments which subserves so many purposes of commercial communication, political intelligence, and social intercourse.

"6th. And that the committee be further instructed to examine the several contingent funds of each of the Departments, and to report the amount and objects for which disbursements have been made from these funds; and that they report the amounts, vouched and unvouched, which have been paid from the secret service fund since the first day of July, 1790, or the fund regulating the contingencies of foreign intercourse, and of the fund for the expenses of the intercourse with the Barbary Powers."

As your committee have already exhibited, separately, under the appropriate head of each Department, the result of the examination which they have made of the contingencies of all of them, no part of the requirement of this branch of the resolution remains to be performed, excepting the exposition of the expenditures made by the Departments for printing and advertising, which expenditures form what may be well called the

EXECUTIVE PATRONAGE OF THE PRESS.

There are throughout the United States about eighty-two regularly appointed publishers of the laws, who also enjoy the incidental profit of publishing the advertisements of the Government, and about sixteen or eighteen printers, other than those appointed to print the laws, who do occasional advertising or job work for the Government.

The following table will exhibit the amount paid for printing, advertising, and subscription to newspapers by the Executive Departments at the seat of Government for the last three years, and for the General Post Office for the last two years:

War—Newspapers	$1,165 20	
State.....do	1,633 27	
Treasury..do	2,776 73	
Navy.....do	624 43	
		$6,199 63
War—Printing	7,679 51	
State....do	40,706 15	
Treasury do	8,803 99	
Navy... do	466 86	
		57,656 51
		63,856 14
General Post Office		14,174 00
		78,030 14

When your committee look at this amount of patronage, placed without control or responsibility in the hands of the Executive, or in those of the subordinate chiefs of his Departments; and when they reflect on the moral mechanism upon which this patronage acts with a power that seems irresistible, they would deem their duty very inadequately discharged if they did not propose some remedy for abuses already existing, and essentially liable to be augmented.

Your committee will not stop to argue what they predicate as an undeniable fact, that, by the employment of the expenditures of the contingent funds of the Departments, a Government press is, to all intents and purposes, effectually established, as much so as if there were an annual item in the appropriation bill for the purpose of purchasing the joint and harmonious action of one hundred papers in the uncompromising vindication of those in power, and in the unsparing abuse of those who are not. The danger which assails the freedom of the press, through the insinuation of this species of influence, is far more serious than any star chamber code of pains and penalties. For, in the latter case, the pride of man, which revolts at oppression, insures in the end a triumphant resistance; but in the former, the very weakness of his nature invites a subjugation of his independence.

This pecuniary censorship of the press must end in its utter prostitution to an indiscriminate support of the acts of the Government, however injurious to the rights and interests of the people.

Believing that no administration, if it be wise, virtuous, and patriotic, requires the aid of a Government press, and if it be not, that for precisely that reason it ought not have it, your committee propose, as far as practicable, the abolition of this branch of the Executive patronage.

1st. That the laws of the United States, hitherto printed under the directions of the Department of State, should be printed under that of the Clerks of the Senate and House of Representatives; and that they advertise for contracts to print them, giving the contract to the lowest bidder, according to the usual securities provided in all cases of public contracts.

2d. That the Secretary of State shall designate such printers as are appointed by the Legislature of each State to print its laws, to print those of the United States in said State, not exceeding one in each State.

3d. That the printers who print for both Houses of Congress shall print, within the District of Columbia, in their papers the laws of the United States and the advertisements of the Departments.

4th. That the job printing, stationery, and binding of each of the Departments shall be furnished by contract; proposals for which shall regularly be advertised for in the public prints, and according to the usual provisions attending such contracts; the contract given to the lowest bidder.

5th. That the distribution of the laws of the United States by public carriers be abolished, and that the former practice of transmitting them by mail be adopted.

6th. That one and all the Departments be limited by specific and moderate appropriations in subscribing for newspapers at the public expense—a practice which, in the extent to which it has prevailed, is expensive in its cost, and not less so in the diversion of the industry of the officers and clerks of the Departments; and that this privilege be limited exclusively to the head of the Department.

The committee, in terminating their investigation of the several Executive Departments, deem it necessary unequivocally to declare that they considered it no part of their duty in examining present abuses to seek out for precedents, remote or recent, to justify or palliate them; that such might have been found in some cases in the practice of previous administrations is altogether possible. Whenever such an issue has been presented to them, the only question which they have deemed proper for their consideration was, is the expenditure according to law? and was it made with a due regard for the public interest? Indeed, the existence of such precedents would only have called more loudly for reform.

FIXED AND CONTINGENT EXPENSES OF THE HOUSE.

"And that they further report whether the compensation of members of Congress should be reduced, and whether the fixed salaries of the officers of this House and its contingent expenses can with propriety be diminished."

Your committee are aware of the difficulties incident to the first branch of this resolution, as it is a subject which has often been discussed, and upon which there is yet great diversity of opinion. To all per diem compensations there is the intrinsic objection that they are apt to produce a tendency to indolence and waste of time in the agents employed, whilst there are many and serious objections to fixed salaries, in which no time is prescribed which shall be devoted to the discharge of the duties thus remunerated. In considering this subject in many of its relations your committee have deemed the pernicious and inconvenient duration of the alternate long sessions of Congress as one of the most serious evils attending the national legislation of the country, and visiting the heaviest expense on the contingent fund of the House. With a view of reducing the duration of the first session, which, in fact, will reduce very essentially the amount paid to members of Congress for their compensation, they recommend that the compensation of the members during the first session of each Congress be reduced to two dollars per day from and after the first Monday in April, if Congress should sit beyond that day. Before the first Monday in April, as well as during the second or short session to the fourth of March, they do not propose to recommend any reduction.

This plan is founded on the basis that three months for the second session and four for the first will be amply sufficient to do the public business, during which the full compensation now allowed is to be received. But if Congress, either from procrastination, short daily sessions, or an excessive indulgence in debate, should remain in session longer than the first Monday in April, then a sum not more than sufficient to cover the absolute expense of subsistence should be allowed during such prolongation of the session.

Your committee think that a uniform rule should be established in the calculation of mileage; that the cashier of the House be directed to obtain from each of the members the name of the next post office to his residence, and then procure from the Postmaster General an exact statement of the distance of that post office from the seat of Government, on which his mileage is to be computed. We believe great abuses have taken place from the various and arbitrary manner in which members have sometimes estimated their mileage—not taking post routes, but founding their calculations on the navigation of steamboats through all the sinuosities of large and extensive rivers. They would, moreover, recommend that the accounts of each member be certified by him on honor; and that the certificate state that he has deducted from his account every day on which he may have been absent from the seat of Government during the sitting of Congress.

And for all these purposes your committee will report a bill.

As it respects the number and fixed salaries of the officers of the House, they regret that, from the short time allowed them, compared with the comprehensiveness of their labors, they should have been unable to investigate this branch of the subject, together with the contingencies of the House, with the scrutiny they deserve. The opinion of the Clerk (an experienced officer) is certainly entitled to weight; and your committee will not venture to recommend any reduction of the latter, although they think, by a new distribution and classification of the labors of the clerks, it might be effected to perhaps a limited extent.

In relation to the contingent expenses of the House, much depends on the discretion of the Speaker of the House and the vigilance of the Clerk, but much more on the attention of the House to its appropriations and the amount of printing which may be ordered. It often happens that large documents are directed to be printed which, in fact, are altogether useless; and the evil is greatly increased when numerous copies are ordered, which, in many cases, swells the profit of the printer without the smallest benefit to the country.

Your committee consider the size of the documents as unnecessarily large, which arises, first, from a habit of prolixity and detail into which all the Departments are, more or less, liable to fall, more especially as a new practice has been introduced by the Secretaries of the Departments sending the reports of their clerks or heads of bureaus instead of condensing them and making them substantially their own communication; and, secondly, from the practice in printing the communications of using title pages for all of them. If the title be placed at the head of the communication, and the printing of the communication itself immediately follow, an essential saving in expense of binding as well as the cost of printing would accrue. This, together with an alteration of the mode of printing the figure or ruled work by substituting in many cases the octavo for large tables, would be productive of a valuable saving, for which they will report a joint resolution. They moreover strongly recommend to the consideration of the House the expediency of organizing as one of the standing committees of the House a committee to be entitled "The

Committee on Printing," to which the expenditures, alterations, and reforms on this subject should be confided, together with a reference of every document over one hundred pages communicated or reported to Congress, to report on the necessity or propriety of printing it before the House makes such order.

In the course of their examination of the printing of the House your committee ascertained that Messrs. Gales & Seaton, printers of the House, had deviated from the conditions of the resolution of Congress of the 3d of March, 1819, under which they were bound and had contracted to perform the printing.

The resolution directs "that all printing, other than rule or table work, is to be done in a small pica type, on royal paper, in pages of the same size as those of the last edition of the Laws of the United States, including the marginal notes."

By a comparison of the size of a page of the documents printed by Gales & Seaton since the 3d of March, 1819, with that of the edition of the Laws of the United States referred to in the resolution just cited, it is found that each page of the octavo size, small pica type, wants from 150 to 220 ems* of the size of the page of the edition of the Laws of the United States, by which the size of the page of the documents and journals of Congress has been reduced nearly one-seventh from the standard established by law.

By reference to the Appendix, all the information which your committee have collected, together with their correspondence with Messrs. Gales & Seaton, will appear, which they do not conceive that it is necessary to recapitulate. It will be sufficient to say that your committee are satisfied that the abbreviating the length and diminishing the width of the page, contrary to the express injunction of the resolution, have added, on all close printing of small pica type, an expense of seven per cent. excess to the United States. Messrs. Gales & Seaton, however, contend that the Government has gained as largely by the improved and economical mode in which they have brought out the table work, which your committee do not feel competent to decide. Of the default in the close printing they feel convinced, even from the examination of the witnesses of Messrs. Gales & Seaton, whilst they are ignorant how far the United States have been indemnified by the table work, or whether the manuscript documents now sent by the Departments do not coerce the altered mode of printing them, or whether Messrs. Gales & Seaton were not bound to bring them out in the precise and economical form in which they contend they are printed. It is due to these gentlemen to state that the diminution of the printed page was made not by their suggestion, and that they were ignorant of it until informed by their foreman that he had effected an arrangement for such a reduction in the size of the page with the Secretary of the Senate and the Clerk of the House of Representatives.

Your committee, desirous that justice should be done to Messrs. Gales & Seaton as well as to the United States, will hereafter offer a resolution for the appointment of three intelligent and disinterested printers to examine the whole of the documents printed by Gales & Seaton, and to report to the House at the next session the precise variance between the amount of the work actually done by Messrs. Gales & Seaton and the terms of the resolution.

Your committee subjoin a statement from the books of the Treasury of the total amount received by Messrs. Gales & Seaton as printers to Congress to 1827, inclusive.

For the Senate	$89,678 25
For the House of Representatives	182,205 12
	271,883 37

This does not include the printing of the present session, which will make the total received and receivable by them on the 1st of July at least $325,000. They received last year upwards of $72,000—a sum exceeding by $7,000 the total expense of printing and stationery of all the branches of the Government, as estimated by a committee of this House in 1819, which was computed at $65,000.

Among those savings in the contingent expenses of the House which may be called minute, but are valuable on the score of example, your committee would recommend that the practice of folding any other documents in the public stationery, except those printed by order of the House, be prohibited; for on inquiry they find that for documents, speeches, newspapers, pamphlets, &c., about 501 reams, at a cost of about two thousand two hundred dollars, have been already used the present session. And further, that the privilege given to each member to subscribe during the session of Congress for three daily papers at the public expense be abrogated. Independently of this abuse affording an evil example to the other branches of the Government, the indulgence must produce an abstraction of the attention of the member from the business of the House.

Finally, on the subject of retrenching our own expenditures, your committee would recommend that the practice, too often indulged in by the House, of voting to themselves copies of books in cases where extra editions have been ordered, be discontinued; and that all the contingent expenses be rigorously and inflexibly confined to such objects as may be indispensably necessary to the transaction of the public business, not to the luxury, ease, or convenience of the members.

And for this purpose they propose hereafter reporting sundry resolutions.

"*And further, that they inquire whether any modification of the Sinking Fund act can be made, with a view of producing a more speedy extinguishment of the public debt.*"

The views which your committee would have presented, and the measure which they would have recommended for the accomplishment of this most desirable object, have been anticipated by the bill reported, since the commencement of their labors, by the Committee of Ways and Means for carrying certain balances at once to the credit of the Sinking Fund without permitting them to accumulate in the Bank of the United States, producing no interest—they having nothing to add to this branch of the inquiry than to suggest for the consideration of the Committee of Ways and Means the propriety of directing an early exchange of the six per cent. stock now redeemable and hereafter redeemable at the pleasure of the Government for one bearing an interest of four and a half per centum. About half the public debt consists of six per cents, most of which will not probably be redeemed for at least a few years. As a general rule, the committee would abstain from any interference with the public funds or the circulation of the country; but a measure of economy may be adopted in relation to the six per cents actually redeemable, and for the redemption of which the means of the Treasury are not now adequate without in any manner disturbing the currency of the country. The actual Government rate of interest is now only four per cent.; and there is no substantial reason why we should continue to pay annually six per cent. on a stock which we may redeem at any moment we please. If the present holders are unwilling to

* The em is a technical term, and means a square of the size type used.

convert their stocks into others bearing an interest of four and a half per cent., which is above the current rate, your committee would recommend that they be paid off through a temporary loan redeemable at the pleasure of Government. Former measures of this character, before these stocks were actually redeemable, were attended with some difficulty in their execution; but now, that they may be redeemed or not at the option of the Government, it is for us to say whether we will pay from one and a half to two per cent. excess of interest annually on some twenty millions of our debt. By such a measure there would be an annual reduction of the interest on the public debt of about $300,000—a measure of economy not unworthy the attention of Congress.

In closing this report, in which the multiplicity of subjects confided to your committee has baffled every effort to compress it within such limits as would have been acceptable to themselves and not fatiguing to the House, they have supposed that a statistical table would be satisfactory, showing the gradual increase of the income and expenditures of this Government from 1789 to 1827 inclusive, which they have prepared from documents obtained from the Treasury and have appended to this report, marked No. 10. It will be seen by reference to this document that under General Washington's administration the expenses of the Federal Government averaged, from 1792 to 1796 inclusive, $2,794,221 81 annually, excluding, of course, the charges on the Treasury on account of the public debt. For the four years' administration of the elder Mr. Adams, $5,337,087 79. In the eight years under Mr. Jefferson, $5,137,598 61. In 1809, 1810, and 1811, under Mr. Madison's, before the war, $6,106,119 76. In 1822, 1823, and 1824, under Mr. Monroe, (after the expenses of the war and its arrearages were paid,) $9,980,647 60, excluding, for obvious reasons, the five millions which were paid in 1824 on account of the purchase of Florida. Under the present administration the same class of expenses, during the years of 1825, 1826, and 1827, have averaged the sum of $12,427,754 60.

The steadily progressive increase of our expenditure shows the tendency of all Governments, however free, to a gradual accumulation in the variety and expensiveness of their establishments; and although for these aggregate expenses the Executive cannot be held solely responsible, as many of them are the result of the legislation of Congress, yet the amount is made up, in part, of many sums, the disbursement of which depends upon his discretion, to say nothing of the influence which he has the power of exercising over fixed and specific appropriations which are usually made on estimates or recommendations of the Executive, and hence, primarily as well as ultimately, under his control.

That frugality is a virtue not only essential to the purity but to the very existence of a Republic, is a cardinal maxim which cannot too often be inculcated; and your committee know not where to find its lessons better enforced than by the example of that Chief Magistrate who has left us his precepts in these truths which may well be said to form the chart and compass by which this confederate Government ought to be steered, and upon which the safety of its voyage so much depends:

"Considering the general tendency to *multiply offices and dependencies, and to increase expense* to the ultimate term of burden which the citizen can bear, it behooves us to avail ourselves of every occasion which presents itself for taking off the surcharge; that it never may be seen *here*, that, after leaving to labor the smallest portion of its earnings on which it can subsist, Government shall itself consume the residue of what it was instituted to guard. In *our care*, too, of the public contributions intrusted to our direction, it would be prudent to multiply barriers against their dissipation *by appropriating specific sums to every specific purpose susceptible of definition; by disallowing all applications of money varying from the appropriation in object, or transcending it in amount; by reducing the undefined field of contingencies, and thereby circumscribing discretionary powers over money;* and by bringing back to a single Department all accountabilities for money, where the examination may be prompt, efficacious, and uniform."

In conclusion, your committee are aware that the session is too far advanced to allow them to indulge the hope that all of the reforms they propose can be acted on at present; but they must be permitted to remark, that however irksome the task they have performed, and revolting in some of its features, (for retrenchment in the usual understanding of the term is considered as parsimony, and "all parsimony is of a quality approaching to unkindness, as every reform must operate as a sort of punishment,") they will nevertheless be abundantly rewarded if, in the end, they have struck out a single truth which can add anything to the purity, justice, and economy with which the affairs of this Republic should be administered.

APPENDIX.

No. 1.

WASHINGTON, *February* 13, 1828.

SIR: I do myself the honor of transmitting you a copy of a resolution adopted yesterday by the Committee on Retrenchment, and beg leave to solicit your attention to that part of it relating to your Department, from which the committee will be happy to receive the information required.

I have the honor to be, very respectfully, your obedient servant,

J. HAMILTON, JR., *Chairman.*

IN COMMITTEE ON RETRENCHMENT, *February* 12, 1828.

Resolved, That the chairman of the committee address a letter to the head of each of the Executive Departments and of the Post Office Department, requesting information whether, in their opinion, there be any officers in either of those Departments whose services may be dispensed with without detriment to the public interest, or if the salaries of any of them can be reduced consistently with justice and propriety, and, in general, whether any of the expenses incident to those Departments can be reduced without impairing the efficiency of their operations.

No. 2.

DEPARTMENT OF STATE, *Washington, February* 29, 1828.

SIR: I have received the letter which, as chairman of the committee of the House of Representatives on retrenchment, you did me the honor to address to me on the 13th instant, transmitting a copy of a resolution which had been adopted by the committee, and, having given the subject embraced in the resolution attentive examination and the most respectful consideration, I beg leave now to communicate my answer to be laid before the committee. The resolution, in substance, calls for the expression of my opinion, first, whether there be any officers in the Department of State whose services may be dispensed with without detriment to the public interest; secondly, whether the salaries of any of them can be reduced consistently with justice and propriety; and, thirdly, in general, whether any of the expenses incident to this Department can be reduced without impairing the efficacy of its operations.

As to the first two objects of inquiry above mentioned, my opinion is that there can be no reduction in the number of the officers employed in the Department of State without detriment to the public interest, nor in the salaries of any of them without injustice or impropriety. Within a few years past there has been a great increase in the general business of this Department, arising from the progressive increase of the wealth and population of the country, and from the establishment of independent Governments upon this continent. The number of permanent American missions which we now send from this country is equal to the number that we send to continental Europe; and the public interest has required the creation of various consular and other commercial agencies in this hemisphere, but not in the same proportion. Although those missions were authorized and several of them had proceeded to their residences during the preceding administration, most of them have left the United States, and much the greater part of the other appointments referred to have been made during the present administration. These foreign agencies have greatly extended the correspondence of the Department, created a necessity for numerous translations from foreign languages, required much additional copying, and otherwise added to the labors of the Department. The committee will readily comprehend that the new duties arising from the above causes have rendered indispensable additional assistants to perform them, but the number of persons employed in the Department has not been increased in anything like an equal proportion with the increase of its business. So far from its being expedient to discharge any of those persons, the public service would be promoted by some addition to the number of clerks in the Patent Office; and an increase in the salary of its Superintendent, which has heretofore been repeatedly proposed, is again respectfully recommended. The receipts in that office are quite adequate to cover every expenditure already authorized and any that its additional wants may require. In respect to those wants I beg leave to refer to a letter which the Superintendent, though confined by a long and dangerous illness, has recently felt it his duty to address to me, and which, under the designation of the letter A, accompanies this communication.

Before I proceed to answer the third and last inquiry of the committee, whether any of the expenses incident to this Department can be reduced without impairing the efficacy of its operations, I ask permission to present some general and explanatory observations in respect to the disbursements of the public money which are made through the Department of State. These disbursements are made out of appropriations of two kinds; first, those in which both the amount of the appropriation and its particular object are specified; and, secondly, those in which, although the amount of the appropriation is limited and the general purpose of it is mentioned, its particular object is not definitively stated. The salaries of our diplomatic agents form an example of the first description of appropriation, as the contingent expenses of foreign intercourse do of the latter. The first depends exclusively upon the pleasure of Congress; and it is only over the last that a discretionary power is or can be exerted by the Executive, through the Department of State, in a course of administration. During my service in the Department I have endeavored to enforce the most rigid economy which appeared to me compatible with the public interest. Particular items of expenditure will vary from year to year according to exigencies, and the amount of disbursement will consequently be greater or less. There has been, for example, a vast deal of extra copying in the Department during the last two or three years. The papers relating to our northeastern boundary, consisting of upwards of twenty manuscript volumes, and numerous maps and other detached papers, have been twice transcribed in that time. But the total amount of appropriations for the service of this Department has been progressively diminishing during the last three years. On that subject, as well as the expenditures of the Department, I beg leave to present to the committee, from the document marked B, accompanying this letter, the three following views:

The first is a comparison of the amount of appropriations made during each of the last three years of the preceding administration with that made during each of the first three years of the present, applicable to the public service, through the agency of this Department.

LAST ADMINISTRATION.		PRESENT ADMINISTRATION.	
1823	$154,800	1826	$350,932
1824	309,350	1827	290,550
1825	336,050	1828	89,550
	800,200		731,032

The cause of the smaller amount of appropriation for the year 1823 compared with several succeeding years was, that the sum of $100,000, which, by the act of May 4, 1822, was appropriated for such missions to the independent nations on the American continent as the President of the United States might deem proper, had remained in the Treasury unexpended. The appropriation for 1825 is placed under the last administration; because it was, in fact, made, and the estimates for the public service were prepared, under that administration, although the disbursements of it took place, in conformity with those estimates, under the present. The aggregate amount of appropriations during the latter term of three years is less by $69,168 than in the former; and, excluding the appropriation in 1826 of $40,000 for the Panama mission, (of which $26,953 52 only was expended,) which will not be an occasion of permanent expenditure during each successive year of the latter term, the amount appropriated, in comparison with the year immediately preceding, has progressively decreased, until that for the service of the present year has declined as low

as $89,550, a little more than one-fourth of the amount appropriated in the last year of the preceding administration. I do not wish to be understood as stating that the smallness of the sum appropriated for the current year is attributable to permanent retrenchments, and is therefore to be regarded as the standard for future years; but it is the effect of economical savings from former appropriations, all of which might have been disbursed if there had been a disposition to indulge in extravagance.

The next view, which is now offered to the committee, is that of a comparison of the *actual expenditures* during the last three years of the past and the same period of the present administration. The expenditures of—

LAST ADMINISTRATION.		PRESENT ADMINISTRATION.	
1822	$173,879 51	1825	$306,731 74
1823	314,668 56	1826	255,296 20
1824	270,731 27	1827	287,463 42
	759,279 34		849,491 36

The amount during the latter term exceeds that of the former by $90,212 02; but this difference may be satisfactorily accounted for. In the first place, there was a remittance in the month of December last of $70,000 to our European bankers, which is charged to the service of the year 1827, although, in point of fact, it will be disbursed in the year 1828. In the next place, the expenditure of the year 1822 amounted only to the sum of $173,879 51; because the sum appropriated to the missions to the new American nations was not applied in that year. It was in succeeding years that those missions were despatched; and it has been only since the commencement of the present administration that all of them have been put in operation, and that the entire expense, therefore, of maintaining the whole of them has been incurred. A comparison of the expenditure of the last two years of the past administration, with the two years of the present administration, though, for the reasons just mentioned, still operating unfavorably to the latter, will be more just. The aggregate amount of the expenditures of the years 1823 and 1824 was $585,399 83; and the average of each year was $292,699 91½. The aggregate amount of the expenditures of the years 1825 and 1826 was $562,027 94; and the average of each year was $281,013 97. The average expenditure of each of the three years of the present administration, being $283,163 78⅔, although including the before mentioned recent remittance, and the expense of the mission to Tacubaya, is less than the average of the last two years of the past administration. The preceding views of appropriation are exclusive of the salaries of the Secretary and clerks employed in the Department.

I have stated that the small amount of appropriation required for the service of the present year was the result of economical savings out of previous appropriations. This will be manifest from the last view, which I now take the liberty of presenting to the committee, of the appropriations and expenditures during the years 1825, 1826, and 1827, under those heads of appropriation, in the application of which a discretionary control is exercised through the Department of State.

Those heads are, first, contingent expenses of foreign intercourse; secondly, intercourse with Barbary Powers; thirdly, relief and protection of American seamen; and, fourthly, the contingent expenses of the Department. The total amount of appropriations under the first head, for the three years of 1825, 1826, and 1827, was $111,000; and the total amount at the service of the Department, including a balance of appropriation for the year 1824, and also some small items of repayment, was $126,420 05; the actual disbursement during the three years 1825, 1826, and 1827 was $80,567 97; leaving an unexpended surplus of $46,852 08. The total amount appropriated during the same three years, for intercourse with the Barbary Powers, was $80,000; and the entire sum at the disposal of the Department, including a balance of the sum appropriated for 1824, was $100,450. The actual expenditure during those three years was $55,700 29; leaving an unexpended balance of $44,749 71. The total amount for the relief and protection of American seamen at the disposal of the Department during the same three years was $99,678 84; the total expenditure was $87,698 17; leaving an unexpended balance of $11,980 67. The total amount at the command of the Department for its contingent expenses during the same period of three years was $97,863; the actual expenditure for the same term, being $90,305, left a surplus of $7,558.

This third and last view is taken from a summary statement of moneys appropriated and expended under certain heads of appropriations, for the years 1822, 1823, 1824, 1825, 1826, and 1827, which is hereto annexed, designated by letter C, to the whole of which the attention of the committee is respectfully invited.

During the present administration there has been a permanent reduction in the grade of two, and a temporary reduction in another of our missions on this continent, from that of an Envoy Extraordinary and Minister Plenipotentiary to a Chargé d'Affaires. And I am induced to believe that one or two of our American missions may be abolished, at a day not very distant, without injury to the public interest. In respect to those branches of expenditure which have been placed, by long established usage, under the control of the Executive, any retrenchment of which they are susceptible must, from the nature of the case, depend upon the exercise of a sound and responsible discretion. Without being able now to state to the committee any particular reduction which can be made in those branches of expenditure, I can only assure them that, so far as the application of that discretion depends upon me, I shall continue to be animated by the desire I have ever felt to observe all practicable economy.

Without being perfectly sure that the inquiries of the committee extended beyond the officers immediately concerned in the Department of State, and the expenses incident to it within the city of Washington, I thought it safer to act on the supposition of their having contemplated a more comprehensive inquiry into the disbursements of the public money wherever made, and the utility of existing officers, wherever their sphere of action may be, under the direction of the Department of State.

I have the honor to be, with great respect, your obedient servant,

H. CLAY.

Hon. JAMES HAMILTON, Jr., *Chairman, &c.*

P. S.—*March* 5, 1828.—This letter was prepared at the time it bears date; but its transmission has been delayed from that time to procure the certified statements from the Treasury which accompany it, and which, from the press of business, could not be procured until this day.

H. CLAY.

B.

Appropriations.

For what object.	1823.	1824.	1825.	1826.	1827.	1828.
Contingent expenses of the Department of State, including the printing, &c., of the laws	$18,800	$27,350	$25,550	$28,095	$28,050	$27,550
Diplomatic purposes	74,000	149,500	173,500	147,500	151,000	49,000
Contingent expenses of foreign intercourse		40,000	40,000	40,000	30,000	
Missions to the independent nations on the American continent						
Relief and protection of distressed American seamen		40,000	35,000	35,000	25,000	9,000
Treaty with Spain of the 22d of February, 1819	18,000					
Prize causes	8,000	4,000	4,000	4,000	4,000	4,000
Sixth and seventh articles of the treaty of Ghent	16,000	16,000	16,000	16,000	10,000	
First article of the treaty of Ghent	20,000	2,500	12,000	10,337	22,500	
Intercourse with the Barbary Powers		30,000	30,000	30,000	20,000	
Mission to the Congress of Panama				40,000		
Total	154,800	309,350	336,050	350,932	290,550	89,550

B—Continued.

Expenditures.

For what object.	1822.	1823.	1824.	1825.	1826.	1827.
Contingent expenses of the Department of State, including the printing, &c., of the laws	$9,000 00	$22,550 00	$22,000 00	$28,300 00	$32,545 00	$29,460 00
Diplomatic purposes	86,014 78	101,338 56	108,898 47	159,603 82	152,476 90	117,126 55
Contingent expenses of foreign intercourse	23,648 88	30,584 37	20,145 73	25,474 95	18,627 07	36,248 63
Missions to the independent nations on the American continent		69,520 00	28,669 72			
Relief and protection of distressed American seamen	13,660 40	25,984 28	38,056 96	33,536 17	20,061 15	30,697 68
Treaty with Spain of the 22d of February, 1819	25,770 21	20,272 93	15,946 17	1,125 00		
Prize causes		12,000 00		8,000 00		4,000 00
Sixth and seventh articles of the treaty of Ghent	14,742 24	13,394 00	14,136 44	12,583 13	10,500 00	11,765 06
First article of the treaty of Ghent		10,014 20	12,327 78	12,000 00	10,000 00	13,706 44
Intercourse with the Barbary Powers	1,043 00	9,020 22	10,550 00	26,108 67	2,086 08	26,505 54
Mission to the Congress of Panama					9,000 00	17,953 52
Total	173,879 51	314,668 56	270,731 27	306,731 74	255,296 20	287,463 42

TREASURY DEPARTMENT, *Register's Office, March* 5, 1828.

JOSEPH NOURSE, *Register.*

C.

Summary statement of the moneys appropriated and expended under the following heads of appropriation during the years 1822, 1823, 1824, 1825, 1826, *and* 1827.

DIPLOMATIC DEPARTMENT.

Balance of appropriation for 1821	$38,588 09
Appropriation made in 1822	83,000 00
Repayments in 1822	7,563 85
Appropriation made in 1823	74,000 00
Repayments in 1823	2,557 59
Appropriation made in 1824	149,500 00
Repayments in 1824	101 13
	355,310 66
Expenditure made in 1822	$93,578 63
Expenditure made in 1823	103,886 15
Carried to the surplus fund in 1823	2,557 59
Expenditure made in 1824	108,999 60
Carried to surplus fund in 1824	101 13
	309,123 10
Balance of appropriation December 31, 1824	46,187 56
	355,310 66

Balance of appropriation for 1824	$46,187 56
Appropriation made in 1825	173,500 00
Repayments in 1825	12,832 74
Appropriation made in 1826	147,500 00
Repayments in 1826	317 29
Appropriation made in 1827	151,000 00
Repayments in 1827	3,905 95
	535,243 54

Expenditure made in 1825	$172,436 56
Carried to surplus fund December 31, 1825	6,075 12
Expenditure made in 1826	152,794 19
Carried to surplus fund December 31, 1826	317 29
Expenditure made in 1827	121,032 50
	452,655 66
Balance of appropriation December 31, 1827	82,587 88
	535,243 54

CONTINGENT EXPENSES OF FOREIGN INTERCOURSE.

Balance of appropriation of 1821	$60,683 69
Appropriation made in 1824	40,000 00
Repayment in 1824	2,547 88
	103,231 57

Expenditure made in 1822	$23,648 88
Carried to surplus fund in 1822	6,351 12
Expenditure made in 1823	30,584 37
Carried to surplus fund in 1823	99 32
Expenditure made in 1824	22,693 61
Carried to surplus fund in 1824	2,547 88
	85,925 18
Balance of appropriation December 31, 1824	17,306 39
	103,231 57

Balance of appropriation for 1824	$17,306 39
Appropriation made in 1825	40,000 00
Repayments in 1825	97 73
Appropriation in 1826	40,000 00
Repayments in 1826	5 93
Appropriation in 1827	30,000 00
Repayments in 1827	10 00
	127,420 05

Expenditure made in 1825	$25,572 68
Carried to surplus fund in 1825	97 73
Expenditure made in 1826	18,633 00
Carried to surplus fund in 1826	5 93
Expenditure made in 1827	36,258 63
	80,567 97
Balance of appropriation December 31, 1827	46,852 08
	127,420 05

INTERCOURSE WITH THE BARBARY POWERS.

Balance of appropriation of 1821	$84,000 00
Repayments in 1822	1,200 00
Repayments in 1823	646 12
Appropriation made in 1824	30,000 00
	115,846 12

Expenditure made in 1822	$2,243 00
Carried to surplus fund in 1822	39,757 00
Expenditure made in 1823	9,666 34
Carried to surplus fund in 1823	34,179 78
Expenditure made in 1824	10,550 00
	96,396 12
Balance of appropriation December 31, 1824	19,450 00
	115,846 12

Balance of appropriation for 1824	$19,450 00
Appropriation in 1825	30,000 00
Appropriation in 1826	30,000 00
Repayments in 1826	1,000 00
Appropriation in 1827	20,000 00
	100,450 00

Expenditure in 1825	$26,108 67
Expenditure in 1826	3,086 08
Carried to surplus fund in 1826	1,000 00
Expenditure in 1827	26,505 54
	56,700 29
Balance of appropriation December 31, 1827	43,749 71
	100,450 00

RELIEF OF SEAMEN.

Balance of appropriation of 1821	$88,541 62
Repayment in 1822	671 70
Repayment in 1823	476 59
Appropriation made in 1824	40,000 00
Repayments in 1824	667 37
	130,357 28

Expenditure made in 1822	$14,332 10
Carried to surplus fund in 1822	33,819 09
Expenditure made in 1823	26,460 87
Carried to surplus fund in 1823	14,941 20
Expenditure made in 1824	38,724 33
Carried to surplus fund in 1824	667 37
	128,944 96
Balance of appropriation December 31, 1824	1,412 32
	130,357 28

Balance of appropriation for 1824	$1,412 32
Appropriation for 1825	35,000 00
Repayments in 1825	296 12
Appropriation for 1826	35,000 00
Repayments in 1826	680 36
Appropriation in 1827	25,000 00
Repayments in 1827	2,290 04
	99,678 84

Expenditure made in 1825	$33,832 29
Expenditure made in 1826	20,741 51
Expenditure made in 1827	33,124 37
	87,698 17
Balance of appropriation December 31, 1827	11,980 67
	99,678 84

TREATY WITH SPAIN OF FEBRUARY 22, 1819.

Balance of appropriation of 1821	$37,000 00
Appropriation made in 1822	30,000 00
Repayments in 1822	5,662 37
Appropriation made in 1823	18,000 00
Appropriation made in 1824	9,706 84
Repayments in 1824	823 13
	101,192 34
Expenditure made in 1822	$31,432 58
Expenditure made in 1823	29,979 77
Carried to surplus fund in 1823	2,688 56
Expenditure made in 1824	16,769 30
Carried to surplus fund in 1824	2,322 13
	83,192 34
Balance of appropriation December 31, 1824	18,000 00
	101,192 34
Balance of appropriation for 1824	$18,000 00
Repayment in 1825	240 77
Repayment in 1826	327 45
	18,568 22
Expenditure made in 1825	$1,365 77
Carried to surplus fund December 31, 1825	16,875 00
Carried to surplus fund December 31, 1826	327 45
	18,568 28

SIXTH AND SEVENTH ARTICLES OF THE TREATY OF GHENT.

Balance of appropriation of 1821	$2,595 48
Appropriation made in 1822	12,500 00
Appropriation made in 1823	16,000 00
Repayments in 1823	2,606 00
Appropriation made in 1824	16,000 00
	49,701 48
Expenditure made in 1822	$14,742 24
Expenditure made in 1823	16,000 00
Carried to surplus fund in 1823	2,606 00
Expenditure made in 1824	14,136 44
	47,484 68
Balance of appropriation December 31, 1824	2,216 80
	49,701 48
Balance of appropriation for 1824	$2,216 80
Appropriation for 1825	16,000 00
Appropriation for 1826	16,000 00
Appropriation for 1827	10,000 00
	44,216 80
Expenditures made in 1825	$12,583 13
Expenditures made in 1826	10,500 00
Expenditures made in 1827	11,765 06
	34,848 19
Balance of appropriation December 31, 1827	9,368 61
	44,216 80

FIRST ARTICLE OF THE TREATY OF GHENT.

Appropriation made in 1823	$20,000 00
Appropriation made in 1824	2,500 00
	22,500 00
Expenditure made in 1823	$10,014 20
Expenditure made in 1824	12,327 78
	22,341 98
Balance of appropriation December 31, 1824	158 02
	22,500 00
Balance of appropriation for 1824	$158 02
Appropriation for 1825	12,000 00
Repayment in 1825	1,200 00
Appropriation in 1826	10,337 00
Appropriation in 1827	22,500 00
	46,195 02
Expenditure made in 1825	$13,200 00
Expenditure made in 1826	10,000 00
Carried to surplus fund in 1826	158 02
Expenditure made in 1827	13,706 44
	37,064 46
Balance of appropriation December 31, 1827	9,130 56
	46,195 02

PRIZE CAUSES.

Balance of appropriation of 1821	$8,000 00
Repayments in 1822	675 00
Appropriation in 1823	8,000 00
Appropriation in 1824	4,000 00
	20,675 00
Carried to surplus fund in 1822	$4,675 00
Expenditure made in 1823	12,000 00
	16,675 00
Balance of appropriation December 31, 1824	4,000 00
	20,675 00
Balance of appropriation for 1824	$4,000 00
Appropriation for 1825	4,000 00
Appropriation for 1826	4,000 00
Appropriation for 1827	4,000 00
	16,000 00
Expenditure made in 1825	$8,000 00
Expenditure made in 1827	4,000 00
	12,000 00
Balance of appropriation December 31, 1827	4,000 00
	16,000 00

MISSIONS TO THE INDEPENDENT NATIONS ON THE AMERICAN CONTINENT.

Appropriation made in 1822	$100,000 00
Expenditure made in 1823	$69,520 00
Expenditure made in 1824	28,669 72
Carried to the surplus fund in 1824	1,810 28
	100,000 00

MISSION TO THE CONGRESS OF PANAMA.

Appropriation in 1826	$40,000 00
Expenditure made in 1826	$9,000 00
Expenditure made in 1827	17,953 52
	26,953 52
Balance of appropriation December 31, 1827	13,046 48
	40,000 00

CONTINGENCIES OF THE DEPARTMENT OF STATE.

Balance of appropriation of 1821	$9,608 00
Appropriation made in 1822	13,950 00
Appropriation made in 1823	18,800 00
Appropriation made in 1824	27,350 00
	69,708 00
Expenditure made in 1822	$9,000 00
Expenditure made in 1823	22,550 00
Expenditure made in 1824	22,000 00
	53,550 00
Balance of appropriation December 31, 1824	16,158 00
	69,708 00
Balance of appropriation for 1824	$16,158 00
Appropriation for 1825	25,550 00
Appropriation for 1826	28,095 00
Repayment in 1826	10 00
Appropriation for 1827	28,050 00
	97,863 00
Expenditure made in 1825	$28,300 00
Expenditure made in 1826	32,545 00
Expenditure made in 1827	29,460 00
	90,305 00
Balance of appropriation December 31, 1827	7,558 00
	97,863 00

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, March* 5, 1828.

D.

DEPARTMENT OF STATE, *Washington, March* 17, 1828.

SIR: Your letter of the 14th instant, as chairman of a sub-committee appointed by the committee of the House of Representatives on retrenchment, making certain inquiries in respect of a remittance of $70,000, alluded to in my letter to the chairman of that committee of the 29th ultimo, was received the day after its date, and I have now the honor to communicate the following answer.

The practice of the Department of State is to employ two banking houses in Europe of established credit and character—one at London and the other at Amsterdam—to pay the expenses of the foreign service of the Government connected with our diplomatic corps, consular and other public agencies. For the purpose of defraying those expenses, remittances are made from time to time to the bankers, who regularly account to the Department. This practice is coeval with the Government.

On the 5th day of December last, requisitions were made by this Department on the Treasury for $70,000 to be remitted to our European bankers. The communication which I made to the chairman of the Committee on Retrenchment in respect to the remittance was founded on the day when the requisitions were made at this office, and not on that when the bills were actually purchased at another office, or when they were transmitted to Europe. The prompt attention usually paid at the Treasury did not allow me to doubt that in this instance the requisitions had been complied with without unnecessary delay. It appears, in point of fact, from a statement from the Treasury, herewith transmitted, designated No. 1, that $39,000 was remitted on the 17th day of December, 1827, and $31,000 on the 17th day of January, 1828. The total amount, $70,000, was chargeable to appropriations made prior to that for the service of 1828. The same Treasury statement shows the heads of appropriations on account of which

the remittance has been made, and the object of public expenditure to which it is applicable. The bankers will give credit for the amount in their general account current.

From the time the Treasury received the above-mentioned requisitions of the Department of State, or from that on which the bills were purchased, (as the one or the other mode of keeping the account happens to prevail at the Treasury,) the Department of State became chargeable, and it is presumed to have been charged with the above sum of $70,000; and it must have been so charged on account of appropriations made prior to the year 1828. Its credit, therefore, with the Treasury, in consequence of those appropriations, was reduced by the amount of that sum of $70,000 from the one period or the other above mentioned. But the disbursement of the remittance must be made in the year 1828, or at least subsequent to the year 1827. And in any account exhibiting the actual expenditures of the Department they ought to be strictly charged to the year when incurred.

Hoping that the explanations and Treasury statement now communicated will afford to yourself and the sub-committee all the information requested in your letter,

I have the honor to be, with great respect, your obedient servant,

H. CLAY.

Hon. C. A. WICKLIFFE, *&c., &c.*

No. 1.—*Remittances to Europe.*

To what place.	Date of requisition.	Date of remittance.	Object.	Am't of requisition.	Amount of the bills.	Rate of exchange.	Tenor.
				Dollars.	£ s. d.		
London	Dec. 5, 1827	Dec. 17, 1827	Diplomatic	25,000	5,044 16 10		
Do.	do.	do.	Relief and protection of seamen	5,000	1,008 19 4		
Do.	do.	do.	Intercourse with the Barbary Pow'rs	5,000	1,008 19 4		
Do.	do.	do.	Prize causes	4,000	807 3 6		
				39,000	7,869 19 0	11¼ per cent.	60 days' sight.
					Guilders.		
Amsterdam	Dec. 5, 1827	Jan. 17, 1828	Diplomatic	25,000	36,387 83	41½ cts. per gr.	Not expressed.
Do.	do.	do.	do		1,853 80		
Do.	do.	do.	do		2,143 90		
Do.	do.	do.	do		5,000 00		
Do.	do.	do.	do		5,000 00		
Do.	do.	do.	do		5,000 00		
Do.	do.	do.	do		5,000 00		
					23,997 70	41½ cts. per gr.	2 months' sight.
Do.	do.	do.	Relief and protection of seamen	2,000	4,804 16	41½ cts. per gr.	Not expressed.
Do.	do.	do.	Prize causes	4,000	9,609 14	do.	Do.
				31,000			

I certify the above statement to be correct, and that the remittances therein mentioned were made to the bankers of the United States in London and Amsterdam, in pursuance of requisitions from the Secretary of State now on file in this office.

TREASURY DEPARTMENT, *March* 15, 1828.

EDWARD JONES, *Chief Clerk.*

E.

TREASURY DEPARTMENT, *Register's Office, May* 10, 1828.

SIR: I have the honor to state, in reply to your letter of the 9th instant, that of the $70,000 of remittances contained in the statement of the chief clerk of this Department, the sum of $39,000 only is contained in the statement of expenditures, as prepared at this office on the 5th March last, and that the balance of $31,000 is a charge on the appropriations of that Department for the year 1828. I transmit herewith "a statement of the sums remitted to Europe for the service of the Department of State between the 7th day of October and the last day of December of the year 1824, and the sums remitted to Europe for the service of that Department between the same dates in the year 1827, showing, in each case, the periods when the bills remitted became payable.

I am, sir, very respectfully, your obedient servant,

JOSEPH NOURSE, *Register.*

Hon. JAMES HAMILTON.

Statement of the sums remitted to Europe for the service of the Department of State between the 7th of October and the last day of December of the year 1824, *and the sums remitted to Europe for the service of that Department between the same dates in the year* 1827; *showing, in each case, the periods when the bills remitted became payable.*

Date of the registry of the bills.	To what place.	When payable.	Amount.		
1824.			£ s. d.	Guilders.	
Oct. 7	*London	60 days after sight	1,600 00 00		$7,786 66
23	†Amsterdam	do		20,000	10,250 00
23	†Amsterdam	do		5,000	
23	*London	do	1,400 00 00		16,650 00
23	*London	do	679 5 00		
23	*London	15 days after sight	295 15 00		
23	*London	60 days after sight	1,000 00 00		
Dec. 1	†London	do	4,109 11 9½		20,000 00
					54,686 66
1827.					
Dec. 17	London	60 days after sight	807 3 6		4,000 00
17	London	do	1,008 19 4		5,000 00
17	London	do	5,044 16 10		25,000 00
17	London	do	1,008 19 4		5,000 00
					39,000 00

* Credited by bankers in 1824. † Credited by bankers in 1825.

JOSEPH NOURSE, *Register.*

TREASURY DEPARTMENT, *Register's Office, May* 10, 1828.

No. 3.

TREASURY DEPARTMENT, *March* 5, 1828.

SIR: I had the honor to receive on the 14th of last month your letter of the 13th, addressed to me in pursuance of a resolution of the Committee on Retrenchment of the House of Representatives, requesting to be informed whether, in my opinion, there be any officers in this Department whose services may be dispensed with without detriment to the public interest, or if the salaries of any of them can be reduced consistently with justice and propriety; and, in general, whether any of the expenses incident to this Department can be reduced without impairing the efficacy of its operations.

In reply I beg leave to state that there are at present ten offices annexed to this Department, viz: the Comptroller's, the Treasurer's, the Auditor's, the Register's, that of the Commissioner of the General Land Office, the Second Comptroller's, the Second Auditor's, the Third Auditor's, the Fourth Auditor's, and the Fifth Auditor's.

There have heretofore existed as appendages to the Department the offices of Assistant Secretary of the Treasury, Commissioner of Revenue, Accountant of the War Department, Purveyor of Public Supplies, Accountant of the Navy Department, and Additional Accountant of the War Department, all of which have been abolished.

Of the ten subsisting offices first above enumerated, six have been coeval, or nearly so, in effect, though not under the same names, with the earliest establishments of the Government. Those of the ten that were created last, viz: the Second Comptroller's, Second, Third, Fourth, and Fifth Auditor's, were created by the act of March 3, 1817, under a special report embodying the reasons for the same, made to the Senate in President Madison's time, (December 16, 1816,) by the heads of the Executive Departments. By the same act the offices of Accountant and Additional Accountant of the War Department and Accountant of the Navy Department were abolished. The further recommendations of that report, to establish an entirely new Executive Department, to be denominated the Home Department, and a solicitorship to the Treasury, were not adopted by Congress.

Of the officers, therefore, who are now auxiliary to the business of this Department, there are, in my opinion, none that can be advantageously dispensed with, or whose salaries can be reduced consistently with justice and propriety. They have all been created by Congress on full deliberation. Dividing the time since the formation of the present Government into three periods, the first from the 4th of March, 1789, to the close of 1800; the second from the 1st of January, 1801, to the close of 1814; the third from the 1st of January, 1815, to the close of 1827, and the average annual revenue of the nation for the first period is found to be $5,637,550; for the second period, $14,000,156; for the third period, $22,277,903. The average annual expenditure for the first period stands at $7,690,830; for the second, at $17,612,434; and for the third, at $27,998,460. The various loans obtained since the formation of the Government are not included in the receipts of revenue. The expenditures embrace all payments on account of the debt, as well revolutionary as that contracted since the purchase of Louisiana and Florida, and other heavy payments for objects not belonging to the ordinary and annual expenses of Government. This progressive increase in the public revenue, the result of the increase in the population, wealth, and general business of the nation, marks the necessity of progressive increase in the establishments of this Department, under the review of which, as to a common centre, every item of revenue and expenditure is brought.

How far all the details of business in the several offices of the Department might be carried on without detriment to the public interest after dispensing with any portion of the clerks at present employed in them, or how far the salaries of any might be reduced consistently with justice and propriety, or, in

general, whether the expenses incident to any of them could be reduced without impairing the efficacy of their operations, I have not on my own view felt able to decide, without more opportunities of investigation than I could command at this season, or more delay than would be compatible with the duty of affording the committee a timely reply. But I called by letter upon each of the officers charged by law with the immediate direction of the business of the ten offices in question to make report to me under each of the points above specified, and to do so in as full and precise a manner as the terms and spirit of the resolution appear to demand. Their reports have been made accordingly, and I have the honor to enclose them herewith, numbered from 1 to 10, inclusive.

Regarding the business of the chief office of the Department, that of the Secretary, it is my opinion that no retrenchments can be made with advantage to the public. On the contrary, I take leave respectfully to state that I think the public interest requires that there should be another principal clerkship established in it. Besides its own proper duties, which are of daily detail, as well as of extensive range, its duty of superintendence over other offices of the Department is constant. Hence, whilst each of the other Executive Departments has had one principal clerk allowed to it, it has been the past policy of the Government to allow to the Secretary of the Treasury two, from the more multifarious and complicated structure of the Treasury Department. The old act of 1792 made provision for two principal clerks for the Secretary's office. Two were also allowed during the incumbency of Mr. Gallatin, each of whom, at the close of that officer's service, received a compensation of two thousand dollars per annum. Under the conviction that the business of the office would go on more to the public advantage in all respects, and especially as regards promptitude and method, by having two principal clerks instead of one, I asked the Committee of Ways and Means for an appropriation for two in 1826. The appropriation was not granted. The whole number of clerks in the Secretary's office at present is nine. The number was six during the whole of the first period of time indicated above, when the average annual revenue of the nation was but a fraction more than one-fourth of its present amount. During a part of the first period the office also had attached to it an Assistant Secretary. The act of May 7, 1822, which provided that all moneys appropriated for the use of the War and Navy Departments should be drawn from the Treasury by warrants of the Secretary, under special requisitions, in every case, from those Departments, instead of being drawn directly upon the Treasurer in capacity of agent of those two Departments, as had been the case before, created of itself a considerable increase of clerical labor in the office of the Secretary of the Treasury apart from the fourfold increase of revenue.

It belongs to this communication to add that, besides the recommendations for creating new offices and a new Department contained in the report to the Senate by the heads of the different Executive Departments in 1816, and which was carried into effect in part only by the act of 1817, as before mentioned, Mr. Secretary Crawford, in a distinct report to the same branch of the Legislature in January, 1818, recommended the appointment of a Solicitor to the Treasury in the strongest and most unequivocal terms. Hence I feel the more fortified in the opinion I presume to give that there are no unnecessary officers in the Treasury now, by referring to other opinions which have pronounced (on full examination more than ten years ago) an augmentation of the present number expedient.

I have not supposed that the resolution of the committee was designed to embrace officers at a distance who are under the direction of the Department as the organ of the President in executing the laws. I mean officers of the customs, and all other officers engaged in the collection of the public revenue in all the States and Territories of the Union. If it were intended to give to the resolution this scope, a reply to it would call for investigations the results of which could not be obtained and digested so as to present them in a shape that would hold out any hope of being satisfactory or useful during the present session of Congress. It may be sufficient to remark that these officers have all been created, the duties assigned, and their compensation fixed, directly or indirectly, by the legislative power of the country; and that I am not, under the existing information and lights before the Department, prepared to express an opinion that any of them could be dispensed with, or their compensation, or official expenditures be abridged, consistently with the principles stated by the committee. In the extensive ramifications of official duty to which the collection of a large revenue under numerous and complicated laws gives rise, it is far from impossible that abuses may exist calling for retrenchments at points that a thorough and searching examination might disclose. The same kind of examination might lead to the knowledge of cases where the public interest and justice to the individual would perhaps suggest the employment of more officers, and with compensations more adequate to the labor performed by them. On the last head there have been both complaints and resignations of late years. I allude more particularly to the Receivers of Public Moneys and the Registers in the land districts, a class of officers exposed to much labor and responsibility, and who are sometimes stationed in parts of the country where the expense of maintaining a family presses heavily.

I have the honor to remain, with great respect, your obedient servant,

RICHARD RUSH.

Hon. J. HAMILTON, Jr., *Chairman of Committee on Retrenchment, House of Representatives.*

No. 4.

NAVY DEPARTMENT, *February* 25, 1828.

SIR: I have had the honor to receive your letter of the 13th instant, transmitting a copy of a resolution adopted by the Committee on Retrenchment.

The Navy Register for 1828, which was prepared at this office and sent to the House of Representatives at the commencement of the year, and a copy of which is now enclosed, exhibits the number and compensation of all the officers who are in any way connected with or under the control of this Department.

They consist of officers of the Navy, properly so called, clerks, navy agents, naval storekeepers, naval constructors, and messengers.

To the first class it is not supposed that the present call applies. Should this suggestion be incorrect, I will cheerfully give the opinion entertained on the questions in the resolution as applicable to them, which will, however, be only a repetition of the views heretofore presented in official reports from this Department.

The navy agents, naval storekeepers, and naval constructors are located at places where such officers are indispensable, and are engaged diligently in the performance of duties which must, from the necessity of the service, be discharged. It is believed that an inspection of the Register will show that they cannot be dispensed with.

The only other persons under the control of this Department are the clerks and messengers.

I enclose a copy of a letter addressed, on the 21st January, 1826, to the Hon. Louis McLane, then chairman of the Committee of Ways and Means, which presented my opinion of the duties, &c., of the clerks at that time. I have seen no cause to change that opinion. On the contrary, it has been confirmed by every day's experience since; and I hesitate not to declare it as my conviction that public money would be saved and the public interest and accommodation promoted if two or three clerks were added to the number already in the Department. A delay of a few days in answering a call of Congress, in expediting a ship to sea, or in giving a direction or order necessary to the proper performance of some prescribed duty, will often occasion much greater loss of money than the amount of their salaries. The business of the Department in all its branches is constantly increasing. The applications for appointments alone have augmented to such an extent that more than one-half of the office hours of the Secretary, especially during the sessions of Congress, is consumed by visits from applicants and their friends. One clerk is almost constantly employed in attending to the correspondence on this subject; nor is it perceived how this can be avoided, although in nine cases out of ten neither the calls nor the correspondence can lead to any valuable end. A refusal to receive the visits or to answer the letters is uniformly followed by complaint and censure.

I believe it has not happened for years past that the Department has been able to perform its duties, after the greatest possible exertions and some delays, without calling in the aid of extra clerks, who, being ignorant of the proper manner of doing the labor assigned to them, often cause delay and inconvenience. Most of the duties performed by the clerks require not merely the ability to write a good hand and copy what is placed before them, but information, intelligence, sagacity, and experience.

I have the honor to enclose copy of a letter from the Commissioners of the Navy, as a part of this answer, and have only to add that I know of no officer in this Department whose services may, in my opinion, be dispensed with "without detriment to the public interest."

The Navy Register also affords a statement of the salaries or compensation received by each officer. Their amount is fixed by law in all cases, except those of the carpenters, who are omitted in the laws fixing the pay of the Navy; of the naval storekeepers and naval constructors, which is determined under the direction of the President, according to the labor and responsibility of the places where they are employed; and of the warrant and petty officers, which is fixed by the President, in virtue of the first section of the law passed on the 18th of April, 1814. In my "opinion" the salaries of none of them "can be reduced consistently with justice and propriety." I have heretofore expressed my "opinion" that "justice and propriety" require that the compensation of some of the officers of the Navy should be augmented.

I am in doubt whether the last inquiry, as to "the expenses incident to the Department," was intended to extend to the general operations of the naval service, or to be confined to the expenses of this office. If to the former, I have, respectfully, to refer to reports heretofore made, and which have repeatedly urged certain changes in the naval service as conducive to efficiency and economy; especially to one to the House of Representatives, dated January 24, 1824, and two to the Senate, of January 1, 1825, and January 12, 1828. I believe that the plans proposed in those reports are calculated to lessen the expenses of the service.

If the inquiry be directed solely to this office, my answer is, that the expenses of it consist of the salaries before mentioned, and of the contingent expenses, which are annually provided for by an appropriation of two or three thousand dollars.

This appropriation is designed to supply stationery, blank and other books, binding, printing, maps, charts, newspapers, fuel, furniture, repairs, &c., &c., and has not heretofore been found too great, nor can it "be reduced without impairing the efficiency of the operations" of the office. The accounts of the expenditure in each year are regularly settled, under vouchers, at the Treasury Department, and may be referred to in the office of the Register of the Treasury.

I have the honor to be, very respectfully, &c.,

SAMUEL L. SOUTHARD.

Hon. JAMES HAMILTON, Jr.,
Chairman of the Committee on Retrenchment, House of Representatives.

No. 5.

DEPARTMENT OF WAR, *March* 3, 1828.

SIR: The documents necessary to furnish a satisfactory answer to the inquiries submitted in the letter which, as chairman of the Committee on Retrenchment, you did me the honor to address to me have this moment been put in my hands, and I hasten to furnish the information, as far as practicable, required by the committee. The enclosed documents, as far as the bureaus are concerned to which they refer, will be sufficient to satisfy the committee that economy has been pursued in the expenditures of the public money to the utmost extent, compatibly with the successful operations of their branches of the public service. On this occasion it may be allowed me to say that, always considering a just economy the true policy of all Governments, and particularly ours, the first measure I adopted on coming into the Department was to assemble the chiefs of the different bureaus and to urge upon them its practice, and that in every official act, as trustees of the people, it was our solemn duty to consider ourselves in their presence, and accountable to them for our conduct; that, with this purpose continually before our eyes, though we might fail to obtain approbation, we should attain what was more valuable, a conviction that we deserved it. As far as I am able to ascertain, the course recommended has been faithfully pursued, and, whenever occasion called for it, retrenchment has been effected by change in the regulations; and the committee will learn with pleasure that the administration of this Department has continually, for years past, tended to a reduction of its expenditures. To manifest, to the satisfaction of the committee, this economical tendency, I have caused a synopsis to be prepared of the disbursements for the last nine years, divided into three periods; the first embracing from 1819 to 1821, both inclusive; the second, from 1822 to 1824; and the third, from 1825 to 1827. By referring to the heads subject to the discretion of the Department,

it will be seen that the amount of disbursements has been lessened. The item of the Quartermaster's Department, in the first period, was $1,381,045 19; in the last, $896,935 89; and, although the greater number of troops in the first period must be taken into the account, yet, after making the proper allowance for this circumstance, still the relative saving must be obvious. So, also, with the contingencies of the Army. In the first period this item of expense amounted to $160,100 94; in the latter to $39,391 58; and comparing the first year, 1819, in the first series, with the last year in the last series, 1827, it will be found in the former case it amounted to $82,563 91, and in the latter to $10,922 34. So, also, with the contingencies of the Indian Department; in the second period (before which the contingencies were blended with the pay of agents, &c.,) they amounted to $315,959 55; in the last to $292,800 33; showing a saving in that branch of expenditures of $23,159 22 in three years.

As it regards a reduction of the number of officers in this Department, I do not believe the public service will justify it. To this remark a trifling exception may be made. During the last year a vacancy occurred among the clerks which I forbore to fill, under a hope that it might be dispensed with without injury to the service, and thereby a small saving be effected. In a year or two more the number of clerks may be diminished in the Office of Land Bounties and Pensions; as it is obvious time will continually diminish the services to be performed in these offices.

As to the just compensation for public employment, it is one of the most difficult problems in political science, and about which much difference of opinion prevails. Even the standard of compensation is yet to be settled. Shall it be confined to a support of the officer; or shall it embrace that of his family, and, beyond their support, enable the incumbent to make for them a reasonable provision? Shall he be enabled to practice the courtesies of hospitality, or be a mere isolated beast of burden? Were we to judge this question by the anxiety to obtain appointments, indicated by the number of candidates for office, and the zeal with which they pursue their object, we should be justified in inferring that the salaries were full high, if not exorbitant. On the contrary, if we advert to the impoverished condition of those, generally, who devote their time to the public service, we should be led to conclude that poverty is almost an inevitable effect of such devotion; and, as a consequence, the salaries, instead of being extravagant, were penurious. Although there are occasional exceptions to this general result, effected by rigid economy and great skill in the investment of money, yet the larger proportion of public servants die in poverty, and leave their families in the most bereaved condition. I therefore content myself, instead of expressing any decisive opinion on the propriety of reducing the salaries of officers, with presenting these difficulties to any satisfactory solution of the question propounded; and I do so the more readily as the committee will be much better able than myself to decide correctly the propriety of reducing salaries. And finally, I am not advised of any expenses incident to this Department which can be reduced without impairing the efficiency of its operations.

I have the honor to be your obedient servant,

JAMES BARBOUR.

Hon. JAMES HAMILTON, Jr., *Chairman of the Committee on Retrenchment.*

Subsistence.

1819	Include subsistence of officers and servants.	$703,196 89	
1820		820,058 54	
1821		153,139 03	
			$1,676,394 46
1822		243,700 17	
1823		276,054 75	
1824		262,271 76	
			782,026 68
1825		286,190 35	
1826		257,876 27	
1827		227,769 10	
			771,835 72

Clothing.

1819	$434,268 18	
1820	271,518 57	
1821	206,565 35	
		$912,352 10
1822	173,317 31	
1823	126,975 66	
1824	148,358 93	
		448,651 90
1825	205,173 86	
1826	204,290 50	
And for extra cloth'g		51,502 45
1827	229,919 25	
		690,886 06

Contingencies of the Army.

1819	$82,563 91	
1820	41,003 61	
1821	36,533 42	
		$160,100 94

Contingencies of the Army—Continued.

1822	$10,867 99	
1823	16,065 73	
1824	13,841 41	
		$40,775 13
1825	17,697 56	
1826	10,771 68	
1827	10,922 34	
		39,391 58

Quartermaster's Department.

1819	$560,793 40	
1820	461,011 56	
1821	359,240 23	
		$1,381,045 19
1822	370,973 44	
1823	263,530 22	
1824	291,341 18	
		925,844 84
1825	289,825 75	
1826	284,420 66	
1827	322,689 48	
		896,935 89

Medical and Hospital Department.

1819	$52,335 01	
1820	37,295 02	
1821	28,253 21	
		$117,883 24
1822	15,078 65	
1823	18,868 43	
1824	23,384 38	
		57,331 46
1825	22,747 93	
1826	21,676 15	
1827	27,598 77	
		72,022 85

Current expenses of the Ordnance Department.

1819	$144,898 06	
1820	111,509 42	
1821	23,499 93	
		$279,907 41
1822	24,175 50	
1823	41,689 89	
1824	50,399 23	
		116,264 62
1825	47,649 18	
1826	81,319 42	
1827	53,865 57	
		182,834 17

Indian Department.

1819, 1820, 1821	Blended with pay of agents and sub-agents.	
1822	$141,856 39	
1823	79,026 89	
1824	95,076 27	
		$315,959 55

Indian Department—Continued.

1825	$78,128 48	
1826	126,843 78	
1827*	93,828 07	
		$298,800 33

Fortifications.

1819	$965,046 79	
1820	675,285 01	
1821	318,683 26	
		$1,959,015 06
1822	330,062 95	
1823	510,206 45	
1824	528,164 98	
		1,368,434 38
1825	755,400 94	
1826	754,656 40	
1827	659,592 61	
		2,169,649 95

The foregoing statement of the expenditures for the years 1819, 1820, 1821, 1822, 1823, 1824, 1825, 1826, and 1827, under the various heads specified, is in conformity with the appropriation books of this office.

WM. LEE, *Second Auditor.*

MARCH 4, 1828.

No. 6.

POST OFFICE DEPARTMENT, *February* 22, 1828.

SIR: In answer to your communication of the 13th instant, inquiring whether there be "any officers in this Department whose services may be dispensed with without detriment to the public interest, or if the salaries of any of them can be reduced consistently with justice and propriety, and, in general, whether any of the expenses incident to the Department can be reduced without impairing the efficiency of its operations," I have the honor to submit a hasty but general sketch of the outlines of the business transacted annually in this Department.

There are in the United States 1,644 mail-routes, 99,134 miles of post roads on which the mail is annually transported, and about 7,000 post offices. The amount of postages which will be collected in the current year will exceed a million and a half of dollars.

The following is a somewhat detailed view of the business for the current year:

1st. Arranging the order and connexions of 411 mail-routes, being one-fourth of the whole, every year.

2d. Examining and recording 6,000 proposals for carrying the mail, comparing them and deciding the right, examining numerous testimonials which accompany them, and furnishing a letter of acceptance to each successful applicant.

3d. Preparing and causing to be reciprocally executed 411 contracts, with triplicates, bonds, and sureties.

4th. Superintending 1,644 mail-routes, regulating the movements of the mail, changing its direction, and examining the reports of the daily performances of contractors.

5th. Appointing, registering, and commissioning more than 1,000 postmasters annually; receiving and registering their bonds; ascertaining the responsibility of their sureties, and establishing hundreds of new offices.

6th. Superintending the management of more than 7,000 post offices, instructing postmasters, furnishing them with constructions of the law, and investigating their conduct when complaints are made.

7th. Receiving, examining, and adjusting more than 28,000 quarterly accounts of postmasters, covering together about 900,000 folio pages, with additions of items, chiefly in cents, amounting, together, to more than $1,500,000.

8th. Entering, in accounts current, 28,000 accounts of postmasters, with all their various items, and furnishing statements to 2,000 postmasters of errors discovered in their accounts.

9th. Opening more than 1,000 dead letters daily, registering and forwarding to their proprietors such of them as contain valuable enclosures.

10th. Tracing lost letters; detecting and prosecuting depredations committed on the mail.

11th. Furnishing from the books of the office about 1,200 postmasters annually with full statements of their accounts.

12th. Settling finally the accounts and collecting the balances of 1,000 postmasters who annually go out of office; instituting and superintending about 200 suits in law for recovery.

13th. Collecting, by drafts and otherwise, quarter-yearly, the revenue arising from more than 7,000 post offices, and reviewing the account of each four times in a year.

14th. Settling the accounts, and paying their amount, four times in the year, of the several contractors on 1,644 mail-routes, making together 6,576 accounts.

* In March, 1827, an advance was made out of the contingent fund of the Indian Department of $6,000, to pay the Seneca tribe of Indians the supposed amount of the interest on $100,000 stock, held in trust for them by the President of the United States; the agent charged to receive the interest ought to have refunded in 1827. This advance would, of course, reduce the expenditure for that year to $87,828 07.

15th. Procuring mail bags for all the routes, locks, keys, paper; the printing and distribution of blank forms for accounts for the different offices, amounting to many hundred reams

16th. Keeping distinct and separate accounts with the post offices, with contractors and other agents, requiring, besides the previous entries in accounts current, pay-books, cash-books, day-books, and journals, 72,000 ledger entries.

17th. Preparing, quarter-yearly, for the Treasury, statements of the whole fiscal transactions of the Department, covering in the year about 1,200 large pages, accompanied with about 15,000 receipts and 28,000 accounts, besides duplicates of all contracts and proposals.

The correspondence growing out of the above operations will exceed six hundred letters daily. I not unfrequently open with my own hands between two and three hundred letters in a day on business relating to the various branches of the office. So extensive and complicated are its details, that an accurate view of the annual amount of labor cannot be formed without some practical knowledge on the subject. There is believed to be no civil branch of governmental operation, in this or any other country, which equals this Department in extent, or which embraces so great a variety of interests. Not less than twenty-five thousand agents are daily and hourly engaged in its service—a greater number than all the agents of the Government beside, including the Army and Navy.

In regulating this immense force, it cannot be organized into masses and controlled by responsible heads, as the Army and Navy. Most of the agents act separately and independently of each other, and are each responsible to the chief of the Department. This arises from the nature of their duties, and causes a more extensive correspondence than is required in the other Departments of the Government.

The public interest is intimately concerned in the faithful conduct of all the persons employed in the operations of the mail; and the slightest omission of duty in any one of them cannot fail to produce some inconvenience, which may afford ground of complaint. Under such circumstances, some idea may be formed of the necessary energy in this office, which controls and is responsible for the individual acts of so great a number of agents. What is necessary to be done to-day cannot be postponed until to-morrow without injury to the public, and probably some loss of character to the Department. Hence the necessity of unceasing vigilance in all the clerks of this office. It is believed that they are as industrious and efficient as any other officers of the same grade employed by the Government, and that the public is as much benefitted by their labors. They receive less compensation than the clerks employed in the other Departments. A reduction of their number, or a failure to authorize the necessary additional aid, will paralyze the operations of the Department, and cause it to take a retrograde movement. The effects of this would be severely felt by the commercial and other interests of the country.

I know of no expenses incident to the Department which can be reduced without impairing the efficiency of its operations. In the making of contracts for several years past there has been a great retrenchment of expenditure, taking into view the amount of service provided for; but this can only be accomplished by the ordinary progress of making contracts.

With great respect, I have the honor to be your obedient servant,

JOHN McLEAN.

Hon. JAMES HAMILTON, *Chairman, &c.*

No. 7.

FEBRUARY 21, 1828.

SIR: Your communication requesting the Clerk of the House of Representatives of the United States to inform the committee "whether any reduction can be made in the number of clerks employed by him, or in their salaries, and in the contingent expenses of the House, without injury to the public service," has been received; and in answer thereto, the Clerk begs leave to state that no reduction can be made in the number of the clerks in his office without serious inconvenience to the business of the House, and without rendering it impossible for him to keep up the present arrangement established during the last two sessions. Their pay I do not think one cent too high, considering the duties performed.

The committee know how many hours are necessarily devoted during the session of Congress—more than in any public office; but I am satisfied no one can know, without being on the spot, the amount of labor done during the recess.

The average *recording* done during a recess, from an estimate made, if paid for at the usual price, would be about $3,400. To this must be added the compiling, alliterating, copying, and correcting proofs of indexes to the journal, executive reports, bill-books, and reports of committees; collecting, examining, rearranging, filing, and endorsing all papers used during the session; arranging printed documents for binding; arranging original executive papers for binding; collecting and arranging all the books; settling all accounts; making detailed abstract for the Treasury and for the House; answering all calls from the different Departments for papers on which legislation has taken place; answering all communications from members and private individuals, including copies of papers; making annual abstract of all appropriations; and a multitude of other matters, which cannot be estimated, incident to an office extending over or connected with all the legislation of the Union. These estimated duties can only be valued by the time employed, which I think could not be done at less than $2,300, in addition to the $3,400, making the work done worth $5,700, or equal to six months and a half of all the salaries.

On the subject of the contingent expenses of the House, I beg leave to refer the committee to the report of the Committee of Accounts at the last session, on the expenditures of the year 1826, as follows:

"The Committee of Accounts, to whom was referred the resolution of the 19th, instructing them to inquire into the expediency of reducing the contingent expenses of this House, beg leave to report:

"That they have examined the expenditures of the House of Representatives as presented in the last account of the Clerk, amounting to $74,788 81; of which sum the standing expenditures, viz: printing, stationary, bookbinding, fuel, newspapers, post office, and messengers, make the sum of $65,990 75.

"Incidental expenditures, new and old furniture, $369 98; the miscellaneous expenses amount to $8,427 98; of which sum, $6,451 33 were expended in pursuance of direct legislation, and orders by the House, leaving only $1,976 65 over which the committee had a control, and all of which was expended by the Clerk and Doorkeeper for objects deemed proper and necessary by the committee.

"The whole of this sum having been expended by the orders of the House, except the small balance

expended by the Clerk and Doorkeeper, deemed necessary, the committee do not find that under the existing resolutions and orders of the House there can be any reduction of the contingent expenses thereof; and ask leave to be discharged from the further consideration of the subject."

From this it will be seen how small a portion of the moneys is expended except by direct legislation.

From the year 1827, the sum expended was $89,537 15; of which sum the standing expenditures, viz: printing, stationery, bookbinding, fuel, newspapers, post office, and messengers, make the sum of $68,760 60. Incidental expenses, new and old furniture, $893 02. The miscellaneous expenses amount to $13,093 53; of which sum, $12,219 25 were expended by direct legislation and by orders of the House, leaving only $874 28 expended by the Clerk and Doorkeeper for objects deemed proper and necessary by the Committee of Accounts. The excess of 1827 arose chiefly from the reprinting the journals up to the 14th Congress; engraving and printing maps and charts; and also providing the stationery for the present session, which heretofore was paid to the contractor after the year expired; so that the account of stationery of 1827, in fact, embraces the last and present sessions.

From the aforegoing statements it will be perceived that the Clerk cannot point to any items of expenditure which might be dispensed with without alleging that the House has directed useless expenditures, which the Clerk most respectfully takes leave to say would be getting "above his business."

The question has often been asked of me, "Why do we have so many messengers?" I can only say that, so long as the same labor is required, not one can be dispensed with.

In truth, from my chief clerk down to the runners, every one "goes for the work" and not by the hour.

Most respectfully, sir, your obedient servant,

MW. ST. CLAIR CLARKE,
Clerk of the House of Representatives of the United States.

Hon. James Hamilton, Jr.,
Chairman Select Committee.

No. 8.

Statement of the sums of money which have been disbursed through the State Department and settled at the Treasury upon the certificate of the President, without specification, since the 1st day of July, 1790, specifying the sum paid in each year; furnished in compliance with a letter of the Chairman of the Committee on Retrenchment of the 13th of February, 1828.

On the 16th September,	1812	$14,000 00
From the 20th November, 1812, to the 10th March,	1813	51,652 56
In the year	1813	11,693 74
	1815	150 00
	1817	700 00
	1820	400 00
	1823	3,000 00
	1824	2,130 32
	1825	1,700 00
	1826	1,666 66
	1827	8,958 01
		96,051 29

Payments of a similar nature to the foregoing were made under the act of the 1st of July, 1790, and subsequent acts; but from the destruction of accounts and vouchers by the conflagration of 1814, the Treasury do not possess the means of ascertaining the amounts expended with any precision. In the printed public accounts for the year 1794, however, the sum of $1,500 appears to have been advanced to Edmund Randolph, Secretary of State, on account of the "contingent charges of Government," pursuant to instructions of the President of the United States; and also, in the same accounts for 1796, the sum of $3,000 appears to have been advanced to Timothy Pickering, Secretary of State, "to defray the contingent charges of Government."

JOSEPH NOURSE, *Register.*

Treasury Department, *Register's Office, February* 28, 1828.

No. 9.

Department of State, *Washington, March* 26, 1828.

Sir: I have received your letter of the 24th instant, containing a copy of a resolution adopted by the Committee on Retrenchment, in which they are pleased to inquire: Did John H. Pleasants go as bearer of despatches from the United States to Rio Janeiro and Buenos Ayres in 1825? Did he deliver the despatches to the proper authority at Rio Janeiro and Buenos Ayres? If he did not go, what became of the despatches; who bore them to the Government of Rio Janeiro and Buenos Ayres? Where did J. H. Pleasants go after he left the United States? Was it not known to the Department, when his account was settled and paid him, that he had not been to Rio Janeiro or Buenos Ayres as bearer of despatches from this Government?

In reply, I have the honor to state, for the information of the committee, that Mr. Pleasants was engaged in the spring of 1825 to carry to our respective Chargés d'Affaires at the Brazils and Buenos Ayres their credentials, commissions, and general instructions, and other despatches from this Depart-

ment; that, with that view, he left the city of Richmond, the place of his residence, on the 19th day of April, and embarked at the port of New York, on the 28th day of May, 1825, on board the brig William Tell, having employed the intermediate time in seeking, from Baltimore to Boston, a vessel in which he could obtain a passage; that, whilst at sea, he was taken so ill as to be apprehensive of his life, which he supposed would be in imminent danger if he continued the voyage, and meeting a vessel at sea bound to Antwerp he transferred himself to her, and committed the despatches with which he was charged to the care of Captain Hinman, the master of the vessel William Tell; that the despatches, both for Mr. Forbes, our Chargé d'Affaires at Buenos Ayres, and for Mr. Raguet, our Chargé d'Affaires at Rio Janeiro, were delivered by the captain of the William Tell to the former gentleman on the 12th day of August, 1825, as will appear by an extract from a despatch from him under date the 15th day of September, 1825, marked A; and that those intended for Mr. Raguet were received by him on the 26th October, 1825, as will appear by an extract from a despatch from him under date of 12th of November, 1825, which is marked B.

I beg leave also to refer to a copy of a letter from Mr. Pleasants, under date of the 7th day of July, 1825, marked C, and to an extract from a letter from him, under date of October 22, 1825, marked D, as explaining more fully the motives which induced him to change his destination and to commit the public despatches in his care to Captain Hinman. During his voyage in the Antwerp vessel Mr. Pleasants met at sea a vessel bound to Liverpool to which he transferred himself, and he arrived in that port on the 1st day of July, 1825. He reached the port of New York, on his return to the United States, on the 22d of October, 1825, bringing with him despatches for this Department from Mr. R. King, our minister at the Court of London.

It was known at this Department when the account of Mr. Pleasants was settled and closed that he had not reached Rio de Janeiro or Buenos Ayres, but it was also known that the despatches which had been intrusted to him had been received by the persons to whom they were respectively addressed, and it was believed that he had been prevented from personally delivering them by the causes already stated. Supposing the affliction of disease did not occasion a forfeiture of all claim for expenses and all compensation for services, the allowances made to him were according to established usage, which has prevailed as far back as any traces of the accounts of bearers of despatches can be discerned, in the Treasury. Agreeably to that usage, they are generally allowed their expenses, personal and travelling, to the port of embarkation, their passage money at sea, their expenses, personal and travelling, from the port of debarkation to the places of their destination, and the like expenses and passage money on their return home; and they receive, moreover, a compensation for their services of six dollars per day, out of which they defray their expenses whilst they remain at the places to which they are sent or may stay at Washington for despatches.

Upon an examination of Mr. Pleasants' account it will be seen that it has been adjusted according to these principles; and, of the sum received by him, $756 was for per diem allowance, and the residue on account of expenses and passage money.

It was not believed that the visitation of Providence with which he was afflicted ought to deprive him of all allowance for expenses and all compensation for services, but it was not thought right that the per diem should be continued during the whole period of his absence from home, and until his return to New York on the 22d of October, 1825. It was therefore limited to the 22d of August, 1825, that being the time when it was estimated he might have returned to the United States, if, after abandoning the voyage to South America, he had sought an opportunity of coming home instead of proceeding to Europe. It was within the discretion of the Department to have compensated him as the bearer of despatches from Mr. King, but it was not deemed proper to make him any allowance for that service.

I have the honor to be, with great respect, your obedient servant,

H. CLAY.

Hon. JAMES HAMILTON, Jr.,
Chairman of the Committee on Retrenchment, House of Representatives.

A.

Extracts of a letter from Mr. Forbes to Mr. Clay, dated Buenos Ayres, September 15, 1825.

"On the 12th of August I received from Captain Hinman, of brig William Tell, my commission as Chargé d'Affaires, together with the instructions you were pleased to send me and some accompanying letters."

"You will long since have learned from Mr. Plasants, the gentleman charged with your despatches, his abandonment of his voyage, and return to the United States; by which I lost, to my regret, the pleasure of his acquaintance and of paying due respect to your recommendation."

B.

Extract of a letter from Mr. Raguet to Mr. Clay, dated Rio de Janeiro, November 12, 1825.

"On the evening of the 23d ultimo I received from Mr. Forbes, at Buenos Ayres, letters dated on the 16th and 31st of August, informing me of the arrival at that port on the 10th of that month of a trunk containing my credentials, with a number of books and other articles, which had been shipped at New York, regretting the delay to which it had been subjected whilst in his charge, owing to the want of opportunity, and finally advising me of its having been embarked on board the Sweedish brig Pallas, the vessel which conveyed the said letter, and which entered this harbor on the day preceding.

"On the following morning I called upon the Acting Minister for Foreign Affairs, informed him of the fact, and requested permission to land the trunk and to pass it through the custom-house without the necessity of its being opened. This he cheerfully promised to grant, but a delay occurring in the Treasury Department the order was not issued until the 26th, when I received the trunk unopened,

containing the several despatches from your Department, numbered 1, 2, 3, and 4, of the 14th, 13th, 16th, and 16th of April last, respectively, together with the books, papers, and documents therein enumerated, *excepting* the 24th 'volume of Niles' Register,' which Mr. Forbes ascertained to be deficient at Buenos Ayres. I have no doubt that Mr. Forbes used all due diligence in forwarding this package, and I have ascertained from Captain Martin, of the Jasseur, that when he offered to bring it he was not certain of a destination direct for Rio de Janeiro, which was the cause of the preference being given to the other vessel."

C.

Mr. Pleasants to Mr. Clay.

LIVERPOOL, *July* 7, 1825.

MY DEAR SIR: If you are surprised at the date of my letter, I am scarcely less surprised at the circumstance myself. To be in England at all is what I never expected. To be here when I expected to have been in Buenos Ayres seems rather the effect of enchantment than of ordinary causation. It remains, sir, for me to account for this apparent dereliction of duty; and I cannot but hope that a plain statement of the circumstances which changed my destination will exculpate me from any blame in your eyes, solicitous as I am to preserve that good opinion which procured for me the charge conferred by the Department of State.

After many ineffectual attempts to secure an earlier passage, in which I was baffled by the diminished intercourse between the United States and the provinces of South America which lie beyond the Spanish Main, I succeeded in procuring a passage in the brig William Tell, which sailed from New York on the 28th of May for the river Plate. This vessel was not such a one as I should have selected had I had my choice. Being simply a merchant ship, it was destitue of comfortable accommodation; nevertheless, becoming impatient for action, and foreseeing that if I neglected that opportunity I might meet with no other, I availed myself of it, and sailed, as stated, on the 28th of May. I speedily had cause to regret my precipitation in choosing such a ship. The cabin, not fifteen feet square, was destined to accommodate, in a voyage which would occupy from sixty to ninety days, twenty-five passengers. The quantity of these individuals was in no respect * * * * * by their respective qualities; they were, for the most part, mechanics emigrating to that country, and the filth of their persons and obstreperous * * * * * of their deportment was by no means corresponding to the republican respectability of their profession. When the horrors of sea-sickness were superadded to the other painful circumstances attending my situation, my sufferings became greater than I can describe. Deprived of every comfort, with not ten feet square for exercise, a pestilential air, and most offensive smell pervading every part of the ship, and even without the most common medicines, I assure you, sir, that death would have been no unwelcome visitor. I was seized with a high fever, and in ten days reduced, in my own opinion and in that of those around me, to the brink of the grave. At this time we spoke an American ship, from New York, bound to Antwerp; the captain, who was likewise ill, was bearing for Fayal, in the Azores, and by great persuasion was induced to take me on board, in a miserable condition. Two days after this removal my new captain recovered his indisposition, and resumed his course for Antwerp. Having no inclination to visit Holland, I determined to avail myself of the next ship that we might speak, and return to the United States or go to England. From the time that I boarded the vessel in which I then was I had begun slowly to recover, from the superior comforts of its accommodations. On the 20th of June we spoke the brig Olive, from New York to this port, and the captain consenting to receive me, I arrived in Liverpool on the 1st instant, having been at sea thirty-three days. The despatches which were intrusted to my care I forwarded to Mr. Forbes, in charge of Captain Hinman, of the William Tell, to whom he was consigned, stating the reasons of my not bearing them in person, and requesting him to forward those for Mr. Raguet, at Rio. If the William Tell goes safely, the despatches will safely reach their destination.

These, sir, are the circumstances which have brought me to England, and I hope that they are such as to excuse my abandonment of my charge. As I am here, I have determined to devote a few weeks to the purpose of seeing the country, after which I shall have the pleasure of giving you, in person, a more detailed account of my voyage.

With high respect, your obedient servant,

JNO. H. PLEASANTS.

D

Extract of a letter from John H. Pleasants to Mr. Clay, dated New York, October 22, 1824,[5.]

"Convinced as I am that my life would have fallen a sacrifice had I persevered in the voyage, and although too ill at the moment to exert any agency in the step, I cannot help feeling uneasiness at the impressions the apparent abandonment of my trip may have made on your mind. This uneasiness is proportioned to the frank confidence with which that trust was conferred. I shall be uneasy until I have the honor of hearing from you; and I entreat you, sir, if your engagements will permit, to address a line to me at this place, where I am forced to remain a few days."

No. 10.

Statement of the annual receipts and expenditures of the United States from March 4, 1789, *to December* 31, 1827.

	YEARS.	TOTAL RECEIPTS.	EXPENDITURES.		
			Total, exclusive of public debt.	Public debt.	Total.
From March 4, 1789, to December 31, 1791	.....	$10,210,025 75	$1,919,589 52	$5,287,949 50	$7,207,539 02
Washington's administration*	1792	8,740,766 77	1,877,903 68	7,263,665 99	9,141.569 67
	1793	5,720,624 28	1,710,070 96	5,819,505 29	7,529,575 55
	1794	10,041,101 65	3,500,546 65	5,801,578 09	9,302,114 74
	1795	9,419,802 79	4,350,658 04	6,084,411 61	10,435,069 65
	1796	8,740,329 65	2,531,930 40	5,835,846 44	8,367,776 84
Adams' administration†	1797	8,758,916 40	2,833,590 96	5,792,421 82	8,626,012 78
	1798	8,209,070 07	4,623,223 54	3,990,294 14	8,613,517 68
	1799	12,621,459 84	6,480,166 72	4,596,876 78	11,077,043 50
	1800	12,451,184 14	7,411,369 97	4,578,369 95	11,989,739 92
Jefferson's administration‡	1801	12,945,455 95	4,981,669 90	7,291,707 04	12,273,376 94
	1802	15,001,391 31	3,737,079 91	9,539,004 76	13,276,084 67
	1803	11,064,097 63	4,002,824 44	7,256,159 43	11,258,983 67
	1804	11,835,840 02	4,452,858 91	8,171,787 45	12,624,646 36
	1805	13,689,508 14	6,357,234 62	7,369,889 79	13,727,124 41
	1806	15,608,828 78	6,080,209 36	8,989,884 61	15,070,093 97
	1807	16,398,019 26	4,984,572 89	6,307,720 10	11,292,292 99
	1808	17,062,544 09	6,504,338 85	10,260,245 35	16,764,584 20
Madison, before the war§	1809	7,773,473 12	7,414,672 14	6,452,554 16	13,867,226 30
	1810	12,144,206 53	5,311,082 28	8,008,904 46	13,319,986 74
	1811	14,431,838 14	5,592,604 86	8,009,204 05	13,601,808 91
This series of years embraces the expenses of the war and its arrearages growing out of the balances due on account of the war.	1812	22,639,032 76	17,829,498 70	4,449,622 45	22,279,121 15
	1813	40,524,844 95	28,082,396 92	11,108,123 44	39,190,520 36
	1814	34,559,536 95	30,127,686 38	7,900,543 94	38,028,230 32
	1815	50,961,237 60	26,953,571 00	12,628,922 35	39,582,493 35
	1816	57,171,421 82	23,373,432 58	24,871,062 93	48,244,495 51
	1817	33,833,592 33	15,454,609 92	25,423,036 12	40,877,646 04
	1818	21,593,936 66	13,808,673 78	21,296,201 62	35,104,875 40
	1819	24,605,665 37	16,300,273 44	7,703,926 29	24,004,199 73
	1820	20,881,493 68	13,134,530 57	8,628,494 28	21,763,024 85
	1821	19,573,703 72	10,723,479 00	8,367,093 63	19,090,572 69
Mr. Monroe's last three years‖	1822	20,232,427 94	9,827,643 51	7,848,949 12	17,676,592 63
	1823	20,540,666 26	9,784,154 59	5,530,016 41	15,314,171 00
	1824	24,381,212 79	15,330,144 71	16,568,393 76	31,898,538 47
Mr. Adams' first three years¶	1825	26,840,858 02	11,490,459 94	12,095,344 78	23,585,804 72
	1826	25,260,434 21	13,062,316 27	11,041,082 19	24,103,398 46
	1827	22,978,508 68	12,730,501 87	10,003,668 39	22,734,170 26
			364,671,570 94	538,172,462 51	702,844,033 45

* $2,791,221 81 average expense annually.
† $5,337,087 79 average expense annually.
‡ 5,137,598 61 average expense annually.
§ $6,106,119 76 average expense annually. $9,980,647 60.
‖ $5,000,000 included for Florida purchase. Average, excluding $5,000,000 Florida purchase,
¶ $12,427,759 36 average expense annually.

Journal of proceedings of the Committee on Retrenchment.

IN THE HOUSE OF REPRESENTATIVES OF THE UNITED STATES, *February* 6, 1828.

Resolved, That a select committee be appointed, whose duty it shall be to inquire and report to this House if any, and what, retrenchment can be made, with safety to the public interest, in the number of the officers of the Government of the United States, and in the amount of salaries which they may respectively receive; more especially to report specifically on the following heads:

1st. What reductions of expense can be made in the State Department, in the number and salaries of the officers and clerks attached to this Department; in the expenses regulating the foreign intercourse, and in the printing and distribution of the public laws of the United States.

2d. What reductions in the Treasury Department, and whether an effective system of accountability and for the collection of the public dues is there established.

3d. What reductions of expense can be made, in the Navy Department, in the clerks and officers now acting subordinately to the Secretary of the Navy.

4th. What reductions of expense can be made in the Department of War, in the Indian Department, and in the clerks and officers now acting subordinately to the Secretary of War.

5th. What reductions of expense can be made in the number of officers, and the amount of compensation which they may receive, in the Postmaster General's Department.

And that the committee be further instructed to examine the several contingent funds of each of these Departments, and to report the amount and objects for which disbursements have been made from these funds; and that they report the amounts, vouched and unvouched, which have been paid from the secret service fund since the 1st day of July, 1790, or the fund regulating the contingencies of foreign intercourse, and of the fund for the expenses of the intercourse with the Barbary Powers.

And that they further report whether the compensation of members of Congress should be reduced,

and whether the fixed salaries of the officers of this House, and its contingent expenses, can with propriety be diminished.

And further, that they inquire whether any modification of the Sinking Fund act can be made with a view of producing a more speedy extinguishment of the public debt.

Mr. Hamilton, Mr. Ingham, Mr. Sergeant, Mr. Rives, Mr. Everett, Mr. Wickliffe, and Mr. Wright, of New York, were appointed the committee, in pursuance of the said resolution.

FEBRUARY 12, 1828—10 *o'clock.*

Committee met. Present: Messrs. Hamilton, Ingham, Sergeant, Rives, and Wickliffe.

The resolution authorizing the appointment of the committee was read by the chairman; whereupon,

Mr. Rives moved the following resolution, which was agreed to by the committee:

Resolved, That the chairman of the committee address a letter to the head of each of the Executive Departments, and of the Post Office Department, requesting information whether, in their opinion, there be any officers in either of those Departments whose services may be dispensed with without detriment to the public interest; or if the salaries of any of them can be reduced consistently with justice and propriety; and, in general, whether any of the expenses incident to those Departments can be reduced without impairing the efficiency of their operations.

Mr. Ingham moved the following resolution, which was adopted:

Resolved, That the chairman be directed to request the Secretary of the Treasury to lay before this committee a statement of the sums of money which have been disbursed through the State Department, and settled at the Treasury upon the certificate of the President, without specification, since the 1st day of July, 1790, specifying the sum paid in each year.

Mr. Wickliffe moved the following resolution:

Resolved, That the chairman address a letter to the Secretary of the Treasury, requesting a statement from his Department of the amount appropriated for the contingent expenses of the Indian Department for each year since the 1st day of January, 1825, and the objects, specifically, for which the sum has been expended, and the names of the persons to whom paid.

Mr. Sergeant proposed to amend the said resolution by striking out the words "*1st day of January*, 1825," and inserting "*from the date of the change of the regulation of the Indian Department by the last act;*" which amendment was rejected, and Mr. Wickliffe's resolution was then adopted.

Mr. Ingham moved the following resolution, which was adopted:

Resolved, That the chairman be directed to request the Clerk of the House of Representatives to inform this committee whether any reduction can be made in the number of clerks employed by him, or in their salaries, and in the contingent expenses of the House, without injury to the public service.

Mr. Cambreleng appeared in the place of Mr. Wright, of New York, who was excused from serving on said committee by the House.

Mr. Rives moved the following resolution, which was adopted:

Resolved, That the chairman of the committee address a letter to the Secretary of the Treasury, requesting him to cause to be communicated to the committee, with as little delay as possible, a statement showing the amount annually expended on each object of expenditure out of the funds appropriated for the contingent expenses of the several Executive Departments for the years 1825, 1826, and 1827, which has been settled at the Treasury.

Mr. Rives also moved the following resolution, which was adopted:

Resolved, That the chairman of the committee address a letter to the Secretary of the Treasury, requesting him to cause to be communicated to the committee, with as little delay as possible, a statement showing the amount annually expended on each object of expenditure and settled at the Treasury out of the funds appropriated for the contingencies, enumerated and not enumerated, of the naval service, and the contingencies of the military service, for the years 1825, 1826, and 1827.

And then the committee adjourned.

MONDAY, *February* 18, 1828.

Committee met. Present: Messrs. Ingham, Sergeant, Rives, Wickliffe, and Cambreleng.

The following resolution was submitted by Mr. Ingham, and agreed to:

Resolved, That the chairman request the Secretary of the Treasury to lay before the committee a statement of the respective sums disbursed from the appropriations for the outfits and salaries of public ministers; for the contingent expenses of missions abroad; for intercourse with the Barbary Powers; and that part of the appropriation for the contingent expense of foreign intercourse which has been settled at the Treasury in the usual manner; specifying the objects of the disbursements and to whom paid since January 1, 1822.

MONDAY, *February* 25, 1828.

Committee met. Present: Messrs. Hamilton, Everett, Ingham, Cambreleng, and Wickliffe.

The chairman laid before the committee the following copy of the circular addressed to the different Departments, requesting the information by the several resolutions passed:

WASHINGTON, *February* 13, 1828.

"SIR: I do myself the honor of transmitting you a copy of a resolution adopted yesterday by the Committee on Retrenchment, and beg leave to solicit your attention to that part of it relating to your Department, from which the committee will be happy to receive the information required."

Mr. Everett asked permission to have it entered on the journal of the committee that he had been prevented from attending the former meetings of the committee in consequence of absence from Washington in attendance on a member of his family dangerously sick.

The chairman laid before the committee the answers of the Postmaster General and Clerk of the House of Representatives to the resolutions directed to them.

Mr. Wickliffe offered the following resolutions:

Resolved, That the Secretary of the Navy be requested to furnish this committee with a statement

of the amount paid as compensation to the officers of the Navy for and on account of extra duty for the year 1826; showing the amount paid to each officer, and for what duty or services paid.

Resolved, That the Secretary of War be requested to furnish this committee with a statement of the amount paid as compensation to the officers of the Army for and on account of extra duty for the year 1826; showing the amount paid to each officer, and for what services paid.

Mr. Everett proposed to amend these resolutions by striking out of each "for the year 1826," and inserting *from the first of March*, 1821; which amendment was lost, and the resolutions were then agreed to.

Mr. Ingham moved the following resolution, which was adopted:

Resolved, That the chairman request the Clerk of the House of Representatives to lay before the committee the original accounts for printing and other contingencies for the House of Representatives during the last session.

And then the committee adjourned.

MONDAY, *March* 3, 1828.

Committee met. Present: Messrs. Hamilton, Sergeant, Everett, Rives, Ingham, and Cambreleng.

The chairman reported that, on the day after the adoption of the resolutions at the last meeting of the committee, he caused to be communicated to the proper persons copies of the said resolutions.

The chairman also reported and read a communication from the Secretary of the Navy in answer to the resolution of February 12, adopted, which was received by him on the 27th February.

The chairman (Mr. Hamilton) further communicated that the Secretary of the Treasury had, on the 27th February, verbally informed him that the clerks in his Department were busily engaged in making out the documents required by the resolution of the committee of the 12th February, and that the answer would be communicated in the first of the present week.

Mr. Ingham moved the following resolution, which was agreed to:

Resolved, That the chairman address a letter to the Secretary of State, and of the Treasury, and of War, requesting them to inform the committee when they may expect to receive an answer to the letter of the chairman of the 13th February, respecting the reduction in the number and salaries of the officers attached to their Departments, and the contingent expenses of the same.

Mr. Ingham also moved the following resolution, which was agreed to:

Resolved, That the chairman of the committee request the Secretary of the Navy to inform the committee what number of sick officers and seamen and marines were provided for at the several naval hospitals during the year 1826.

The Clerk of the House of Representatives produced his accounts, in obedience to the order of the committee; which, on motion of Mr. Ingham, were referred to a committee of three, and Mr. Ingham, Mr. Sergeant, and Mr. Wickliffe were appointed said committee.

And then the committee adjourned.

SATURDAY, *March* 8, 1828.

Committee met. Present: Mr. Hamilton, Mr. Everett, Mr. Rives, Mr. Wickliffe, Mr. Cambreleng, Mr. Sergeant, and Mr. Ingham.

The chairman laid before the committee reports from the Department of the Treasury, viz:

1. A letter containing documents Nos. 1, 2, 3, and 4, giving amount of the contingent expenses in the Departments of State, Navy, War, and Treasury offices, &c.

2. A letter of the Secretary of the Treasury upon the subject of reducing the number of officers and the amount of salaries.

Also, reports from the Departments of War and State upon the same subject.

Resolved, That the letter of the Clerk of the House on the mode of printing and arranging the documents be referred to the Committee on the Expenditure of the Contingent Fund of the House of Representatives.

Mr. Rives moved the following resolution, which was agreed to:

Resolved, That the communications from the heads of the Executive Departments to the chairman of this committee be referred to sub-committees of three members, with instructions to consider and report thereon to the committee.

The committee then resolved that their next meeting shall be on Thursday next, and every Monday and Thursday morning after at 10 o'clock.

And then the committee adjourned.

THURSDAY, *March* 13, 1828.

Committee met. Present: Mr. Hamilton, Mr. Rives, Mr. Everett, Mr. Sergeant, Mr. Wickliffe, and Mr. Cambreleng.

The chairman announced the following sub-committees under the resolution of the last meeting:

On all communications from the Treasury Department, Mr. Cambreleng, Mr. Sergeant, and Mr. Ingham.

On all communications from the War Department, Mr. Ingham, Mr. Wickliffe, and Mr. Everett.

On all communications from the Navy Department, Mr. Rives, Mr. Sergeant, and Mr. Cambreleng.

On all communications from the State Department, Mr. Wickliffe, Mr. Everett, and Mr. Rives.

The chairman read the communication from the Secretary of War, in answer to the resolution of the 25th February, 1828, upon the subjectment of the extra pay to officers of the Army.

Ordered, That the same be referred to the Committee on the Accounts and Reports of the Department of War.

Mr. Cambreleng moved the following resolution, which was adopted:

Resolved, That the Secretary of the Treasury be requested to furnish a statement exhibiting the present organization of the Treasury Department, and, more especially, showing the mode of presenting, adjusting, and paying accounts with and against the United States and the several Departments, and of issuing drafts and warrants for the payment of money to individuals, or for the several Departments of the public service; also, stating the duties assigned to and discharged by the Secretary of the Treasury,

First and Second Comptrollers, Treasurer and Register of the Treasury, First, Second, Third, Fourth and Fifth Auditors, respectively, under and by existing regulations.

Mr. Everett moved the following resolution, which was adopted:

Resolved, That the Secretary of War be requested to furnish this committee with a statement of the amount paid annually as compensation to the officers of the Army for and on account of extra duty from the 4th of March, 1821, to the present time, showing the amount paid to each officer, and for what service paid, except for the year 1826.

Mr. Rives moved the following resolution, which was adopted:

Resolved, That the Secretary of the Treasury be requested to furnish this committee with statements showing the sums expended on each object of expenditure out of the funds appropriated for the contingent expenses of the several Executive Departments for the years 1822, 1823, and 1824, similar to those already furnished for the years 1825, 1826, and 1827.

And then the committee adjourned.

MONDAY, *March* 17, 1828.

Committee met. All present.

The chairman announced that he had transmitted to the appropriate Departments the resolutions passed at the last meeting; he also announced that he had received no further answers to the previous calls of the committee; but he had understood, verbally, that the contingent accounts of foreign intercourse would be transmitted in the course of a day or two.

On motion of Mr. Everett, the hour of the meeting was changed from 10 to 11 o'clock in the morning.

The committee then adjourned.

THURSDAY, *March* 20, 1828.

Committee met. Present: Mr. Hamilton, Mr. Rives, Mr. Wickliffe, and Mr. Cambreleng.

The chairman communicated that he had received a communication from the Secretary of the Treasury, accompanying the contingent expenses of the Indian Department for each year since the 1st January, 1825, marked A, and numbered from 1 to 14. Also a communication covering a statement for contingencies, enumerated and not enumerated, for the naval service.

The first communication was referred to the sub-committee on the War Department, and the last to the sub-committee on the Navy Department.

Also a communication from the Secretary of the Treasury, covering a statement of sums disbursed from the appropriations for the outfits and salaries of public ministers; for the contingent expenses of missions abroad; for intercourse with the Barbary Powers; and that part of the appropriation of the contingent expenses of foreign intercourse which has been settled at the Treasury in the usual manner; specifying the object of the disbursement and to whom paid since January, 1822.

Which communication was referred to the sub-committee on the State Department.

And then the committee adjourned.

MONDAY, *March* 24, 1828.

Committee met. Present: Mr. Hamilton, Mr. Ingham, Mr. Rives, Mr. Everett, Mr. Wickliffe, and Mr. Cambreleng.

After the reading of the journal, Mr. Everett desired to have it entered on the same that he was prevented from attending the last meeting by the death of a member of his family.

The chairman reported that since the last meeting of the committee no further answers had been received from the Departments to the calls of the committee, but he understood that those remaining were in progress and would be shortly communicated.

Mr. Wickliffe offered the following resolution, which was adopted:

Resolved, That the chairman of the committee address a letter to the Secretary of State to ascertain the following facts:

Did John H. Pleasants go as bearer of despatches from the United States to Rio Janeiro and Buenos Ayres in 1825?

Did he deliver the despatches to the proper authority at Rio Janeiro and Buenos Ayres?

If he did not go, what became of the despatches? Who bore them to the Governments of Rio Janeiro and Buenos Ayres?

Where did John H. Pleasants go after he left the United States? Was it not known to the Department, when his account was settled and paid him, that he had not been to Buenos Ayres as the bearer of despatches from this Government?

The committee adjourned, to meet at 11 o'clock on Thursday next.

THURSDAY, *March* 27, 1828.

Committee met. Present: Mr. Hamilton, Mr. Ingham, Mr. Rives, Mr. Everett, Mr. Wickliffe, and Mr. Cambreleng.

The chairman communicated a copy of his note to the Secretary of State, enclosing a copy of the resolution adopted by the committee at its last meeting.

He also communicated Mr. Clay's reply to the same, containing sundry letters respecting the employment of John Hamblin Pleasants as bearer of despatches to Rio Janeiro and Buenos Ayres; which, after being read, were referred to the sub-committee on the Department of State.

The chairman also communicated a letter from the Secretary of the Navy, covering a statement of the amount paid as compensation to the officers of the Navy for and on account of extra duty for the year 1826; showing the amount paid to each officer, and for what duty or service paid; which was referred to the sub-committee on the Navy Department.

The committee then adjourned, to meet again on Thursday next at 10 o'clock.

THURSDAY *April* 3, 1828.

Committee met. Present: Mr. Hamilton, Mr. Cambreleng, Mr. Everett, Mr. Wickliffe, and Mr. Rives.

The chairman communicated a letter from the Secretary of the Navy, accompanied by a statement

showing the "number of officers, seamen, and marines provided for at the several navy hospitals during the year 1826;" which was referred to the sub-committee on the Navy Department.

Mr. Wickliffe offered the following resolution, which was adopted:

Resolved, That the chairman ask of the House leave to send for persons and papers.

The committee then adjourned to Saturday at 10 o'clock.

SATURDAY, *April* 5, 1828.

The chairman met to adjourn the committee, by instructions of a majority of the committee during its recess, in consequence of the continued indisposition of Mr. Sergeant and the absence of Mr. Ingham.

The members of the committee were then summoned to meet on Monday, April 7, at 10 o'clock.

MONDAY, *April* 7, 1828.

The committee met pursuant to adjournment. Present: Mr. Hamilton, Mr. Cambreleng, Mr. Everett, Mr. Wickliffe, and Mr. Rives.

The chairman communicated the resolution adopted by the House on the 4th instant, in the following words:

"*Resolved*, That the Select Committee on the subject of Retrenchment be empowered to send for persons and papers."

The chairman also communicated a letter from the Secretary of the Treasury, accompanied by statements of the contingent expenditures of the State, Treasury, War, and Navy Departments for the years 1822, 1823, and 1824, together with a general abstract thereof; which were severally referred to the sub-committees on those Departments.

The chairman also communicated a letter from the Secretary of the Treasury on the organization of the Treasury Department, &c., accompanied by communications from the subordinate officers of the Treasury, numbered from 1 to 9, being in compliance with a resolution of the committee adopted on the 13th March; which papers were referred to the sub-committee on the Treasury Department, &c.

Mr. Wickliffe offered the following resolution, which was adopted:

Resolved, That summons be issued for Thomas B. Dashiel and G. W. Dashiel, James McCleary, and James Laurie, to attend the committee on Wednesdry next at 9 o'clock.

The committee then adjourned to Wednesday at 10 o'clock.

WEDNESDAY, *April* 9, 1838.

The committee met. Present: Mr. Hamilton, Mr. Cambreleng, Mr. Everett, Mr. Wickliffe, and Mr. Rives.

Several witnesses, to wit, Thomas B. Dashiel, George W. Dashiel, Dr. Laurie, and James McCleary, attended, in pursuance of a summons from the chairman.

Thomas B. Dashiel, George W. Dashiel, and Dr. Laurie were severally sworn and examined.

The following are questions propounded to Thomas B. Dashiel and answers given:

Question. In what office are you clerk?

Answer. In the office of the Treasurer.

Question. Who is the chief clerk in the Treasurer's office?

Answer. I am acting as chief clerk *pro tempore.* Samuel Brooks who has retired for twelve months, from old age, from the office, is the regular chief clerk of the office.

Question. What is his salary as fixed by law?

Answer. His salary is $1,700 per annum.

Question. How long since he has done any duty in the office of the Treasurer?

Answer. About twelve months.

Question. Who performs the duties of chief clerk in the Treasurer's office?

Answer. I do.

Question. Did or did not the said Samuel Brooks agree with you, or some other of the clerks in the Department, that if you or they would do his business as chief clerk he would give you $900 of his salary? If he did not make such agreement, state what agreement he did make.

Answer. Mr. Brooks made no agreement with me; when he retired from the office Mr. Tucker directed me to do the business. There was no agreement between Mr. Brooks and myself whatever.

Question. Has he received any portion of his salary since he left the office and ceased to do business?

Answer. Mr. Brooks received a salary at the rate of $1,400 per annum for the first three months after he retired, since which time he has received at the rate of $800 per annum.

Question. Who receives the balance of the $1,700 appropriated by law?

Answer. I receive, in addition to my salary, $300 as fixed by law, making my compensation equal to $1,700; George W. Dashiel receives, in addition to his salary as fixed by law, the sum of $250; B. B. Beall receives, in addition to his salary, $160; G. Beall receives, in addition to his salary, $200; and the duties heretofore performed by G. Beall are performed by Mr. Moore, the messenger, who receives as assistant clerk a fixed salary of $400; he does duty as an assistant clerk to the chief clerk. The same quantum of labor is now performed in the office by those persons above mentioned as was performed by the whole of the clerks when Mr. Brooks was in the office; no inconvenience results from the absence of Mr. Brooks.

Question. What are the age and circumstances of Mr. Brooks, and how long has he been in office?

Answer. His age is about 77 years; his circumstances are considered good. He entered the office about 1792; he has occasionally been indisposed; sometimes confined for a week or ten days. The assistant clerk was granted in 1818, as well as I can recollect.

Question. Why was the assistant clerk granted?

Answer. He was granted in consequence of the old age of Mr. Brooks, who could not get along with the business as well as was required.

George W. Dashiel states, upon interrogatories, that Mr. Brooks retired from the office on account of his inefficiency to perform the duties of chief clerk; he rather retarded the business than otherwise; he received his salary for about three months after he retired. Some time after he retired, the arrangement was made by the Treasurer by which he was to receive $800 of his salary, and the promotions took place with the increase of salary as stated by Thomas B. Dashiel. Mr. Brooks has no wife or family. He is unable to state what are his circumstances.

Questions propounded to Dr. Laurie:

Question. What portion of time does Anthony Morris devote to public duties in the office of the Register of the Treasury, and what duties has he performed for the last twelve months?

Answer. I am not employed in the same room in that office, and, therefore, cannot say to what extent of time devoted or duties performed by Mr. Morris.

Mr. Wickliffe offered the following resolution, which was adopted:

Resolved, That a summons be issued for Michael Nourse to attend as a witness before this committee.

The chairman communicated a letter from the Secretary of War, with communications from the Second and Third Auditors, &c., which were referred to the sub-committee on the War Department.

The committee then adjourned to Saturday, 9 o'clock.

SATURDAY, *April* 12, 1828.

Committee met. Present: Mr. Hamilton, Mr. Ingham, Mr. Everett, Mr. Wickliffe, and Mr. Cambreleng.

The chairman then stated that a subpœna had been returned as duly served on Mr. Michael Nourse, the chief clerk of the Register's office, who now attended to answer such questions touching any inquiry the committee might make of him.

Mr. Nourse being sworn,

Mr. Wickliffe propounded the following questions:

Question. Are you acquainted with Mr. Anthony Morris, clerk in the Register's office? State the duties he performs, and the proportion of time throughout the year he is engaged in the discharge of the same.

Answer. Witness says he is acquainted with Mr. Morris. He is a clerk in the Register's office. He does not know the duties he performs. Mr. Morris is in a room by himself, and he does not know how much he is engaged.

Question. Do you believe his services to the Government essential to the regular discharge of the business of the Register's office; and are they, in your opinion, worth the salary of $1,400 paid him?

Answer. Witness does not feel himself authorized to express an opinion, as he is not particularly acquainted with the duties performed by Mr. Morris.

By Mr. Everett. When and by whom was Mr. Morris appointed clerk?

Answer. He was appointed, witness thinks, about three years ago next fall; his appointment was made by the Register, with the approbation, he thinks, of Mr. Crawford.

By Mr. Cambreleng. Who filled the office before Mr. Morris' appointment?

Answer. Mr. Charles Dawson.

By Mr. Wickliffe. Do you know what duties Mr. Dawson performed?

Answer. He kept the impost book and assisted in forming the commercial statements.

By Mr. Cambreleng. Does Mr. Morris now keep the impost book and commercial statements?

Answer. No; Mr. Patterson attends to the first, and the labor of the second is divided between different clerks.

By Mr. Everett. What is the usual way in which clerks in the Register's office are appointed?

Answer. They are appointed by the Register, generally, with the approbation of the Secretary.

By Mr. Ingham. Do you know whether the Secretary of the Treasury has appointed a clerk in a branch of the Treasury without an application from the head of that subordinate branch?

Answer. I do not know that he has.

Question. Do you know whether any of the duties which were performed by Mr. Dawson are now or ever have been discharged by Mr. Morris?

Answer. They are not now performed by Mr. Morris; but when Mr. Morris first entered the office he entered on the duties of Mr. Dawson.

By Mr. Everett. How long did Mr. Morris perform the duties of Mr. Dawson, and why did he cease to perform them?

Answer. Witness does not recollect; he believes less than a year. He does not know why he ceased to perform them.

By Mr. Wickliffe. Do you not know that Mr. Morris is often absent from his duties in office hours?

Answer. Witness answers, that he does not know, when in the city, how much or how often Mr. Morris may be absent in office hours; but that he has been absent since his appointment about three months in each year, in consequence of his own ill health and that of his daughter, as he believes.

Mr. Nourse asked permission to state that he had been informed that Mr. Brooks' circumstances were not good; that he was in debt, and that he had not a clear income of more than $100 or $200.

Mr. Ingham submitted the following resolution, which was agreed to:

Resolved, That a subpœna be issued to the Register of the Treasury.

The committee then adjourned to meet on Wednesday next at 9 o'clock.

WEDNESDAY, *April* 16, 1828.

Committee met. Present: Mr. Hamilton, Mr. Everett, Mr. Wickliffe, and Mr. Cambreleng.

The chairman stated that, in conformity with the directions of the committee, he had issued a summons to Mr. Nourse, the Register of the Treasury, who had attended, and was now present to give testimony.

Mr. Nourse was accordingly sworn, and the following is his testimony:

Question. What is the nature and extent of duties performed by Mr. Morris?

Answer. Mr. Morris was absent when the other clerks were directed to state their duties; consequently, did not render a statement, but has since written a letter.

[Letter of Mr. Morris read and filed.]

Witness had classed Mr. Morris' service under three heads: correspondence, statistics, miscellaneous. With regard to correspondence, in which Mr. Morris is his aid, he is the only literary man in the office on whom witness can call. Witness being conversant with the details of matters relative to the old Government, is often written to on them, and calls on Mr. Morris to aid in answering.

2d. *Statistics.* Mr. Morris was put on the books as a man of education, better adapted to that branch than to common clerical duty, and was employed to carry on the work of Seybert, as an undertaking of

great use and convenience to the Government. Has made a great many selections of a statistical nature, but principally employed in preparatory researches.

3d. Mr. Morris has charge of *statement* books; has arranged the index to fifteen volumes, and prepared a great mass of papers relative to old Government transactions. It is the situation of his family which has called him away.

Question. At what hour does Mr. Morris come to the office every day?

Answer. About 10 o'clock every day.

Question. How long does he stay?

Answer. Excepting when he is wanted, he generally goes away at half past two, or a little before three o'clock, as he lives at a distance from the office.

Question. Is he not absent, on an average, at least from two to three months each year?

Answer. Witness has not taken a particular record; refers to the letter of Mr. Morris. Witness thinks he is absent on an average of two months; but probably will not be hereafter, in consequence of the death of his daughter.

Question. Is this a customary indulgence?

Answer. The clerks are not indulged in absence, unless called by circumstances. Witness considers himself as standing in a paternal relation to the officers under him.

Question. Do you consider his services necessary?

Answer. Thinks that, at witness' time of life, such an aid to himself is required.

Question. Do you consider his services deserving the salary of $1,400 per annum?

Answer. Thinks an officer of his talents deserving the salary of $1,400.

Question. Has Mr. Morris made out an answer to any call within twelve months relative to any matter contained in the fifteen volumes?

Answer. The call relative to the claim of Walter Livingston, requiring laborious research, was referred to Mr. Morris, and the answer prepared by him.

Question. Were not the duties performed by Mr. Morris formerly those of Register and chief clerk?

Answer. These duties were witness' own, and he considers Mr. Morris more particularly as his aid. Mr. Morris was appointed in November, 1822, by Mr. Crawford, with the concurrence of the Register and implied patronage of Mr. Madison, who had sent him on a private mission to Spain, and was paid out of the $100,000 granted during the war for special services.

The chairman then submitted a letter from Mr. Nourse, Register of the Treasury, as to the duties performed by Mr. Morris.

He also submitted a letter from Mr. Lee, Second Auditor, containing a list of the clerks in his office, and the duties they perform.

And then the committee adjourned to meet when summoned by the chairman.

THURSDAY, *April* 24, 1828.

The committee met. Present: Mr. Hamilton, Mr. Everett, Mr. Rives, Mr. Wickliffe, and Mr. Cambreleng.

The chairman stated to the committee that he had not previously summoned them in consequence of the continued indisposition and sickness of Messrs. Sergeant and Ingham.

He also communicated the following letter from Mr. Nourse, the Register of the Treasury, explanatory of his testimony, viz:

TREASURY DEPARTMENT, *Register's Office, April* 16, 1828.

Recollecting one of the questions of this morning before the committee in respect to occasional absence of the other clerks, I answered, "It was not." At that moment the period of two months was in my mind. I should have said, "It is usual, on application of clerks, on special applications to be absent with leave, and the period of distance has in a measure governed the grants as to the time of absence; but not generally for 'two months,' unless sickness intervened."

I have the honor to be, &c.,

JOSEPH NOURSE.

The following resolution was offered by Mr. Wickliffe and agreed to:

Resolved, That summons issue for George Graham, the Commissioner of the Land Office, Richard Cutts, and Colonel McKenney to appear at the next meeting of the committee and give testimony.

The chairman was then instructed by the committee to apply to the House for leave to sit during the sessions of the House.

And then the committee adjourned to meet at half past 9 o'clock to-morrow morning.

FRIDAY, *April* 25, 1828.

The committee met. Present: Mr. Hamilton, Mr. Rives, Mr. Everett, Mr. Wickliffe, and Mr. Cambreleng.

The chairman stated to the committee that George Graham, R. Cutts, and Colonel McKenney attended to give testimony.

Upon Mr. Graham being sworn, he testified as follows:

Question. What is the utility of continuing the system of inspecting the Land Offices?

Answer. The duty of the examiner is to examine and count the money reported to be in the hands of the Receiver; to compare the books of the Register and Receiver together in order to see whether they correspond; to make a report as to the manner in which the books are kept, in respect to neatness and correctness, and whether they are brought up to the period of examination. The practice of these examinations has existed since 1804, in pursuance of law, although with some variations in the mode.

Question. Could not the business be as well done by some citizen in the neighborhood?

Answer. In the early period there were few offices, and Mr. Gallatin generally employed some one in the neighborhood to examine them, with a per diem of $6 while actually engaged, and $5 or $6 per 20 miles for mileage. After Mr. Crawford came into office he thought it expedient to employ persons not residing in the neighborhood on the same allowance per diem while actually engaged, and $5 or $6 mileage for all expenses.

Question. Could not the examination be made as efficiently, and at a great reduction of expense, by a person living in the neighborhood of the offices?

Answer. Witness thinks it might, and that it is not necessary to have an annual examination as now prescribed by law. An occasional examination will be sufficient. In some offices it should take place annually; but where the books were found, on one examination, well kept and brought up, an examination the next year might be dispensed with. Some offices should be examined, and the money counted, oftener than once a year. The frequency of examination might be in the discretion of the President.

Question. When was John Scott appointed to examine Land Offices, and what amount of compensation was made or to be made to him?

Answer. Thinks he was appointed in March or April, 1827; examined the offices in the course of last summer and fall in Missouri and Arkansas. Has made report of the examinations, but has rendered no account for his services. Has received from the different Receivers about $400, as appears from their returns, and has drawn a bill on the Department for $500, which has not been paid in consequence of his not having yet rendered his accounts. He will be entitled to $6 per diem for every day employed in actual examination, and $5 or $6 for every 20 miles computed from his residence, such being the standing allowance. This compensation has been paid in various ways; no specific appropriation has been made by law for its payment. Each examiner, when appointed, is furnished with a letter of credit to the Receiver of each office which he examines. Amount paid on such letter is charged to the contingencies of the sale of public lands. It is an indefinite letter of credit, but agents seldom draw more than $100 from any office. Examiner reports the number of days that he has been employed in each office; if an unreasonable number of days be reported, an inquiry will be ordered. Witness does not recollect any case of more than four or five days reported for one office. Where the examiner does not receive all that he is entitled to at the offices, he sends his account to the Treasury, and is paid out of the annual appropriation for payments of accounts not otherwise provided for, or by order on some one of the Receivers.

Question. What mileage was Mr. Scott entitled to?

Answer. The amount of miles travelled by him is not known as yet at the Land Office, and for this reason the settlement of his account has been suspended. Mr. Scott has made all his reports and finished his agency. His reports were delayed by sickness, but his accounts are not yet rendered; and not knowing what he is entitled to as mileage, his draft has not been paid. He examined seven offices in Missouri and Arkansas.

The committee then proceeded to the examination of Mr. Cutts, Comptroller of the Treasury, who, being sworn, was merely interrogated in explanation of certain items in the account of the contingent expenses of the Indian Department; but as a reference to the vouchers in his office was necessary before he could render his answers, his examination was postponed, as well as that of Colonel McKenney.

The chairman then stated to the committee that he felt it his duty to mention that a citizen, now a resident of this District, had inquired of him whether, in any of the accounts of the contingent expenses of the Government, the United States were debited with the sum of five thousand five hundred dollars, paid to the late Daniel P. Cook, late Representative in Congress from the State of Illinois, for certain diplomatic services upon which Mr. Cook was supposed to have been sent abroad during the last summer.

The individual making this communication also stated that he had good reason to *believe* that the Hon. Mr. Barton, of the Senate, and the Hon. Mr. Letcher, of the House of Representatives, were acquainted with this fact, and that he had good reason *to know* that John McLean, Esq., Postmaster General, was also cognizant of the circumstances connected with this transaction.

The chairman stated that he did not feel at liberty to communicate the name of his informant, but in regard to the purport of the communication he felt no such reserve, and it was for the committee to make such order on the statement as they might deem proper.

It was, on motion of Mr. Cambreleng,

Resolved, That the committee consider the communication; when Mr. Wickliffe moved that the committee proceed to the examination of the fact stated, and that the chairman request the attendance of Messrs. Letcher and Barton, and issue a summons for the Postmaster General.

Mr. Everett stated to the committee that, desiring to confer with Mr. Sergeant, who was absent from indisposition, on the very important subject involved in the communication, he would move that its consideration be postponed until to-morrow, Saturday, the 26th, at 12 o'clock, (meridian,) which was carried *nem. con.*

Then the committee adjourned to meet to-morrow at 12 o'clock.

SATURDAY, *April* 26, 1828.

Committee met. Present: Mr. Hamilton, (chairman,) Mr. Sergeant, Mr. Rives, Mr. Everett, Mr. Wickliffe, and Mr. Cambreleng.

The chairman submitted the following letter from Mr. Graham, Commissioner of the General Land Office, explanatory of his testimony taken on yesterday:

"GENERAL LAND OFFICE, *April* 25, 1828.

"SIR: In the statement made by me to the committee I omitted to mention that, in a conversation had with the Secretary of the Treasury last autumn, previous to the session of Congress, I understood him to say that, for the future, the letter of credit given to the examiners of the Land Offices should be more restricted and limited in its terms. If deemed necessary, you will please file this as a part of my testimony.

"With very great respect, &c.,

"GEO. GRAHAM."

The committee then proceeded to the consideration of the motion that the committee proceed to the examination of the fact stated in the communication of the chairman, and that the chairman request the attendance of Messrs. Barton and Letcher, and issue a summons for the Postmaster General *forthwith.*

And, upon the question being taken, Messrs. Rives, Wickliffe, and Cambreleng voted in the affirmative, and Messrs. Sergeant and Everett in the negative.

The chairman then transmitted notes to Messrs. Barton and Letcher, and issued a subpœna to the Postmaster General, all of whom attended.

The Hon. Mr. Barton, of the Senate, attended as a witness, and, being sworn, testified as follows:

Question. Are you acquainted with the fact that the late D. P. Cook was employed by the Government of the United States on foreign service at the commencement of the last summer?

Answer. Witness understood from Mr. Cook himself that, as Mr. Cook was going to the island of Cuba for his health, he was, while there, to be employed in the service of the Government to collect such information as the Government might wish to have relative to that country. He was sick at the close of the session, and witness remained with him, and went with him to Philadelphia, where he left witness and went to New York. Witness had intended to go round with him by the way of Cuba, but declined doing so on account of the advanced season.

Question. Did you understand what compensation Mr. Cook was to have for his services?

Answer. Witness understood that an advance was made to him of $1,000.

Question. Did you learn what additional sum he was to receive for his services, or whether he was to receive any?

Answer Witness did not understand whether there was to be any further compensation.

Question. What was the situation of Mr. Cook's health at the time he received this appointment?

Answer. He was supposed to be recovering from the sickness which he had had during the session. At the close of the session he was very ill. Witness remained with him till about March 20, when he was much better, and then accompanied him to Philadelphia, where witness stayed with him until April, and he continued to get better.

Question. Did Mr. Cook stop at Philadelphia on account of his health?

Answer. When he left Washington he had the intention to sail from Philadelphia or New York, but designed also to stop at Philadelphia and consult Dr. Physick with respect to his health.

Question. After Mr. Cook concluded to go out to Cuba in the service of the United States, was he obliged to stay here on account of his health?

Answer. It was not long before witness started for Philadelphia that witness heard Mr. Cook would be thus employed.

Question. Do you know if Mr. Cook spoke the Spanish language?

Answer. Witness does not know whether he did or not, but thinks, from his acquaintance with him since he was a boy, that he did not.

Question. From the situation in which you left Mr. Cook in Philadelphia, did you think him capable of attending thoroughly to his business, public or private?

Answer. Did not think him so at the time; but if his health had continued to improve as it had done from the adjournment, witness thinks he would soon have been able to attend to business. Did not, however, think he would permanently recover from a pulmonary complaint with which he was seriously afflicted.

Question. Do you or do you not know that at the time Mr. Cook was sick he was an applicant for the appointment of minister to Colombia?

Answer. He had heard such a thing spoken of, not only at that moment, but during that spring. Witness lived with Mr. Cook.

Question. On what points did you understand that Mr. Cook was to collect information?

Answer. On the state of public affairs generally; witness thinks he heard no particulars.

Question. Did you hear the reason assigned why he did not receive the appointment to Colombia?

Answer. Witness did not hear any special reason assigned, or if he did, does not remember it.

Question. Have you any recollection of hearing that this mission to Cuba was an alternative for the mission to Colombia, which for certain reason could not be given him?

Answer. Witness heard no such idea suggested. Witness had probably about the same knowledge of the application for the appointment to Colombia that most members of Congress had, which was, in general, that he desired it but did not obtain it.

Question by Mr. Wickliffe. Do you know when Mr. Cook returned?

Answer. Thinks it was the latter end of May, or beginning of June, that he returned?

Question. When did Mr. Cook probably sail from New York?

Answer. Does not know, but presumes some time in April. Witness parted from him between the 5th and 10th of April, at Philadelphia, when Mr. Cook went to New York to sail.

Question by Mr. Cambreleng. Do you know that Mr. Cook did not receive anything more than the $1,000 advanced to him when he left Washington?

Answer. Witness does not know that he received no more.

Questions by Mr. Everett. Do you know who was Governor General of Cuba at that time?

Answer. Thinks it was General Vives, formerly minister in this country.

Question. Have you any reason to believe that while General Vives was in this country he learned to speak the English language?

Answer. Thinks while he was here he might have made some progress.

Question by Mr. Cambreleng. Do you know General Vives?

Answer. Witness saw him while he was here; had no personal acquaintance with him; was, perhaps, introduced to him; does not recollect that he ever conversed with him.

Question by Mr. Sergeant. Do you recollect whether Mr. Cook had formerly been employed abroad by the Government?

Answer. Was sent (witness believes) to London, by Mr. Madison, to carry despatches.

Question by Mr. Rives. Do you know that he returned from London with Mr. Adams?

Answer. Thinks he has heard Mr. Cook say so?

Question by Mr. Cambreleng. Was Mr. Cook able to go out when he was here and attend to business?

Answer. Not much, but rode out occasionally to the public offices. Before he left Philadelphia was able to walk out on business.

Mr. Letcher was next sworn, and testified as follows:

Question. Have you any knowledge whether Mr. Cook received an appointment from the Government of the United States in March or April last?

Answer. Witness has no knowledge, but has understood so, during this session of Congress, from the Postmaster General or Mr. Clay in some casual conversation. Does not certainly remember to have heard Mr. Clay say so. Is pretty confident it was one of the two, and is not sure which.

Question. Did you remain here at the close of the last session of Congress?

Answer. No. Witness left Congress a few days before the adjournment.

Question. Did Mr. Cook ever tell you he applied for an appointment?

Answer. He never did; but witness knows he was desirous of one.

Question. What was the state of Mr. Cook's health at the close of the session?

Answer. It was delicate.

Question. Did you think him fit to attend to business at that time?

Answer. It will depend on the nature of the business. Did not think him capable of attending to laborious business.

Question. Do you know whether Mr. Cook was an applicant for the appointment of minister to Colombia?

Answer. He was. Mr. Cook having expressed his desire to procure that appointment in conversation, asked witness' opinion of his fitness for the office, and prospect of getting it. Does not know that he ever applied to the President, but has no doubt he did, (from his conversation,) either by himself or friends.

Question. Did you ever hear, from any person connected with the Government, the reason why he did not receive that appointment?

Answer. Never did.

Question. Do you know whether Mr. Cook spoke the Spanish language?

Answer. Thinks he did not; if he did, witness has no knowledge of it.

Question by Mr. Cambreleng. Do you recollect that Mr. Cook was unable to attend in Congress at the close of the session?

Answer. He was unable to attend, although he had a bill of interest before the House. Some time before he had been diligent in his attendance as chairman of the Committee of Ways and Means.

Question. Do you know anything about the sum of money he was to receive?

Answer. Does not.

Question by Mr. Everett. Did you understand what was the nature of the duties to be discharged by Mr. Cook in Cuba.

Answer. Witness did not, but has the impression that when he understood from Mr. Clay or the Postmaster General that he had had such an appointment, he was told that he had done all that was expected.

Mr. John McLean, Postmaster General, appeared, was sworn, and the following is his testimony:

Question. Have you any information touching an appointment which the late D. P. Cook received last spring?

Answer. Witness understood from Mr. Cook that he was appointed as a secret agent to Cuba. He was sick some weeks at witness' house, and the subject was mentioned rather confidentially to witness, but without any injunction of secrecy. Does not know that he has ever mentioned it to any one, but may have done so to Judge Letcher, and possibly to some other person, but cannot recollect with certainty.

Remark by the Chairman. The committee are not acting under any information that they have any reason to think was derived from witness.

Question. Did you understand from Mr. Cook the amount of compensation he was to receive?

Answer. Something was said by Mr. Cook on the subject. The sum of $5,000 per annum was named, but witness does not recollect to have heard that any sum was fixed, and this sum may have been mentioned before the appointment was made or the sum fixed.

Question. Was not Mr. Cook confined by illness at the time at your house?

Answer. He was some weeks sick at witness' house, being there by invitation, in order that he might have more comforts than he could otherwise have. Witness thought him near dying.

Question. Did you, at that time, think that he was able to attend to any business?

Answer. Witness thought, by change of climate, he would be able to attend to business. He recovered so much as to be able to travel to New York with considerable comfort; and witness thought, at the time he left his house, that he would be able to attend to the business confided to him.

Question. Was Mr. Cook acquainted with the Spanish language?

Answer. Witness does not know that he was.

Question. What was the nature of his disease?

Answer. Pulmonary; but it was thought by his physician that he might live some months, or perhaps some years.

Questions by Mr. Rives. Do you know how much money he received before he left the country or after his return?

Answer. Witness does not know.

Question. Have you any knowledge of any application made by Mr. Cook for the place of minister to Colombia?

Answer. His name was before the President.

Question. Did you ever learn that this secret mission was an alternative for the mission to Colombia?

Answer. Witness understood that it was not thought expedient to send a minister to Colombia, and that Mr. Cook accepted of this mission. Witness does not know that it was an alternative.

Question by Mr. Wickliffe. Was not his application to be minister *or* Chargé d'Affaires to Colombia?

Answer. Witness thinks it was to be minister. Mr. Cook wrote a letter to witness on the subject of the appointment; witness having a high opinion of his capacity, integrity, and fitness for the office, sent the letter to the President, but had no conversation with the President or Mr. Clay on the subject; that was the application.

Question by Mr. Rives. Did you understand that, on the return of Mr. Cook to the country, he had performed all the services expected from him?

Answer. Has no distinct impression on that head.

Questions by Mr. Cambreleng. Had you any knowledge of the way in which he performed the duties of his appointment?

Answer. Not any. Witness understood his health became worse on his return.

Question. Did you ever tell any one that he had performed the duties expected of him?

Answer. Witness has no distinct recollection of doing so; if he has told any one so, it has escaped his recollection; presumes he could not have said so, as he had no particular information on the subject.

Question by Mr. Everett. Had you any understanding as to the general nature of the duties to be performed by Mr. Cook?

Answer. Witness had not; did not see his instructions, nor did Mr. Cook go into any detail in conversation.

Questions by Mr. Cambreleng. Do you suppose that Mr. Cook disguised anything from you, or were the conversations frank?

Answer. They were frank. Mr. Cook said he expected special instructions; that he had some con-

versations with the President or Secretary of State, and found the business to be confided to him of more importance than he had expected, but did not go into detail, nor did witness think it proper to inquire more particularly.

Question. Do you know whether his duties were of a diplomatic character?

Answer. Does not. His impression was, that the agency was of a secret nature, but could not state positively.

Question by Mr. Everett. What is your recollection as to the sum of $5,000 mentioned by Mr. Cook?

Answer. It is very indistinct. It may have referred to a probable sum to be fixed.

Question by Chairman. Did you or did you not hear Mr. Cook or some of his friends make a comparative estimate of the value of this mission and of that to Colombia, as an inducement to accept the appointment?

Answer. Witness may have conversed with Mr. Cook on this point, and may have stated that if a fixed sum of $5,000 were given, as less expense would be incurred, it would be as good, in a pecuniary point of view, as the mission to Colombia.

Question by Mr. Everett. Do you remember to have heard that if Mr. Cook had not received this appointment it would have been necessary to send some other person?

Answer. Witness may have heard something like this from Mr. Cook, but does not recollect it.

The committee adjourned to meet again on

WEDNESDAY, *April* 30, 1828.

Committee met at ten o'clock. Present: The Chairman, Mr. Wickliffe, Mr. Sergeant, Mr. Cambreleng and Mr. Everett.

Mr. Sergeant requested that it might be entered on the journal of the committee that his absence from the meetings of the committee had been occasioned by indisposition, which had confined him to his room.

Ordered, That Messrs. Way and Weightman be summoned as witnesses to attend the committee, and that Messrs. Gales and Seaton be invited to give such explanations relative to the printing of the House as may be required.

The chairman submitted a letter from Mr. Letcher, explaining his testimony before the committee at the last meeting, which is as follows:

HOUSE OF REPRESENTATIVES, *Monday morning, April*, 25, 1828.

SIR: In answer to an inquiry propounded to me by one of the Committee on Retrenchment, Saturday evening last, whether I was here at the close of the last session of Congress, I replied I was not, that I left the city a few days before the termination of the session. Such was my unqualified opinion at the moment. I find, however, upon reflection, I labored under a misapprehension, and that I remained here until the close of the session. Although the mistake might not be very material in reference to the subject-matter about which I was examined, yet, as I am desirous of being accurate, I must ask the favor of the committee to allow me to correct my statement in the aforesaid particular.

With great respect, your obedient servant,

R. P. LETCHER.

Hon. J. HAMILTON, *Chairman, &c.*

The committee adjourned to meet again at 12 o'clock.

The committee met pursuant to adjournment:

When Mr. Andrew Way appeared, was sworn, and testified as follows:

Question. 1. What is the difference between the number of ems contained in a page of the size of the edition of the laws of 1815, and in a page of the size of the documents as printed by Gales and Seaton?

Answer. About one hundred and fifty-five; making from one-third to one-half a page in eight of continuous printing. In printing a work like the journal, containing numerous breaks, the difference in the number of ems in the width would produce little or no saving. The difference in the number of lines on the page of the journal, and that of the laws, might amount to a third of a page in eight. The charge of printers for seven full pages, and a part of the eighth or a blank page, would be the same as for eight full pages.

Question. 2. In consequence of the difference between the two sizes of the pages, might not the printer, in printing a document that might be compressed into four pages of the large size, occasionally extend it to a fifth page, and thus lead to an extra charge for the fifth page and the sixth blank page?

Answer. He would not go over the fourth page for a few lines, but if it were necessary to go over the fourth page, would charge for half a sheet.

3. *Question by Mr. Everett.* On what proportion of the printing done for the House would the loss arising from the different size of pages accrue?

Answer. It would be impossible to say exactly, without carefully examining the whole. It would accrue on a small part only of the printing. It would accrue on large continuous documents only, and not at all on table work, nor on documents containing from four to sixteen pages each.

4. *Question by Mr. Everett.* Would not the printer, for his own convenience and interest, crowd a small excess over a signature into the signature, rather than subjoin an additional leaf?

Answer. He would, because he would suffer more in filling up the blank page and in the extra stitching than he would gain by the extra charge. It would be considered discreditable to throw a few extra lines on a ninth page and charge accordingly.

5. *Question by Mr. Seaton.* From your knowledge of the manner in which the public printing has been done by the present printers, and by any others, do you not think that it has been done very much better, in respect to economy and despatch, by the present printers, than by any others?

Answer. Witness thinks it has decidedly; has been astonished at the expedition with which the printing has been done by the present printers; thinks it was never so well done before; has been as neatly executed, but never with so much expedition.

6. *Question by Mr. Wickliffe.* What is the loss sustained in Senate document No. 102, of the 1st session 19th Congress, making 840 pages, in consequence of the size of the pages?

Answer. About fifty pages in consequence of the reduced length of page. Very little effect in that document would be produced by the difference in width; but it is impossible to speak accurately.

7. *Question by Mr. Everett.* What would be the loss on House document No. 112, 1st session 19th Congress, which is rule work?

Answer. There would be no loss.

8. *Question by Mr. Everett.* Are there not many more documents of the same kind as the last named document than the former?

Answer. There are. There are a few documents where the loss would accrue. Does not know certainly what proportion of long documents are now published. In former years there were very few.

9. *Question by Mr. Everett.* What is your opinion of the difference in respect to economy of the mode in which such statistical tables as document No. 133, 2d session 15th Congress, printed by De Krafft, and document No. 120, 2d session 19th Congress, are printed?

Answer. The difference is very great. The expense of the former mode would be four times that of the present, at the same rate per page.

10. *Question by Mr. Wickliffe.* Was not the former document printed by contract, and before the resolution of 1819?

Answer. It was.

11. *Question by Mr. Everett.* What was the nature of the contract under which the printing was formerly done?

Answer. Thinks it was so much per sheet or half sheet.

12. *Question by Mr. Everett.* Might not document No. 120, making 283 pages of rule and figure work, 2d session 19th Congress, under the resolution of 1819, have been printed in the same form as No. 133, 2d session 15th Congress?

Answer. According to witness' understanding of the rule it might.

13. *Question by Mr. Everett.* About how many more pages would document No. 120, 2d session 19th Congress, make if printed in the manner just described?

Answer. Witness thinks it would make five or six times as many pages; cannot speak with certainty.

14. *Question by Mr. Wickliffe.* Is it the practice of printers, in rule and table work, to charge the same price for the blank pages as for the printed?

Answer. It is. The compositor would charge it to the printer, and consequently the printer would charge it. If the document consisted only of one page, two would not be charged; but in a continuous work, one blank page would not be excepted.

The committee adjourned to meet again to-morrow at 12 o'clock.

THURSDAY, *May* 1, 1828.

Committee met. Present: The Chairman, Mr. Sergeant, Mr. Wickliffe, and Mr. Everett.

Mr. Cutts was again called—testified as follows:

Question by Mr. Wickliffe. What was the amount of compensation per diem of Thomas L. McKenney, clerk in the War Office, for his tour to Green Bay the last summer?

Answer. Mileage eight dollars per twenty miles, and compensation eight dollars per day while in the discharge of his duties attending the negotiation of the treaties with the Indian tribes?

Question by Mr. Wickliffe. By whom was that compensation paid?

Answer. By Mr. Forsyth, amounting, so far as witness recollects, to $1,880.

Question by Mr. Wickliffe. What amount of money was advanced Colonel McKenney from the Treasury last year, on or before his departure from Washington, for the expenses of his tour from Green Bay to the south?

Answer. $1,750.

Question by Mr. Wickliffe. What amount, in addition to the $1,750, did he claim on his return for his expenses after he left Green Bay?

Answer. $2,782. In making this charge he credited the United States with $1,438, being the amount of certain sums advanced to him by Governor Cass, P. B. Key, P. Lindsley, and J. Crowell; reducing the balance claimed by him on his return to $1,344.

Question by Mr. Wickliffe. Are the sums just named all that he received from Indian agents and others on his tour?

Answer. He received $1,880, mentioned in the answer to former question; $660 of which was for mileage from Green Bay to Washington, which sum was disallowed at the Treasury and debited in his account in consequence of his not having returned directly from Green Bay to Washington, and having charged his travelling expenses on another route.

Question by Mr. Wickliffe. Is paper marked No. 17, in the file presented by witness, a correct copy of a letter of the 28th of January, 1828, from Colonel McKenney to the Secretary of War, explaining his accounts?

Answer. It is. After the letter of witness of the 28th of January, which is appended to that of Colonel McKenney of the same date, witness received another letter from Colonel McKenney of the 26th; in consequence of which, witness withdrew his own letter of the 28th, and required Colonel McKenney to furnish Mr. Schoolcraft and Forsyth's accounts.

Question by Mr. Wickliffe. Is not the paper No. 2 a requisition from the Secretary of War for the balance of Colonel McKenney's account as claimed by him, sent directly to witness as Comptroller, without being first passed upon by the Second Auditor, in the usual manner, according to law?

Answer. It was.

Question by Mr. Wickliffe. Why was not this account settled in the usual manner?

Answer. Because it was not made out in the usual form, nor with sufficient vouchers.

Question by Mr. Everett. Do you know what reasons induced the Secretary of War to grant the requisition under these circumstances?

Answer. Does not know.

Question by Mr. Wickliffe. Do you know of any account presented by Colonel McKenney for the expenses of an entertainment given at Green Bay?

Answer. Witness does not know anything of such an account. If it had been presented for an entertainment given on Colonel McKenney's late tour, witness would have known it.

Question by Mr. Wickliffe. How long was Colonel McKenney absent on his tour?

Answer. Witness thinks he went in May and returned in November.

Question by Mr. Everett. Was the compensation allowed to Colonel McKenney on the tour to Green Bay that which is usually paid for similar services?

Answer. It was. But the allowance for his subsequent tour to the southern tribes being a gross sum, witness does not know whether it is the same usually paid for similar services.

Question by Mr. Everett. In what way are accounts of this nature usually settled?

Answer. They are first passed upon by the Auditor, who reports to the Second Comptroller, by whom they are revised, and the balance due certified to the head of the Department in which the expenditure was incurred. On this report or certificate of the Second Comptroller a requisition of the head of the Department issues to the Secretary of the Treasury.

The following are the documents referred to in Mr. Cutts' testimony:

No. 17.

TREASURY DEPARTMENT, *Second Comptroller's Office, January* 28, 1828.

SIR: It is the opinion of the President that inasmuch as Governor Cass' accounts and those connected with them are not in the office to enable you to make out a statement of your accounts, as required in my letter of the 26th instant, the two former will be dispensed with.

That, in presenting your account for expenses, services, and presents to Indians from Green Bay, &c., you must designate the amount due under each head, with a particular statement of the amount given to Indians.

Respectfully, sir, your obedient servant, RICHARD CUTTS.

THOMAS L. MCKENNEY, Esq.

JANUARY 28, 1828.

SIR: I have received the enclosed note from Mr. Cutts. I am not able, sir, to decide how much I paid under the several branches as enumerated in my account. I will not pretend to be particular even as to the estimate which follows; it is but an *estimate*, and one, too, without data.

I travelled 4,000 miles at least after leaving Green Bay, and in the execution of your instructions, which are *wholly* separate from all others in which I was connected with Governor Cass, and have no more to do with his accounts than with your own private funds. I had for about one thousand miles of the way, besides a delay owing to the rain of weeks, independent of the time I was travelling or voyaging, eleven persons to support, and eight of these to pay; and on entering on the fourth Chickasaw Bluff I had to procure two horses, a light wagon, (for which I claim the hire, they having been bought on my own account and sold afterwards on my own account,) and I had to hire guides, Indians and half-breeds, and interpreters, and all these to feed and pay; and then come home from the Creek agency, with a servant and baggage, in the mail stage, a servant having accompanied me the whole way.

I estimate the cost, under these heads, from Green Bay, at one thousand dollars; I have allowed me thirteen hundred and forty-four dollars, rather $1,244; the $100 being added to repay me for so much paid on account of my expenses, since I returned, for my services. These two deducted from $4,532, the total account, would leave $2,188 to have been given away as presents among *three nations of Indians*, besides fragments of four others. So the item will stand thus:

Supposed cost of expenses	$1,000
Specific allowance for services	1,344
Leaving for presents	2,188
Total of the account	4,532

As rendered, and now with the Second Comptroller.

THOMAS L. MCKENNEY.

The SECRETARY OF WAR.

No. 2.

No. 1100.] WAR DEPARTMENT.

SIR: Please cause a warrant for thirteen hundred and forty-four dollars — cents to be issued in favor of General John Tipton, per order, for which sum Thomas L. McKenney is to be held accountable; to be charged to undermentioned appropriations.

Given under my hand, this ninth day of January, 1828.

JAMES BARBOUR,
Secretary of War.

$1,344.

The SECRETARY OF THE TREASURY.

Countersigned, ——— ———,
Second Comptroller.

Registered, ——— ———, *Auditor.*

Appropriations.

Contingencies of Indian Department $1,344

The chairman submitted the following letter for the adoption of the committee:

COMMITTEE-ROOM OF THE SELECT COMMITTEE ON RETRENCHMENT, *May* 1, 1828.

SIR: It having been ascertained, in the course of our examination, that the late Daniel P. Cook, late Representative in Congress from the State of Illinois, received a sum of money from the Government during the spring or summer of the last year, for certain services, supposed to have been either foreign or diplomatic, I addressed a note to Joseph Nourse, Esquire, Register of the Treasury, of which the following is a copy:

"SIR: With a view of elucidating a subject of inquiry now before the Select Committee on Retrenchment, I am desirous of knowing whether it appears on any of the books of your office that a sum of money

was paid to the late Daniel P. Cook, formerly representing the State of Illinois in Congress, since the 4th of March, 1827, and if any, to what amount, and for what service stated to have been rendered.

"J. HAMILTON, *Chairman.*

"JOSEPH NOURSE, Esq., *Register of the Treasury.*"

In reply to which, Mr. Nourse has enclosed me the following certificate:

"TREASURY DEPARTMENT, *Register's Office, April* 30, 1828.

"I do hereby certify that, from an examination of the books of this office, it does not appear that any money has been paid Daniel P. Cook, formerly representing the State of Illinois in Congress, from the 4th of March, 1827.

"JOSEPH NOURSE, *Register.*"

As in the account of the various expenditures of your Department transmitted from the Treasury no such item appears, I am instructed by the committee to request you to inform us where we are to look for the auditing of the sum said to have been received by Mr. Cook; and, if not audited in the usual course, what was its amount.

As the committee are very desirous of bringing their labors forthwith to a close, your early reply will be esteemed a favor.

I have the honor to be, very respectfully, sir, your obedient servant,

J. HAMILTON, *Chairman.*

Hon. HENRY CLAY, *Secretary of State.*

Mr. Everett then moved the following resolution:

Resolved, That the following be added as a postscript to the aforesaid letter:

"I am further directed by the committee to request you to state to the committee, confidentially or otherwise, if the public service will now permit, what was the nature and necessity of the services on which Mr. Cook was employed in the island of Cuba."

And on the question that the foregoing be adopted as a postscript to the letter, it was decided in the negative—Mr. Everett and Mr. Sergeant voting in the affirmative, and Mr. Chairman, Mr. Wickliffe, and Mr. Cambreleng in the negative.

Mr. George M. Grouard appeared, was sworn, and testified to the following:

Questions by Mr. Everett. Are you the foreman in the printing office of Messrs. Gales & Seaton?

Answer. I am.

Question. How long have you been in their service in that capacity?

Answer. Since 1815.

Question. Will you state to the committee what took place when Messrs. Gales & Seaton were elected printers of Congress, in reference to directions given by the Clerk of the House and Secretary of the Senate, as to the mode in which the printing was to be done?

Answer. Witness was directed by Messrs. Gales & Seaton to make all the arrangements for the printing. Witness sent sheets of the printed documents to Mr. Cutts, then Secretary of the Senate, and to Mr. Dougherty, Clerk of the House, as specimens, informing them that the page was a little smaller than that of the Laws, but that the convenience of binding would be greatly promoted, and that, from the shortness of the greater part of the documents, no loss to the public would accrue. Mr. Cutts approved the size of the page, as submitted by witness, and directed the printing so to be done. Witness also understood from Mr. Gales or Mr. Seaton (he does not recollect which) that Mr. Dougherty approved the size of the page as proposed by witness.

Question. On what proportion of the documents printed would any loss accrue in consequence of the small size of the page?

Answer. On much the greatest part of the documents no loss would accrue. It would only accrue on the documents over 50 pages.

Question. Is the size of the page of the Laws uniform?

Answer. It is not; it varies considerably. Fifty pages might be pointed out in a volume of the Laws smaller than those of the documents as printed by Gales & Seaton.

Question. Were the reasons stated by you in answer to the second question the sole reason which induced the adoption by you of a smaller page?

Answer. They were.

Question. Has the reduced size of the page ever been objected to by any Committee of Accounts of the House of Representatives or Senate?

Answer. It has not, nor by anybody else, as far as witness knows.

Question. Is it within your knowledge that on the committee by whom the resolution of 1819 was reported there were one or more gentlemen who were printers by profession?

Answer. Witness has understood that Mr. Wilson of the Senate, and Mr. Rogers of the House of Representatives, were printers, and were on that committee.

Question. Have you no knowledge of any complaint made by those gentlemen, or any other member of Congress, of the reduced size of the page?

Answer. Has not.

Question. Would it be considered dishonorable, under the circumstances in which Messrs. Gales & Seaton were chosen printers, had they reduced the size of the page for the sake of the emolument that would accrue to them?

Answer. It would have been dishonorable; it was no object to the office.

Question by the Chairman. Does not the profit of Messrs. Gales & Seaton depend on the number of pages printed by them?

Answer. It certainly does in general; but a few lines of extra printing could be no object in a business of such extent.

Question by Mr. Wickliffe. Are the pages in small pica type, close print of the documents as printed by Gales & Seaton, smaller than the pages of the Laws?

Answer. They are smaller than some pages, but not smaller than all. They are less in general; but the pages of the Laws are not of a kind to furnish a uniform standard.

Question by Mr. Wickliffe. What is the difference between the number of ems in the page of the Laws and of the documents?

Answer. One hundred and forty-two.

Question by Mr. Everett. Where it is stated in the resolution of 1819 that the page of the documents was to be of the same size as the page of the Laws, would that be understood, in a strict technical sense, as referring to the number of ems, or to the general size of the page, as duodecimo, octavo, royal octavo, &c.?

Answer. It would be understood in the latter sense. Witness certainly understood that it required only a royal octavo page of good proportions.

Question by Mr. Wickliffe. Are not, on a general comparison, the pages of the documents as printed by Gales & Seaton shorter than those of the Laws?

Answer. They are generally shorter.

Question by Mr. Wickliffe. What would be the difference in expense in printing 6,000 copies of the report of the Select Committee on the Georgia Affairs, containing 846 pages of the reduced size?

Answer. It would be about 50 pages, and would amount to $500.

Question. What is the whole amount of the expense of printing the aforesaid document?

Answer. About $8,000.

Question. What would be the cost of the document No. 158 of the present session?

Answer. About $2,290.

Question by Mr. Sergeant. Did Messrs. Gales & Seaton have anything to do with fixing the size of the page?

Answer. They had nothing to do with it. They did not interfere in it. The printing was witness' own business, who always supposed it was under the direction of the Clerk of the House and Secretary of the Senate.

Question by Mr. Sergeant. In fixing the size of the page as you did, had you any view to increase the gain of the printers, or solely to carry into effect the resolution?

Answer. The gain was not thought of.

Question by the Chairman. Were Messrs. Gales & Seaton aware of the alteration in the size of the page?

Answer. Witness stated it to Mr. Gales at the time, but did not consult him; does not think it can be called an alteration.

Question by Mr. Sergeant. Was it after you had sent the specimens to the Clerk of the House and Secretary of the Senate that you spoke to Mr. Gales?

Answer. Thinks it was after.

Question by Mr. Everett. Did you understand the Clerk of the House and the Secretary of the Senate distinctly to authorize the size of the page as exhibited in the specimens sent by you?

Answer. Witness did so understand it. Mr. Cutts, Secretary of the Senate, told me so personally. Mr. Dougherty witness did not see, but sent him the specimens with a letter, and understood he approved them.

Question by the Chairman. Have you ever read the resolution directing the mode in which the printing should be executed?

Answer. Witness has read it.

Question by the Chairman. Do you conceive that the Secretary of the Senate and the Clerk of the House could repeal the resolution?

Answer. Does not conceive they could.

Question by Mr. Everett. Did you not conceive the page of the documents, as arranged by you, to be conformable to the spirit of the resolution?

Answer. Witness did so consider it.

Mr. George Clark Smoot appeared and was sworn:

Questions by Mr. Wickliffe. You are a printer, and at this time foreman of the printer to the Senate.

Answer. I am.

Question. What is the difference of the size of the page in the Report of the Select Committee on the Georgia Affairs and of that of the Laws of the United States?

Answer. The page of the Laws contains 1,732 ems, the page of the document 1,508; difference 224.

Question. What is the excess paid for 600 copies of the said document as printed, over what it would have cost if printed on a page of the size of the Laws?

Answer. The excess would be 132 pages, and the excess in price $1,023.

Question. What would be the loss to the United States, in the printing generally, in consequence of the smaller size of the page?

Answer. In documents making a closely printed volume of plain matter of any size the difference would be great. In small documents it would be less. In some small documents it would be very great, in consequence of the excess of the matter over the half sheet.

Question. Were you a long time in the office of Gales & Seaton?

Answer. I was; employed in the public printing.

Question. What difference does the reduced size of the page make in some descriptions of cap tables?

Answer. It increases the price two-thirds. A page of brevier rule and figure work costs $3 50, while a cap table costs three times that sum; and on a large page the same matter might be reduced to one page, which, on the small page, would be thrown into a cap table.

Question. Is the printing done for the Senate at the present session done on a page of the same size as that done for the House by Gales & Seaton?

Answer. It is; when the present printer of the Senate was chosen, Mr. Lowrie sent a document to him, directing to take it as the standard. Orders have been given to alter it at the close of the session.

Mr. Meehan appeared and was sworn:

Questions by Mr. Wickliffe. Are you a printer by profession?

Answer. Witness is a printer by profession, and now a proof-reader.

Question. What is the difference in the size of the page of the Laws of the United States and the Report of the Select Committee on the Georgia Affairs?

Answer. The page of the document is 224½ ems less than that of the page of the Laws.

Question. What number of pages would the same document be reduced if printed on a page of the same size of the Laws?

Answer. About 106 pages less, or about one-eighth.

Question. When the size of a page is spoken of, do you always understand precisely the number of ems which it contains, or only whether it be duodecimo, octavo, royal octavo, &c.?

Answer. Witness always understands the number of ems which it contains.

Mr. S. A. Elliot appeared and was sworn:

Question by Mr. Wickliffe. Are you acquainted with the printing business?

Answer. Witness is a book printer by profession.

Question. What is the difference of the size of the page of the Report of the Select Committee on the Georgia Affairs and the page of the Laws of the United States?

Answer. The document contains 1,538 ems to a page; the page of the Laws contains 1,705. Difference, 168 ems in a page—about 92 pages in the whole document of 848 pages.

On motion of Mr. Wickliffe,

Ordered, That a summons issue to William Stewart and William Peters, clerks in the Second Auditor's office.

The committee adjourned to meet to-morrow at 12 o'clock.

FRIDAY, *May* 2, 1828.

Committee met agreeably to adjournment. Present: The Chairman, Mr. Rives, Mr. Sergeant, Mr. Wickliffe, and Mr. Everett.

The chairman submitted to the committee the following letter, received from the Secretary of State, in answer to the letter of the chairman yesterday:

DEPARTMENT OF STATE, *Washington, May* 1, 1828.

SIR: I have received your letter under date this day, stating that "it having been ascertained that the late Daniel P. Cook, late a Representative in Congress from the State of Illinois, received a sum of money from the Government during the spring or summer of the last year for certain services supposed to have been either foreign or diplomatic, you are instructed by the Committee on Retrenchment to request me to inform you where they are to look for the auditing of the sum said to have been received by Mr. Cook, and, if not audited in the usual course, what was its amount."

Without admitting or denying the correctness of the information which the committee are stated to have received, I have the honor to observe that I am not aware of the disbursement of any money through the agency of this Department the account of which has not been, or in a regular course of settlement is not to be, audited in the usual way at the Treasury, or passed upon a certificate of the President, in conformity with the provisions of the 3d section of the act of May 1, 1810, entitled "An act fixing the compensation of public ministers and consuls residing on the coast of Barbary, and for other purposes." I cannot presume that it was the intention of the committee to inquire into any disbursement which may have been made agreeably to that section, and all others are accessible to them in like manner with other expenditures. I have, however, the authority of the President for saying, that I will make to the committee a *confidential* communication in relation to the expenditure to which they are supposed to allude, if they will signify their desire for such a communication. In that case I should be glad to learn their pleasure as soon as convenient, as I purpose leaving the city on the 4th instant a few days on account of the state of my health.

I have the honor to be, with great respect, your obedient servant, H. CLAY.

JAMES HAMILTON, Jr., Esq., *&c., &c., &c.*

Mr. Wickliffe moved the following resolution:

Resolved, That the chairman inform the Secretary of State that, from the views the committee entertain of their duties as well as their powers, they do not feel themselves at liberty "to signify a desire for a *confidential* communication from the Executive" on the subject referred to in the letter of the Secretary of State of the 1st instant.

To which Mr. Everett moved the following amendment:

Strike out all after the word "that," and insert the following:

"The Secretary of State be requested to inform this committee, confidentially, (the said information to be communicated to the House confidentially, if the committee shall think expedient,) whether the late D. P. Cook was employed in the foreign service of the country during the last year; what amount of compensation was paid him; and what was the nature of the services performed by him."

And on the question to strike out and insert, it was decided in the negative.

Messrs. Sergeant and Everett voting in the affirmative.

Messrs. Hamilton, (chairman,) Rives, and Wickliffe, in the negative.

The question then recurred on the resolution of Mr. Wickliffe, and was decided in the affirmative.

YEAS—Mr. Chairman, Mr. Rives, and Mr. Wickliffe.

NAYS—Mr. Sergeant and Mr. Everett.

The following resolution was moved by Mr. Wickliffe, and adopted without a division:

Resolved, That the chairman return the Secretary of War the paper yesterday presented to the committee by Richard Cutts, Esq., as stated by him, at his (the Secretary's) request; and as the account of Governor McMinn, of which it purports to be a part, is not before the committee, that the chairman inquire what is his (the Secretary's) object in presenting it to the committee.

The chairman submitted to the committee the following letter from Mr. Smoot:

OFFICE OF PRINTER TO THE SENATE, *May* 2, 1828.

DEAR SIR: When I made the calculation of the Georgia correspondence, yesterday, before the committee of which you are chairman, I omitted to make any allowance for lines in the page which could not be varied by the size; after I left the committee I recollected the omission, and through the politeness of Mr. Wickliffe, who has been kind enough to loan me the volume, I have been enabled to correct that calculation.

I have made an allowance for lead lines, blank lines, &c., which would not vary the result in any

measure 24 ems per page, which leaves the difference between the correct and the present size 200 ems; 200 ems in 848 pages make 111 pages; the composition on these would amount to $111; press work and paper on the same, at 87½ cents, $97 12; making the difference on the whole volume, for 600 copies, $208 12; making the total difference, in 6,000 copies, $968.

The above calculation I think correct; and if the volume were to be reprinted in the correct measure, I am firmly of the opinion that the cost of the same would not differ from my calculation ten dollars.

Very respectfully, your obedient servant,

GEORGE C. SMOOT.

Hon. Mr. HAMILTON, *Chairman, &c.*

The chairman submitted the following letter from Messrs. Gales & Seaton, which was laid on the table:

WASHINGTON, *May* 2, 1828.

SIR: Since it has been discovered, as we are given to understand by the nature of questions put to witnesses before you, that the page of the documents as printed by us is smaller than that which a rigid construction of the law calls for, although the very fact is new to us, and still more surprising the discovery of the profit from it, we wish to be allowed to show, by disinterested testimony, that we have refrained from making such profit as we might have legally made from our public employment to an amount far exceeding any possible loss that the public has sustained in the other way. The proceeding in the committee having been in the nature of an inquest into our official conduct, we claim, as a matter of courtesy, not to say of right, that the committee will select any number (say five) of respectable printers to make an accurate examination and statement upon that particular point, which we trust will result in showing that, on the whole view of the case, thousands of dollars have been *gained* to the United States by the manner in which we have done the printing, as distinguished from that in which we might have done it, had the paltry consideration of desiring to squeeze out of the United States as much profit as we could influenced us.

Very respectfully, your obedient servants,

GALES & SEATON.

Hon. JAMES HAMILTON, Jr., *Chairman of the Committee on Retrenchment.*

Mr. William Stewart appeared and was sworn:

Is a clerk in the Second Auditor's office.

Question by Mr. Wickliffe. In what business was Mr. William Thompson employed last summer in the Indian Bureau?

Answer. He was employed by the day, without any particular services being specified.

Question. During what months was he in the office?

Answer. Cannot say exactly, but the report from the office will show; thinks two hundred and odd days, but is not certain.

Question. How many clerks are there in the Indian Department, including Mr. McKenney?

Answer. There are four.

Question. Do you know anything of an account having been presented in the Indian Department, during the last year or the year before, for an entertainment at Green Bay, Mackinaw, or Fond du Lac?

Answer. Does not know anything about it, of his own knowledge, but has understood there was such an account from Mr. Peters.

Mr. William Peters appeared and was sworn:

Is a clerk in the Second Auditor's office.

Question by Mr. Wickliffe. Have you any knowledge of an item of about $5,000 for an entertainment at Fond du Lac, Mackinaw, or Green Bay, in an account presented at the Indian Department?

Answer. There was an account for the expense of a former treaty, at which General Tipton, George Ray, and Governor Cass were Commissioners, which was suspended for want of vouchers. Witness gives this answer, because he understood the question to refer to this matter; knows nothing of the matter referred to in the question as he now understands it.

Question. Was the account recommended for payment by the head of the Indian Department?

Answer. It was not. The head of the Department recommends only in the case of contingent expenditures. There was a specific appropriation of $15,000 for the treaty in this case, out of which fund this account would be paid if allowed.

Question. What were the nature and objects of the expenditure referred to?

Answer. The ordinary expense of holding a treaty with the Indians, excepting the rations daily issued to the Indians, according to an explanation given to witness by Governor Cass.

The committee adjourned to meet to-morrow at 12 o'clock.

SATURDAY, *May* 3, 1828.

Committee met. Present: The Chairman, Mr. Sergeant, Mr. Wickliffe, Mr. Cambreleng, and Mr. Everett.

The chairman submitted the following copy of a letter addressed by him to the Secretary of State:

COMMITTEE-ROOM OF THE SELECT COMMITTEE ON RETRENCHMENT, *May* 2, 1828.

SIR: The Select Committee on Retrenchment have taken into respectful consideration that part of your communication of yesterday in which you say that you "have the authority of the President for saying that you will make to the committee a *confidential* communication in relation to the expenditure to which they are supposed to allude if they will signify their desire for such a communication," and have instructed me to transmit you the subjoined copy of a resolution adopted by the committee this day.

Resolved, That the chairman inform the Secretary of State that, from the views the committee entertain of their duties as well as powers, they do not feel themselves at liberty to signify a desire for a *confidential* communication from the Executive on the subject referred to in the letter of the Secretary of State to the chairman of this committee dated the 1st instant.

I have the honor to remain, very respectfully, your obedient servant,

J. HAMILTON, JR.

Hon. HENRY CLAY, *Secretary of State.*

Mr. Everett submitted the following resolution:

Resolved, That the Secretary of State be requested to inform this committee, confidentially or otherwise, if the public service will now permit, (the said information to be communicated confidentially to the House, if the committee shall deem it expedient,) what portion of the secret service money paid since the 4th March, 1825, was paid for services directed to be performed under the administration of James Monroe, late President of the United States.

And on the question whether the committee will adopt this resolution it was decided in the negative:

YEAS—Mr. Sergeant, Mr. Everett.

NAYS—Mr. Chairman, Mr. Wickliffe, and Mr. Cambreleng.

The following letter from Messrs. Gales & Seaton was read, and a motion was made by Mr. Cambreleng that it be postponed till Monday, and determined in the affirmative.

YEAS—Mr. Chairman, Mr. Cambreleng, Mr. Wickliffe.

NAYS—Mr. Sergeant, Mr. Everett.

To the Committee on Retrenchment:

GENTLEMEN: Conscious that we have endeavored faithfully to execute the trust reposed in us by the House of Representatives, we are satisfied that if a single day were allowed for an examination of the mass of documents which we have printed for the House during the eight years which we have been employed by it, and a comparison of them with the same or similar documents printed by our predecessors, we could show a saving of many thousand dollars to the Government in consequence of the practice we adopted of compressing the tabular documents into the smallest compass and most economical form for the public; which, however, there was no obligation on us to adopt either in the law or in the mode pursued by our predecessor. But as we understand that the committee is anxious to close its proceedings, and not wishing to delay its report to the House, we have made a hasty examination in the course of this morning, and have selected a few of the most striking cases of saving which has resulted from our mode of executing the work.

For example: The document H. R. No. 120, of which the House orders every year 6,000 copies. By the old mode of printing this document, (see No. 133, 2d session 15th Congress,) and which we should be perfectly justified in pursuing now, it would make 938 pages, and would cost, for 6,000 copies, upwards of	$10,000
The cost of the same document, as printed by us last year, was	3,600
Leaving a gain to the Government in a single year, in printing one document, of	6,400
Again: The document of last year, H. R. No. 35, 2,600 copies. If we had printed it in single columns on each page, as we might have done, instead of double columns, we should have received	$850
By the form which we adopted in printing it we received but	424
Gain to the Government	426
For document H. R. No. 145, making 184 ruled pages, we received	$520
If we had placed the pages horizontally or lengthwise, the document would have made 158 pages rule-work more, and would have cost	974
Gain to the Government	454
Again: Document H. R. No. 56, of 24 ruled pages and tables. We received for this document	$88
If the pages had been put horizontally instead of perpendicularly, 17 pages more would have been made, and the document would have cost	138
Gain to the Government in this case	50

There is also at all times a considerable body of small type thrown in, sometimes in the text and sometimes in notes, for which the printer is entitled to charge, but seldom does it. Reference is made to document H. R. No. 45 of last session to sustain the position. The loss to the printer in this case, it will be obvious, is considerable.

[For the lucrative manner in which we might have executed the business, see also the following documents: Rep. 92 and Ex. Doc. 125, 2d session 15th Congress.]

The above comprises three or four of the documents of the last session only. They are annually printed, however, and a great many others of the same character; but the above are offered to the notice of the committee by way of illustrating what the printers might have done if they had been governed by other motives than a faithful and honest discharge of their duty.

We are positive that if time were permitted us to make a rigid examination of all the public documents printed by us for the last eight years, we could show to the satisfaction of every unprejudiced mind that, if a disposition had existed in us to make the most of our business, and confining ourselves within the letter of the law as well as following the precedents of our predecessors, our accounts against the Government would, after every possible allowance for errors of calculation, be found to have exceeded their present amount at least $40,000. This we pledge ourselves to prove by disinterested and competent testimony, if it shall be the pleasure of the committee to afford us the opportunity of doing so. We ask the delay of but a single day.

It is probably unknown to the public as well as to Congress that the printers execute a very considerable and expensive business for the Government for which they receive no compensation at all, which has devolved upon them through mere custom from the infancy of the business to the present time, and which, if charged for at a fair price, would form no inconsiderable aggregate in the business of eight years.

For instance: Congress has enacted at different times that the various officers of the Government and foreign ministers resident here shall receive each a certain number of copies of all public documents,

amounting altogether to upwards of one hundred; but no person has ever been designated to deliver them, nor has any appropriation ever been made to pay the expense. It has consequently fallen upon the printer, and he is obliged throughout the year to keep a person in attendance daily to put up and deliver these papers, to keep accounts of what he has so delivered, as well as to answer a very considerable correspondence which must take place in relation to them. An allowance of $800 a year for this object would be but a moderate compensation, which would amount, in eight years, to $6,400.

Respectfully submitted. GALES & SEATON.

WASHINGTON, *May* 3, 1828.

The committee then adjourned to meet again on Monday, 12 o'clock.

MONDAY, *May* 5, 1828.

The chairman attended, to adjourn the meeting of the committee until to-morrow, 12 o'clock, owing to the necessary attendance of the members of the committee to business in the House.

TUESDAY, *May* 6, 1828.

Committee met. Present: The Chairman, Mr. Sergeant, Mr. Cambreleng, Mr. Rives, and Mr. Everett.

Mr. Everett submitted the following resolution:

Resolved, That the following commission be issued by this committee:

To Messrs. ———

The committtee of the House of Representatives on the subject of retrenchment request of you the favor to look over the tabular documents printed for the House by Gales & Seaton since the year 1819, and, by comparing them with those printed for the House by their immediate predecessor, ascertain and report to the committee, by to-morrow, if practicable, whether any, and if any, what, saving has accrued to the Government by the manner in which Gales & Seaton have executed the printing, in cases where they would have been authorized by law and by usage or precedent to execute it in a different and more lucrative manner to themselves. A very minute and particular report is not asked, but one as full as the short time allowed will permit to be made.

On the question, Shall this resolution be adopted? it was decided in the negative.

YEAS—Mr. Sergeant, Mr. Everett.

NAYS—Mr. Chairman, Mr. Rives, and Mr. Cambreleng.

Mr. Rives then moved the following resolution:

Resolved, That the chairman address a letter to Messrs. Gales & Seaton, and inform them that it would be impracticable, within the limits now allowed them to close their labors, to go into the investigation proposed in their letter of May 3, which would involve the careful examination and comparison of every document which they have printed for the last eight years. They will, however, report a resolution for the adoption of the House, providing for such examination during the recess of Congress, to be conducted by experienced printers, and the result to be reported to the House at the next session, by which justice may be done both to the United States and Messrs. Gales & Seaton.

And on the question, Shall this resolution be adopted? it was decided in the affirmative.

YEAS—The Chairman, Mr. Cambreleng, Mr. Sergeant, and Mr. Rives.

NAY—Mr. Everett.

A report was read by Mr. Rives, from the sub-committee on the Navy Department.

Mr. Sergeant moved the following resolution:

Resolved, That the chairman be requested to communicate to the Secretary of the Navy the several matters mentioned in the report of the sub-committee on the expenditures of the Navy, and to inform him that the committee will receive from him any explanations he may have to offer in relation to them prior to the hour of the meeting of the committee on the 8th instant.

Mr. Cambreleng moved to strike out all after the word "*Resolved*," and insert the following:

"That in consequence of the first letters which the chairman of this committee has received from the heads of the different Executive Departments in reply to his first call upon them, which will appear in any report this committee may make, in which most or all of them entered into a preliminary vindication of their respective Departments from any charge of neglect of duty, waste, or abuse, it is inexpedient and impracticable, from a want of time, for the committee to transmit the substance of the reports of the sub-committees to the different heads of the Departments for further explanation."

And on the question, Whether the foregoing amendment be made? it was decided in the affirmative.

YEAS—Mr. Chairman, Mr. Cambreleng, and Mr. Rives.

NAYS—Mr. Sergeant and Mr. Everett.

Mr. Wickliffe submitted a report of the sub-committee of the State Department, which was referred to the chairman.

The committee then adjourned to meet at 12 o'clock to-morrow.

WEDNESDAY, *May* 7, 1828.

Committee met. Present: The Chairman, Mr. Rives, Mr. Wickliffe, Mr. Cambreleng, and Mr. Everett.

The chairman submitted the following letter, of May 3, 1828, from the Secretary of War, in answer to a letter of the chairman of the 2d instant, transmitting a resolution that day adopted by the committee:

DEPARTMENT OF WAR, *May* 3, 1828.

SIR: In answer to the inquiry presented in the resolution of the Committee on Retrenchment, I have to state that Mr. Cutts informed me that he had been instructed by the committee to furnish several accounts connected with Indian affairs for their inspection, which I directed him promptly to do. Taking it for granted that the object of the committee was to ascertain the regularity of this Department as to the manner of its adjusting accounts, and supposing that long established usage would be of great weight in forming a decision, I caused the document sent to be furnished as one among many to possess the committee with that usage.

I have the honor to be your obedient servant, JAMES BARBOUR.

Hon. JAMES HAMILTON, Jr., *Chairman of the Committee on Retrenchment, House of Representatives.*

A report was made by Mr. Cambreleng from the sub-committee on the expenses of the Department of the Treasury.

The chairman submitted, on behalf of Mr. Ingham, a report from the sub-committee on the War Department, on the general organization of the Department.

The committee then adjourned to meet at 2 o'clock to-morrow.

THURSDAY, *May* 8, 1828.

Committee met pursuant to adjournment. Present: The Chairman, Mr. Sergeant, Mr. Cambreleng, Mr. Everett, and Mr. Wickliffe.

The chairman submitted the following letter from the Postmaster General, explanatory of his testimony before the committee:

WASHINGTON, *April* 4, 1828.

SIR: As inquiries were made of me the other day, while under examination before the Committee on Retrenchment, respecting conversations held between Mr. Cook and myself in reference to his being named to the President for a certain office, it has since occurred to me that it would have been proper to have stated that Mr. Cook consulted with me as to the propriety of such a step. This was induced, no doubt, from the friendly relation which had always, since our first acquaintance, existed between us, and from his knowledge of the fact that I was intimately acquainted with the circumstances under which his vote was given for Mr. Adams. Believing that in giving this vote he was influenced by the purest motives, indulging a known preference for Mr. Adams, under an expression from his constituents, as ascertained at the time, which left the fact of the majority doubtful, I had no hesitation in saying that there could not be, in my opinion, the smallest impropriety in his applying for office, or in its being conferred on him by the President.

I hope the above statement may be received as a part of my examination before the committee. I deem it an act of justice to the character of a deceased friend.

With great respect, your obedient servant,

JOHN McLEAN.

Hon. Mr. HAMILTON, *Chairman*.

A report from the sub-committee on the War Department, relative to Indian affairs, was submitted by Mr. Wickliffe.

The committee adjourned to meet again on to-morrow, 2 o'clock.

FRIDAY, *May* 9, 1828.

The committee met. Present: Mr. Chairman, Mr. Sergeant, Mr. Rives, Mr. Wickliffe, Mr. Cambreleng, and Mr. Everett.

The sub-committee on the Navy Department submitted a report, which was referred to the chairman.

Resolved, That the chairman take the documents and papers in the possession of the committee and prepare the report of the committee with all convenient despatch.

The committee then adjourned to meet again when they should be summoned by the chairman.

THURSDAY, *May* 15, 1828.

The committee met agreeably to summons from the chairman. Present: The Chairman, Mr. Sergeant, Mr. Everett, Mr. Rives, and Mr. Wickliffe.

The chairman submitted a report in part to the committee, which was read and adopted.

YEAS—Mr. Chairman, Mr. Rives, and Mr. Wickliffe.

NAYS—Mr. Sergeant and Mr. Everett.

Mr. Cambreleng moved that the report of the committee be made to the House this day.

Mr. Everett moved, as an amendment, that the report of the committee be made at the usual hour to-morrow morning, which was decided in the negative.

YEAS—Mr. Sergeant and Mr. Everett.

NAYS—Mr. Chairman, Mr. Rives, and Mr. Cambreleng.

The question recurred on Mr. Cambreleng's motion; which was decided in the affirmative.

YEAS—Mr. Chairman, Mr. Rives, and Mr. Wickliffe.

NAYS—Mr. Sergeant and Mr. Everett.

The chairman submitted a letter of Messrs. Gales & Seaton on the subject of the printing, which was read; and

Mr. Sergeant moved that it should be entered on the journals of the committee; which was agreed to.

WASHINGTON, *May* 12, 1828.

SIR: We had the honor to receive, some days ago, the resolution adopted by the committee in regard to the application which we submitted to it on the 2d instant. As the examination which we invited would have required the attention of two or three experienced printers not more than four or five hours, we did not presume that it would cause any delay incompatible with the public interest. We had no expectation that the committee would undertake the examination themselves, had they been able to give to it any length of time, because it was an investigation requiring a practical knowledge of the printing business, which no member of the committee is supposed to possess. As to the investigation which the committee propose to institute after the adjournment of Congress, although we are far from offering any objection to it, we take the liberty to observe that it would follow at too great a distance, whatever unfavorable impression, if any, should be made by the report of the committee. Conscious of the fidelity with which we have discharged our duty as public printers, and proud of an unimpeachable conduct therein, we have no desire to make a vain boast of the disinterestedness we have shown in the manner of executing the public printing; but, understanding that a question has been raised upon that point before your honorable committee, we have thought it advisable to request of the two oldest printers in the district, who themselves, for many years before us, were printers to Congress, to examine the documents printed by us, in connexion with the prices of printing. They have done us that favor. Rejecting com-

parative economy, as a test too favorable to us, and which might be received as invidious towards others, they have made their estimate on a rule of strict right, and arrived at the conclusions stated on the paper which we have now the honor to enclose. If comparative economy *had* been made the test, the amount of saving stated by them might have been doubled.

We ask, if any report be made on the subject of the printing, that this statement may accompany it.

With the highest respect, we have the honor to be your faithful servants,

GALES & SEATON.

Hon. JAS. HAMILTON, Jr., *Chairman of the Committee of Retrenchment.*

WASHINGTON, *May* 10, 1828.

Having been requested by Messrs. Gales & Seaton to examine the documents printed by them for Congress, with the view of ascertaining what saving has accrued to the Government by the manner in which they have executed the printing, in cases where usage and the law prescribing the form and prices of the public printing would have authorized them to adopt a course more lucrative for themselves, we have complied with their request so far as to examine a few of the principal documents, time not allowing us to go into an examination of the numerous small documents printed in the course of eight years for both Houses. The first which we shall refer to, as an instance in which a great saving has been made by the mode in which it was printed, is the House document No. 120, 2d session 19th Congress. This document makes 296 pages brevier. If it had been printed in the *most compact form*, on the larger type authorized by Congress, (small pica,) it would have made not less than 600 pages, (but might, by a little ingenuity, have been extended to 900,) which 600 pages, at the prices prescribed by the resolution of Congress, for 6,000 copies, (the number printed,) would have cost..... $6,678 00
But in the compressed form in which it was printed by Gales & Seaton, 6,000 copies cost only 3,854 00

Saving to the United States in this document..... ..... 2,824 00

We have examined the same document printed for the Senate, (No. 72,) which, if printed compactly on small pica type, would have cost..... $2,704 00
But, as printed by Gales & Seaton, cost only..... 1,830 00

Making a difference in favor of the United States of..... 874 00

Constituting a saving in this document for the two Houses, *every time it was thus printed*, of... 3,698 00

This appearing to be an annual document, the saving in the nine years it has been printed by Gales & Seaton for the two Houses would, of itself, make an aggregate of many thousand dollars.

We have particularly examined, also, House document No. 111, 2d session 17th Congress. The tables in this document might easily have been swelled by the printers to double the size into which they compressed them, and would have cost the United States $3,000 more than has been charged.

We have examined many other documents printed by Gales & Seaton which might have been so printed as to conform literally to the resolution of Congress, and yet have increased the cost to the United States and the profit of the printers considerably; but it did not seem to us necessary to go into a minute exposition of the saving in each case, presuming that the above will be sufficient evidence of the economy and fidelity with which the public printing has been executed by Messrs. Gales & Seaton.

ANDREW WAY.
R. C. WEIGHTMAN.

Personally appeared before the subscriber, a justice of the peace for the county of Washington, Andrew Way and R. C. Weightman, who made oath, in due form of law, to the foregoing statement, to which they have subscribed their names.

JAMES YOUNG, *J. P.*

And the committee then adjourned to meet again when summoned by the chairman.

WASHINGTON, *March* 28, 1828.

SIR: We have the honor to acknowledge the receipt of your letter of this date, asking information on some points in relation to the public printing.

With regard to the first item of inquiry, we respectfully state that it is not the practice to charge, in any case, blank pages as rule. It is believed, however, in printing a *volume* of rule work the printer would be justified, by the "usage of business," in charging the introductory part, title, &c., as well as occasional and necessary blank pages, as rule work also. To avoid all cavil, however, we have purposely waived that privilege, for we so consider it, and have charged as rule work no other than such as was distinctly defined to be so. If it has happened otherwise in "some cases" it has been through inadvertence.

With respect to the second inquiry, the size of the page, we beg leave to observe that, on the first occasion of our being elected printers to Congress, we consulted the then Secretary of the Senate and Clerk of the House of Representatives as to the manner, &c., of executing the printing, when it was suggested, probably by us, that, by narrowing the page a little, a larger margin would be afforded the binder, to enable him to avoid stitching (as would have been the case, and is now, sometimes, probably) through the printed pages—the page being so very wide as to render it impossible, with so little room, to avoid it. Those gentlemen approved, and instructed us to adopt this arrangement. It was considered to be perfectly in accordance with the spirit, if not the letter, of the resolution fixing the prices, &c., of the public printing.

The circumstance of the page being a little smaller is of no pecuniary advantage to the printer to Congress, nor, on the other hand, is it any disadvantage to the public; though it is certainly a convenience, for the reason before assigned. The great body of the public printing consists of small documents of 2, 4, 8, and 16 pages each, and rule work, the whole mostly open and blank. Now, the circumstance of the page being the one-sixth of an inch narrower in any of these documents would make no difference in the expense of printing, nor in the aggregate number of pages. To make them wider would be only taking so much type from the bottom of the page to put it on the side, and then to fill up the bottom with

blanks. In a document making as many as a hundred continuous pages, the difference between the two widths would be three or four pages at most. It is observed that the documents printed by order of the Senate correspond, in this particular, precisely with ours.

While on this subject, we beg leave particularly to call your attention to the fair and economical manner with which, we flatter ourselves, we have executed the printing since it came to our hands, by instituting a comparison of it with the printing done for Congress in other days, and more especially at the period immediately preceding our election as printers to Congress. We have before us at this moment, for example, the documents of the second session fifteenth Congress, to which we respectfully invite your attention. By our improved manner of printing, in a single document in this series (Statements of Foreign Commerce, No. 133) we have saved thousands of dollars every year to the Treasury. And this example by no means stands alone, as you will be convinced by an inspection of the documents referred to.

We return our acknowledgments for the civility which dictated your letter. Should any further explanation be desired, it will give us pleasure to afford it. And should disinterested testimony be desired as to the practice of the profession, we shall be obliged to the committee to call before them either of the veterans of the profession, Mr. Weightman, Mr. Way, or Mr. Force, who are practically acquainted with the public printing, and take their evidence on the subject.

Very respectfully, yours,

GALES & SEATON.

Hon. SAMUEL D. INGHAM, *of the Committee on Retrenchment.*

REPORT OF THE MINORITY OF THE COMMITTEE.

GENERAL EXPENDITURE.

The minority of the committee on the resolutions of the 6th February last, having differed from their associates, think it right to submit their views of the several matters which have been under their consideration, and therefore offer the following report:

Excluding for the present the Legislative Department and the public debt, the expenditures of the Government may be divided into two general heads:

1. For objects of public service.

2. For the official agency by means of which that service is carried on, and the expenses incident to that agency.

The former of these heads includes all those items of expenditure which are applied to purposes deemed necessary for the public good—such as the judiciary, the military and naval establishments, light-houses, internal improvement, foreign intercourse, and the like. These constitute the great mass of payments from the Treasury.

The second includes the expenditure for the Executive Departments. It is very small in comparison with the former. Thus, in the year 1826, when the whole of the annual expenditure, public debt included, was $24,103,398 46, the expenses of the Executive Departments of the Government, including the staff of the Army, were $489,776 07, or rather less than one-fiftieth part of the whole.

The expenditures of the first class, constituting, as has been remarked, (if the public debt be excluded,) the great mass of payments from the Treasury, are entirely dependent upon the wisdom of Congress, inasmuch as they are regulated by the nature and extent of the establishments which Congress think it proper to maintain, and the services they direct to be performed for the benefit of the nation. Thus, for example, the Army, the Navy, the light-houses, works of internal improvement, and the like, are created and continued by Congress. The expense of maintaining them is the consequence of their being established; and the amount of that expense is according to the extension which may be given to them. As it is in the power of Congress to increase, so is it in the power of Congress to reduce them; and, in case of necessity, such reduction would undoubtedly, as far as practicable, be made.

The greater part of the expenditures of the second class (those of the Executive Departments) are also regulated by Congress. They consist chiefly of salaries fixed by law, payable to officers created by law. The number of clerks, messengers, and other persons employed in each Department and in every subordinate division of a Department, and the compensation to be received by each, are fixed by acts of Congress, and cannot be altered but by new legislation. For those expenses which cannot be precisely ascertained, such as fuel, stationery, office furniture, and the like, an annual sum is allowed by law, which is not to be exceeded; and this sum is allowed for each principal and subordinate office, upon estimates furnished annually to Congress, and there subjected to a rigid examination. The proportion it bears to the whole of the expenditure is small. Thus, when the whole executive expenses were $489,776 07, the allowance for contingencies, as part of that sum, was $80,905.

The expenditure of the sum thus allowed, which, as has been stated, can never exceed the appropriation, and in fact generally falls short of it, is accounted for to the accounting officers of the Government, where it undergoes the same scrutiny as all other accounts, and not a dollar can be allowed which is not fully vouched.

It may be further remarked, that the expenses of the Executive Departments, as well those fixed by law as those which are contingent, are in other ways dependent upon the will of the Legislature. One of the modes in which they may be increased will be best illustrated by an example. By the acts of Congress for fixing the Military Peace Establishment, the staff of the Army was assembled at Washington, and their expenses, to an amount exceeding thirty thousand dollars, are now charged as a part of the executive expenditure. This arrangement, therefore, made with a view to economy and to the greater efficiency of the Army, and probably in both respects answering its purposes, has the appearance of swelling the expense of the Executive Government, when, in fact, it only transfers a charge from one head of service to another, and perhaps with a saving in the transfer.

But there is another and a more constantly operating action of the legislative will upon the business and consequently upon the expenses of the Executive Departments. As it is the duty of those Departments, within their limits, to execute the laws, every enactment increasing the branch of public service

confided to their care necessarily has the effect of augmenting their expenses. Thus, when the House of Representatives, by the resolution of the 28th of March, 1822, signified its opinion that missions ought to be instituted to the new States of America, and both Houses of Congress, by the appropriation law, appropriated money for the missions, this enlargement of our foreign relations not only increased the diplomatic expenses of the Government, but it added to the Department of State the labor and the expense of instructing and corresponding with six additional agents abroad. If the Navy be increased or a greater number of vessels put into service, this, in like manner, increases the labor and the expense of the Navy Department. All such additions, in like manner, act upon the Treasury and upon the accounting officers by increasing the accounts to be settled and the payments to be made. Of the policy to be pursued, Congress is to judge, and that judgment can never be materially affected by a consideration of the slight addition it will make to the contingent expenses of the Departments.

The different branches of the Government are intimately connected with each other. Congress originates and sanctions the measures to be pursued, and provides the means of carrying them into effect; and it is for the executive officers, with the means thus furnished, to execute the will of Congress. Upon that will, therefore, must depend the aggregate of expense occasioned by the execution of the laws; and the expense of the Executive Departments must bear some relation to that aggregate, though constituting but a very small part of it.

Having made these remarks, the minority of the committee will proceed to state their views upon the different branches of the duty assigned to them as they understand it. The resolution of the House, under which they had the honor to be appointed, was founded upon no precise allegation, and gave no particular direction as to the inquiry to be made. It seems, therefore, to have intended that there should be a general examination of expenditure of every kind; not with a view to retrench any expenditure *known* to be useless or wasteful, or to reform and correct any abuse *known* to exist, (for there is no such thing alleged,) but to ascertain whether there are not abuses or expenditures that are useless and wasteful. This duty the minority of the committee have endeavored to perform; and they will now submit their views in the following order, which they suppose best calculated to present them distinctly, according to the intentions of the House, to wit:

1. The aggregate expenditure of the Government.
2. The expenditure of the Departments mentioned in the resolution.

Under the first of these heads it may be proper to state what the expenditures are, in order that the remarks hereafter to be made may be the better understood.

Taking, then, for example, the year 1826, and omitting, for the present, the payments on account of the public debt, which amounted in that year to $11,041,082 19, the heads of expenditures are as follows, to wit:

1. Civil, miscellaneous, and diplomatic..... $2,600,177 79

Including under this head—

Civil.—Legislature, Executive Department, offices of the Mint, Surveying Department, Commissioner of Public Buildings, Governments of Territories, and the judiciary, amounting together to $1,256,745 48.

Miscellaneous.—Which comprehends, among others, the Mint establishment, light-house establishment, surveys of public lands, marine hospital establishment, public buildings, roads and canals, and subscriptions to stock of canals, payment for buildings destroyed, per act of March 3, 1825, and a number of others, $1,110,713 23.

Diplomatic.—Including expenses of foreign intercourse, relief and protection of American seamen, payments under various treaties, &c., $232,719 08.

2. Military establishment..... 6,243,236 03

Including, besides pay and subsistence of Army, invalid and half-pay pensions, $251,399 01; revolutionary pensions, $1,305,199 82; continuation of Cumberland road, $125,469, &c.

3. Naval establishment..... 4,218,902 45

Making a total of expenditures for that year of..... 13,062,316 27

The total expenditure for 1827 was 12,730,464 87

If it should be made a question whether this aggregate expenditure is greater or less than it ought to be, it might be difficult to find any certain standard by which to ascertain its propriety. It is obvious, however, from a mere inspection of the items, that the aggregate is the result of the deliberate exercise of the wisdom of the Legislature upon the several branches of the public service, pronounced after a careful examination of the wants and the means of the nation, and approved by every subsequent Congress. Thus the military establishment and the naval establishment, embracing more than ten-thirteenths of the whole expenditure, have frequently occupied the careful attention of Congress, and were originally fixed, and have been suffered to remain, as they now are, because the representatives of the people have deemed them suitable to the circumstances of the country. They have been repeatedly discussed, not only in general, but in detail, and every year have been under the consideration of the appropriate committees, as well as brought into the view of the House by the appropriation bills. The presumption, therefore, is that they are not greater than they ought to be. Differences of opinion there will be, and differences of opinion there have been, but they have had no other effect than to draw the attention of Congress, from time to time, more closely to the subject, and, on that account, to give to its decision the greater weight.

It may be remarked, however, that the expenditure, whether great or small, has kept within the income. In the year 1826, after paying more than eleven millions on account of the public debt, and providing for all expenses, there remained in the Treasury a surplus of above six millions; and, at the end of the year 1827, there also remained a surplus in the Treasury of above six millions. This cardinal maxim, therefore, has not been violated. The income has not been exceeded; no debt has been contracted; no just claimant has been left unpaid; but, on the contrary, a large amount of pre-existing debt has been discharged, and the resources of the country liberated, for the future, from the payment of its interest; while, at the same time, the nation is advancing in an uninterrupted career of prosperity. The same course of conduct in the case of an individual would be deemed wise and prudent, and it is not perceived how it can be thought otherwise in a nation.

The mere fact that the expenditures have been greater for some years past than they were at an earlier period of our Government is, in itself, a circumstance whose value and bearing, in a comparative estimate, depends upon other circumstances with which it may happen to be connected. With us it will readily be perceived that it ought to occasion neither alarm nor apprehension. On the contrary, it is what every one would have expected, and, when rightly examined, what every friend of his country would have wished. It is the effect, as it is also in some measure the cause, of the growth of the country, and of its constantly increasing prosperity, which has fully kept pace with its expansion. If, for example, we institute a comparison with the early period of our Government, it will be seen at once that the expenditure, in its rate of increase, has not exceeded the necessary demands arising out of every other increase, nor borne any proportion to the increase of our ability, nor to the benefit the citizen derives from the acts of the Government. Assuming for the comparison the average expenditure of the first eight years under Washington, it is stated to be $2,794,221 81; but the average population of the United States during that period was but about four millions and a half, whereas it is now supposed to be about twelve millions. Considering the comparative value of money at the two periods, the increase is not out of proportion. Considering the comparative ability of the country, it is far below it. Of this some idea may be formed from the fact that the valuation of lands, lots, and dwelling-houses, in the year 1799, amounted to $619,977,000, and (such was the improvement of the country) in 1815 it amounted to $1,902,296,000. At the period first mentioned there were but thirteen States, represented in Congress by 65 members of the House of Representatives (increased in 1794 to105) and 26 Senators. Now there are twenty-four States, represented by 213 members, and three delegates from Territories, and 48 Senators. The expenses of the Legislature alone, at the present time, amount to 50 per cent. more than the whole civil list at the period first mentioned. The latter, in the year 1796, (the largest of the period,) was but $447,139. In the year 1824 the expenditure for the legislative branch alone was $600,955 99; and in 1826, $567,698 40. The contingent expenses of both Houses in 1796 were $11,550; in 1826 they were $66,000. At the period first mentioned it must also be remembered that there was no Navy Department in the Government, and there was no Navy. Authority was given by law, in the year 1794, to build six frigates; but the whole expenditure on that account in the year 1796 was less than $300,000, and was managed by the Department of War. The Navy Department was instituted in the year 1798. In that and the two following years the Navy was established upon a permanent foundation by an expenditure of $7,688,144, constituting a very large addition to the general expenditures of the nation for the period, but now universally considered as a most beneficial expenditure. At present it costs upwards of $4,200,000 a year, and is fully worth what it costs. It is unnecessary to dwell upon the territory that has been acquired, the extension over it of the cares of Government, and the consequent increase of expense. But one branch of the public service may be sufficient to show how the operations of the Government, and, at the same time, the accommodation and convenience of the citizen, have grown with the growth of the nation. In the year 1791 there were but 89 post offices in the United States; the amount of postages was $46,294; and the extent of post-roads was 1,905 miles. In the last year (1827) there were 7,617 post offices; the amount of postages was $1,473,551; and the extent of post-roads was 99,134 miles.

Comparisons of one year with another, or of one period with another, must, however, be extremely unsatisfactory and inconclusive. By this process it might be proved that one administration, or even one and the same Congress, was extravagant, as compared with itself. For example: in the year 1793, under the presidency of Washington, the expenditure was $1,718,129; in 1794, $3,500,348; and in 1795, $4,350,596. In 1796, also under his presidency, it was reduced to $2,531,930. So, in the presidency of Mr. Jefferson, the expenditure was, in 1802, $3,737,079; in 1803, $4,002,824; in 1804, $4,452,858; in 1805, $6,357,234; in 1806, $6,080,209; and in 1807 it was reduced to $4,984,572; and in 1808 it rose again to $6,504,333. In the first year of Mr. Madison's presidency the expenditure exceeded that of the preceding year about one million of dollars. It must be obvious, from this view, that the mere amount of expenditure in any given year can furnish no evidence that the Government was either extravagant or economical. Nor can the comparison of the averages of expenditure for given periods lead to any more satisfactory conclusion. For such a comparison would show that the average expenditure of the Government during the presidency of Mr. Jefferson was nearly double that during the presidency of Washington, from which it was separated by an interval of only four years; the former being $5,137,598 61, and the latter, $2, 794,221. It would also show that under the presidency of Mr. Madison, which immediately succeeded that of Mr. Jefferson, there was an addition to the average annual expenditure of one million of dollars, or one-fifth of the whole. Besides it is perfectly familiar to every one that the expenditure of a given year may, and generally does in part, arise from appropriations made and authorities given at antecedent periods.

If it should be said that, at the times referred to, the expenditures were for useful and valuable purposes, the answer would undoubtedly be correct. It is the only true answer in all such cases; and it brings us at once to this conclusion, which is believed to be entirely just, that it is the character of the expenditure and not its amount which must determine whether it is extravagant or economical. To arrive at any certain or satisfactory result, it would be necessary, therefore, to examine each object of expenditure; to consider it by itself, and in its relation to the general concerns of the country; and then to decide whether it is worth what it costs. Such an inquiry would in effect be an examination of the whole structure of the Government in its general bearing and in all its details. But this is the very work which Congress is constantly engaged in, and has been engaged in from the beginning to the present time. Every expenditure has had its origin in some measure which Congress has deliberately decided to be proper and directed to be carried into effect, and every such expenditure owes its continuance to the continued conviction of Congress that the measure which occasions it is suited to the circumstances and wants of the country. What the system is which has thus been successively built up, what are the parts of which it is composed, and what each of them costs, may be seen from the statement of expenditures already presented. Some of the items will be referred to hereafter. In the meantime it is only necessary to remark, as a further exposition of the views intended to be presented, that if the same amount of service should be found at one period to cost more than another, this would naturally lead to inquiry, though it might still be very satisfactorily explained. But if the amount of service has been increased, or the objects of expenditure multiplied, the increase of expenditure is a matter of course, and can occasion neither surprise nor inquiry. Now, this is precisely the fact in regard to the Government. It follows, then, that to establish that a greater amount of money was expended in the years 1822–'23–'24 than in the years 1809–'10–'11, or that a greater amount was expended in 1825–'26–'27 than in 1822–'23–'24, proves no more than it does to show (as the fact was) that the expenditure of 1809–'10–'11 exceeded by a million a year the average expenditure of the eight preceding years.

It comes exactly to this, and this is the utmost that can be made of it, that Congress, in the just exercise of its constitutional power, for which it is accountable to the people, has thought it conducive to the public good to enlarge or to multiply the objects of public expenditure, and has found it practicable to do so without inconvenience to the public.

But there is a limit and a check to public expenditure of a much more precise kind than any of those which have been adverted to, and furnishing a good test of the economical character of a Government, or the contrary; and it is now brought into view with great satisfaction and is deserving of much consideration, because it evinces the practical excellence of our institutions, as well as a continued conformity to their true spirit in those who have been and continue to be intrusted with the conduct of our public affairs. The expenditure of Government must, in some shape or other, be provided by contributions of the citizens. The revenue from the customs falls upon the consumption; it has the advantage of being cheaply and easily collected, and the further and greater advantage, mentioned by Mr. Jefferson, that "the great mass of the articles on which impost is paid are foreign articles, purchased by those only who are rich enough to afford themselves the use of them." Still, when levied for the purpose of revenue, it is a contribution by the citizens for the support of the Government. The total revenue derived from contributions of every kind exhibits the amount contributed by the citizens, and, compared with the whole number of citizens, exhibits the proportion of an individual. These contributions may be termed the burdens upon the people; and, as these burdens are lighter or heavier, the condition of those subjected to them is, in this respect, better or worse. This, then, is the limit and the test referred to. The minority of the committee do not mean to institute a comparison with any other Government. It has often been made, and every one knows how much to the advantage of our own. But this they do intend to say, and they think it deserving of the closest attention, that the burdens upon the citizen have not been increased; that is to say, that the contribution of each individual for the support of Government is not greater at the present time than it was thirty years ago, nor greater than at any intervening period since that time. This interesting fact they will proceed to endeavor to make apparent. In the year 1796 (by which time the organization of the fiscal system was producing its results) the income from impost was $6,567,987, and from internal revenue $475,239, making a total of $7,042,376. The population of the United States at the same period, estimated from the preceding and following census, was about 4,760,384. The public contributions, therefore, were within a small fraction of $1 50 for each citizen. In the year 1827 the total receipts from customs, being the only contribution of the citizen for the support of the Government now required, as the internal revenue is abolished, amounted to $20,190,522. The population of the United States is estimated to be about 12,000,000—some suppose it to be more by 1,000,000. The public contribution, therefore, is scarcely more now than it was in the year 1796, that is, within a small fraction of $1 66 for each citizen. Averaging the two years 1826 and 1827, it will be a fraction above that sum. It is unnecessary to do more than to state the fact. The change in the value of money, the increased wealth and greater ability of the country, and other like considerations tending to show that the contribution, though nominally nearly the same, is really less, will readily present themselves and have their due weight. The fact that the contribution now is not sensibly greater than it was thirty years ago is the highest evidence of the excellence of our institutions and the purity with which they are administered. It is impossible, however, to forbear remarking, in connexion with this fact, how greatly extended and multiplied are the benefits the citizen now enjoys for this contribution in the protection given to commerce by the Navy; the facilities and securities afforded to it by light-houses, piers, harbors, and various other aids; the security provided against war by a system of fortifications; the assistance to internal trade and intercourse by surveys, improvements in roads, and in a thousand other ways; besides the incalculable advantages he derives from the progressive prosperity of the nation; her increased strength, reputation, and standing in the world; and his entire exemption from all taxation and from all contribution but such as he may choose to impose upon himself by the consumption of imported articles. Upon the most sober and reasonable estimate, this is a state of things which does not seem to suggest the necessity of change. It is believed that it may be advantageously contrasted with any instance which the history of the world can produce, and that the best friend of his country can desire nothing better than its continuance.

During all the period from 1801 to 1807 it will be found that the public contributions amounted to something more than $2 for each citizen. This fact is noted, not for the purpose of any comparison, but to bring into view a high authority upon the subject under consideration, and the just conclusions to be made upon it. In the year 1806 the revenue gave promise of a surplus in the Treasury, and the question naturally presented itself, whether this accumulation should be prevented by reducing the income, or, being suffered to occur, should be distributed in useful and fructifying expenditure? Mr. Jefferson, whose opinions upon points of economy have been deemed sound, always erring, if at all, upon the side of frugality, unhesitatingly recommended the increase of expenditure in preference to the reduction of the revenue. In his message of December, 1806, he says:

"When both of these branches of revenue shall in this way be relinquished, there will still, ere long, be an accumulation of moneys in the Treasury beyond the instalments of public debt, which we are permitted by contract to pay. They cannot, then, without a modification, assented to by public creditors, be applied to the extinguishment of this debt, and the complete liberation of our revenues—the most desirable of all objects; nor, if our peace continues, will they be wanting for any other existing purpose. The question, therefore, now comes forward, to what other objects shall these surpluses be appropriated, and the whole surplus of impost, after the entire discharge of the public debt, and during those intervals when the purposes of war shall not call for them? Shall we suppress the impost and give that advantage to foreign over domestic manufactures? On a few articles of more general and necessary use the suppression, in due season, will doubtless be right; but the great mass of the articles on which impost is paid are foreign luxuries, purchased by those only who are rich enough to afford themselves the use of them. *Their patriotism would certainly prefer its continuance and application to the great purposes of the public education, roads, rivers, canals, and such other objects of public improvement as it may be thought proper to add to the constitutional enumeration of federal powers.* By these operations new channels of communication will be opened between the States, the lines of separation will disappear, their interest will be identified, and their union cemented by new and indissoluble ties."

So far as, of late years, the expenditures have increased, it has been precisely within the limits and for the objects here prescribed.

Beginning with the period when the nation was relieved from the charges of war, that is, with the year 1816, it must be observed, in the first place, that no new burden has been imposed upon the citizens;

but, on the contrary, the direct tax, and all the internal taxes, have been taken off, to the amount of more than twelve millions and a half of dollars per annum. The whole revenue, with the exception of the sales of the public lands, is now derived from the customs, as it was at the time of Mr. Jefferson's message just quoted. The duties upon importation have not, since that time, been increased for the purpose of augmenting the income. Where they have been increased at all it has been with a view to protect domestic industry, and was calculated rather to reduce the revenue.

The public debt has, in the same period, been rapidly diminished. On the 1st of January, 1816, it amounted to $127,334,933 74. On the 1st of January, 1828, it was but $67,413,377 92, from which must be deducted the $7,000,000 subscribed to the Bank of the United States, which is represented by an equal amount and a greater value in the stock of that bank. The amount of the debt, therefore, on the 1st of January, 1828, was reduced to $60,413,377 92, and on the 1st of July next it will be still further reduced (by the payment of $5,000,000) to $55,413,377 92; from this must also de deducted the $5,000,000 of debt contracted for the purchase of Florida, leaving $50,413,377 92. So that, in twelve years, besides discharging the various claims growing out of the war, paying the interest of the debt, which, in the beginning, must have been about six or seven millions a year, providing for the support of Government, and paying all other necessary expenditures, there has been paid of the principal of the public debt no less a sum than $76,921,555 08, or upwards of $6,400,000 per annum.

The revenue is sufficient, after providing for all other necessary expenses, to pay the public debt as soon "as we are permitted by contract to pay;" and if no national exigency should occur to compel a greatly increased expenditure, the whole of the public debt may be paid off by the year 1835, besides "an accumulation of moneys in the Treasury" and a very large annual surplus afterwards.

With respect to particular expenditures making up the aggregate, it has already been remarked that they were authorized by law. They have received the sanction of Congress, and it is believed they have, in general, met the approbation of the country. The provision made for the declining years of the soldiers of the Revolution, which brought a considerable charge upon the Treasury, but acquitted a heavy debt of gratitude; the system of fortifications for the defence of our maritime frontier; the aid given to internal improvement by roads and canals, and by removing obstructions in rivers for the great purposes so strongly enforced in the message above quoted; the establishment of the Army and Navy, and all the other leading objects of the public care and concern, have been settled by the decisions of Congress, and it is believed have been satisfactory to the nation. Not that there has been entire unanimity of opinion. Upon some of these great points, besides other grounds of discussion, there has been what may be termed a radical difference of opinion as to the extent to which the faculties of the Government of the Union ought to be exercised for the benefit of the nation; and though this seems to belong rather to the political than to the financial history of the Government, yet it must be apparent that it will have an influence upon the question of expenditure, and upon the views taken of that question. Those who would narrow down the exercise of power to the most restricted limits so as to deprive the Government of the Union of its beneficent faculties—such, for instance, as that of internal improvement, or of protecting domestic industry—and limit even its admitted faculties to the minimum of activity, will very naturally object to expenditures, because expenditure is the instrument by means of which these faculties are for the most part exercised. They will regard it with jealousy, and be disposed to check it, as tending to overturn their favorite doctrines. They dislike the means because they are opposed to the end. But those who hold the contrary opinion, who believe that the Government possesses and may beneficially exercise these powers, who think that its just powers ought to be exercised, (and they are a great majority of the nation as well as of Congress,) regarding the objects as at once legitimate and advantageous, will approve of such reasonable expenditure as the circumstances of the country will bear and the public good requires. They will be content to enjoy the benefits derived, even though they should be derived through the instrumentality of the Government of the Union.

This difference of opinion which manifests itself upon particular measures will also have an influence upon the view taken of past and of current expenditures. Those who are opposed to the measures or to the system will be dissatisfied with the expenditure, and will think it has increased too fast. Those who supported them will come to a different conclusion. But both must agree that they have received the constitutional sanction, and both must also agree that nothing but the same power of a constitutional majority can arrest them. So that, in fact, the question of expenditure becomes a question of the policy of the country, and connects itself with the great principles that for some years past have guided or influenced the deliberations of Congress. The same motives which have determined that policy must, of course, justify the expenditure it has occasioned. The cost has not been greater than was anticipated, nor the benefits less. And therefore the real question is, whether the system shall be abandoned or reduced, merely for the purpose of reducing the expenses, at a time when there is nothing in the circumstances of the Treasury to call for a reduction.

Whether the expenditure shall be further increased, and what disposition shall be made of the surplus that will remain in the anticipated event of a final extinguishment of the public debt, are points to be decided by the wisdom of future Congresses, enlightened by the knowledge which time will disclose. But considering that the revenue is more than sufficient to meet the current expenses and to provide for the payment of the public debt within the time which the contract with the creditors will allow; that the revenue (so far as it falls upon the citizens) is derived entirely from the customs; that the expenditure has not outgrown the growth of the country, nor even kept pace with its advance in population, wealth, and prosperity; that the contributions of the citizens, light in themselves, are not sensibly greater now than they were thirty years ago, and are less, it is believed, than they have been at the average of any intermediate period; and that the expenditures are for the benefit of the nation, and are calculated to advance her prosperity and to promote her welfare and happiness; the minority see nothing in this aggregate of expenditure to lead to a belief that there is extravagance or abuse, or to indicate the necessity of retrenchment or reform, or to occasion an apprehension that the Government has at all departed from its original purity.

THE EXPENDITURES OF THE EXECUTIVE BRANCH OF THE GOVERNMENT.

It has already been observed that this head embraced for the year 1826 an expenditure of $489,776 07, being about one-fiftieth part of the aggregate expenditure of the Government. It consists of two parts: First, salaries and compensations established by law, including the salaries of the President, Vice President, heads of Departments, and the subordinate officers of the Departments, down to the messengers of the

offices. The payments thus fixed by law, and which can neither be exceeded nor diminished, amount to more than $400,000. The residue, say for the year 1826 about $80,000, is for what are termed contingent expenses, the nature of which will require but one word of explanation. There is no uncertainty or contingency as to the necessity of these expenses for the public service. The Departments must be provided with fuel, stationery, furniture, books, and whatever else is wanted for the business of the nation. They are uncertain and contingent only as to the amount, and because the respective items cannot be estimated with perfect precision in advance. The great bulk of them is, however, absolutely indispensable. A small portion may possibly be liable to some difference of opinion in the judgment of different men, according to the views they are inclined by temperament or habit to take. It would be a very large allowance to suppose that one-tenth part could be subject to debate or question, even with those whose notions on such points are most rigid. But for the present purpose let it be assumed that one-tenth part is debatable. Then the case will stand thus:

The total expenditure in the year 1826, debt included, being.....	$24,103,398 46
The expenses of the Executive Department, including the staff of the Army, are one-fiftieth, or.....	489,776 07
The expenses termed contingent are not quite one-sixth part of that sum, or, say.....	80,000 00
And of these contingencies it is supposed for the present that there may be one-tenth subject to dispute, as before stated.....	8,000 00

which latter sum may be considered as furnishing the field of retrenchment.

Then, the expenses of the Executive Department being one-fiftieth of the whole expenditure, and the contingent expenses one-sixth of the expenses of the Executive Departments, they are one-three-hundredth part of the whole; and the debatable part of the contingent expenses being but one-tenth part, it amounts to but one-tenth of one-three-hundredth part, or one-three-thousandth part of the whole expenditure—that is to say, one-thirtieth part of one per cent.

This statement is made simply for the purpose of correcting any vague and erroneous notions that may prevail upon the subject of this branch of expenditure, and to show how very incorrect must be the opinion that any serious retrenchment in it is required or practicable, or that any formidable extravagance or abuse can there prevail. From the attention which has of late been bestowed upon this subject, one might be led to conclude that the Treasury was supposed to be grievously burdened by it, and that some sensible relief might be had by reduction at that point. And yet it appears, when examined, to be so minute as, upon the largest allowance, not to exceed one-thirtieth part of one per cent. It is exactly the same as the annual expenditure of one dollar is to an individual whose whole expenses amount to three thousand dollars a year. If, instead of an abundant revenue, untouched resources, freedom from taxation, an adequate provision for the rapid extinction of the public debt, and a state of progressive prosperity, which happily is our actual condition, the revenue were inadequate, the debt stationary or increasing, and the public burdens heavy, it must be admitted that a reduction of expenditure would be necessary. But what reduction could be effected within the limits of one-thirtieth of one per cent., or one-three-thousandth part of the whole? In such circumstances, and with such views, the utmost saving that could be effected would not pay the expense of the inquiry. It is far too minute to afford any hope of relief.

In thus exactly stating the scope of the inquiry, it is not meant to be conceded that, even within the very narrow limits mentioned, there has been any extravagant or improper expenditure, nor to be asserted that an extravagant or improper expenditure ought to be permitted, however small. The minority of the committee have seen nothing to induce them to believe that there has been any such expenditure. Reserving for examination hereafter some particular items, about which there would seem to be a question, it may be proper, once for all, to state the general footing upon which this matter stands, so as to exhibit the grounds of the opinion they entertain and intend, in conclusion, to express. It will also exhibit the guards and checks already provided by law, or by the practice of the Government.

For the expenditures of each Department, as well as of every branch of service, provision is annually made by the appropriation bill. The appropriations for the Departments are made upon detailed estimates annually presented to Congress and printed for the use of the members. The estimate for the present year is a printed document of fifty-seven pages. Where a Department comprehends subordinate offices, separate and distinct estimates are made for each of them. Thus, the estimate is separately made for the Treasury and for each of the ten subordinate departments belonging to it. So of the War Department and the eight subordinate offices. The estimates and the appropriations for contingencies are also, as far as it is practicable, divided into heads or parts. For instance, in the estimates for the Department of State at the present session the contingencies are arranged under fifteen heads, and the appropriation asked for each, including books, stationery, fuel and candles, newspapers, extra copying, printing of the laws, distribution of the laws, &c.

The estimates being placed in the hands of the Committee of Ways and Means and of every member of Congress, they have the opportunity (which they have not failed to improve with becoming vigilance) of judging of the reasonableness of every item proposed. In forming this judgment they have the means of comparison with the preceding expenditure, and if they find any new head of expense introduced or any old one swelled beyond its former size, or if they entertain a doubt of the propriety of any part of the expenditure, they have the right of asking for explanation, which they always exercise, as in duty they ought. Upon the result of this examination, rigorously made, first by the committees and then by both Houses of Congress, the judgment of Congress is formed, and that judgment is expressed in the appropriation bill as applicable to the services of the year. The appropriation bill, therefore, pronounces the opinion of Congress upon each and every item embraced by it as necessary for the public service, and also upon the amount which may be applied to each and every item. The discussions upon the appropriation bills have for many years past been rigorous and faithful.

The amount thus appropriated cannot be exceeded. This is true, not only in general, but also in every detail. The head of a Department is limited in his contingent expenses to the amount which is appropriated for his Department. The head of a subordinate branch is confined to the sum estimated for that branch. Neither can draw from the Treasury one dollar beyond the appropriation; and each in his respective expenditures is to keep within the bounds prescribed for the particular head of expenditure, so that what is assigned for one service cannot be employed for another. It is obvious, therefore, that as to the amount to be expended for contingencies, or the objects for which it is to be expended, very little is left to the discretion of the officer; and it ought to be remembered that, as it is his first duty to see that the

public service is performed, he must not sacrifice *that* for the purpose of saving the money placed at his disposal for its performance.

The expenditure itself next comes under review. It is presented annually, in a condensed form, in tables accompanying the letter of the Secretary of the Treasury, at each session of Congress, under its appropriate heads. In pursuance of a standing order of the House, made December 30, 1791, there is also published an annual account of all receipts and payments for the year, giving the name of every individual to whom a payment has been made from the Treasury. And still further to secure the faithful application of the public moneys, there is a standing committee appointed at every Congress upon each of the Departments of the Government, whose business it is to examine into their expenditures; to see whether "they are supported by proper vouchers, establishing their justness, both as to their character and amount," and "whether any retrenchments can be made." So that after undergoing the scrutiny of the accounting officers, where, like all other accounts, they must be supported by proper vouchers, they are again examined by a committee of the House. It ought to be further remarked that every officer is liable at all times to be called upon by a resolution of the House; and that by the prevailing practice this power really belongs to every member, for no call is ever resisted or opposed.

It would be difficult to devise any plan by which this point of the contingent expenses of the Departments could be more closely brought or more continually kept under the notice of Congress for its approbation or censure, or a more rigid accountability exacted. But this (though highly important) is not so much the occasion of the observations which have been made, as another remark to which they naturally give rise and which is deemed worthy of attention. The minority of the committee will endeavor to explain what they mean so distinctly as not to be misunderstood.

As the appropriations of each year for the contingent expenses of the Departments are founded upon estimates for that year, and adapted to the service expected to occur, it will follow, in general, that the mere fact that the expenditure is greater or less than in any preceding year, taken by itself, cannot be evidence of extravagance or economy, nor be the just occasion of praise or censure. In an expenditure no greater than that of the contingencies, a small addition might be the cause of a considerable comparative increase. An instance in point will be found among the accounts furnished from the Treasury. In the years 1825, 1826, and 1827, it became necessary, in consequence of the provisions of the law authorizing the loans of 1813 and 1814, that the certificates to be paid off should be determined by lot, and that the holders of them should have "due notice." The necessity was thus produced for publishing advertisements throughout the United States, stating the numbers and amounts of the certificates to be redeemed. This had not occurred before for many years. To provide for the expense of advertising, the appropriation bill of 1826 allowed the sum of $6,000, and the appropriation of 1827 a like sum—being the amounts estimated for that service for the three years. This single addition, incident to the discharge of the public debt, was sufficient to vary considerably not only the contingent expenses of the Treasury, but even of the whole of the Executive Departments.

The use of this illustration is not to be considered as admitting that the contingent expenses of the Treasury have increased. In the last three years, 1825, 1826, 1827, they are actually less than for the three years preceding, 1822, 1823, 1824, as will hereafter be shown.

It will further follow that no just inference can be made from the comparison of one officer with another, though having the same title, or of a succeeding officer with his predecessor. Each must be determined by itself. The expense must depend upon a variety of circumstances, and, among the rest, it may be that an apparent saving in one year will occasion an increased expense in another, as if it be caused by letting the bills remain unpaid or the business of the office fall in arrear. The annual estimates are founded upon a view of each particular office, and of its wants at the very time. Thus the estimate for the Fourth Auditor in 1822 was $1,000; in 1823, $1,650; 1824, $1,800; 1825, $2,000; 1826, $2,000; 1827, $2,000; making a total of $10,450; and the total expenditure in the same period was but $7,870 20. It is very true that the expenditure for the last three years has been somewhat greater than for the three preceding, but they have not exceeded the estimates, and the appropriation in pursuance of them, founded upon the necessity at the time; and as they will be again referred to, no further remark need be made than this: that the increase in the latter years may have been owing (among other things) to the diminished expenditure in the immediately preceding ones.

If there be any generally operating cause which may be supposed to have a constant though not exactly regular influence, it can only be the one before referred to, viz: that the extension of the public service will be attended with an enlargement of the expenditure, and, among the rest, with an increase of the contingent expenses of the Executive Departments. Should it then appear to be correct (as stated) that the public service authorized by law occasioned an average expenditure in 1822, 1823, 1824, of $10,000,000; and that, in the years 1825, 1826, 1827, it occasioned an average expenditure of $12,500,000; and that the average of the contingent expenses in the former period was $66,793, and in the latter period was $77,454, (which statements, though not particularly examined, are probably correct,) then it will follow that the total expenditure has been increased by an addition of one-fourth, and the contingent expenses by an addition of only one-sixth, or rather less than one-sixth. If they had gone on at the same rate as the general expenditure they would have averaged $83,491. This comparison, therefore, if it establish anything, establishes that there has been an improved economy in the Executive Departments of the Government.

It is admitted not to be an absolutely conclusive test, but it is an approximate or probable test, which may be resorted to for want of a more certain one; and the minority are of opinion that the result is satisfactory, as showing a relatively diminished expense quite equal to what could have been reasonably expected, and sufficient to allay apprehension.

Having made these general remarks, the minority of the committee will proceed to state the results of the examination of the several Departments, referring only to such things as they have understood to be objected to or questioned, and availing themselves of reference to the papers and accounts before the committee. They think it right, however, first, to say that they did not suppose, nor have the committee experienced, any backwardness on the part of the officers of the Government to communicate information. Every inquiry has been fully and promptly answered; and if there be any points upon which explanation would have been useful or acceptable, they have no doubt that, if applied for, it would have been readily furnished. It is undoubtedly true that the heads of Departments, and of subordinate branches of Departments, have, in general, answered that they have no more clerks or other persons employed than the efficiency of the service requires; and considering how recently and deliberately they have been established upon their present scale by Congress, the minority of the committee did not expect any other answer. So far as it is matter of opinion, there is no doubt it is sincere and founded upon experience,

and the same that would have been given under any other circumstances, even such as it is intimated would be more favorable to harmonious co-operation. In the general correctness of that opinion the minority are disposed to concur, not only because it is the opinion of those who have had instruction from experience, but also because it corresponds with their own impressions. Congress has never been profuse in the number of clerks, nor in the allowances made to them. They have barely had enough to subsist them while they lived, and some of them, it is known, have not left enough to bury them when they died. Besides, extra clerks are occasionally employed in all the offices, and have long been so, without incurring any disapprobation, which is of itself sufficient evidence that the clerks permanently employed are not equal to more than the ordinary business of the office. That practice (of extra clerk hire) the minority of the committee would not be understood to condemn or disapprove. On the contrary, they believe it to be conducive to economy. Upon the same principle that a farmer employs additional hands in harvest time, or at any other season when work presses, it is right in the Departments to engage occasional assistance, when, from calls made by Congress, or other urgent cause, the regular clerks cannot do what is required with the speed that is necessary, or without neglecting other matters. A different plan would be followed by this result: either some portion of the business must be neglected, or the establishment of clerks must be raised up to the maximum which, at any particular time, might be required to do it.

DEPARTMENT OF STATE.

In proceeding to inquire into the condition of the several Departments in reference to the disbursements of the public money, the minority of the committee first direct their attention to the Department of State. On the organization of the committee a letter of general inquiry was addressed by the chairman to the heads of the several Departments, and answers, accompanied with documents, were received from them all. The answer of the Secretary of State presents a view of the condition of his Department, fully sustained by the official documents from his own and the Register's office, and highly satisfactory. From this view, which the minority of the committee will presently lay before the House, it appears that there has been a continued economy in the expenditure of the Department. While the minority of the commitee make this remark, however, they would not be understood as sanctioning the principle that the greater or less disbursement made in a Department is the only measure of the success and fidelity with which it has been administered. In the Department of State, particularly, the expenditures necessary to be made depend, in part, on our relations with foreign Powers, and on incidents in our intercourse with other nations, which this Government is unable to either foresee or control. In some respects an increased expenditure indicates abroad an extension of friendly relations with foreign Powers, and at home an increase of public business, arising out of the augmented population, multiplying pursuits, and growing prosperity of the country.

As it is in the foreign affairs of the country that the greatest fluctuation is likely to arise, so it is in the *appropriations* for this branch of the service that the greatest diversity exists in one year compared with others.

In the year 1823 the appropriations were, omitting parts of a dollar	$154,800
In the year 1824 ..... do ..... do ..... do	309,350
In the year 1825 ..... do ..... do ..... do	336,050
In the year 1826 ..... do ..... do ..... do	350,932
In the year 1827 ..... do ..... do ..... do	290,550
In the year 1828 ..... do ..... do ..... do	89,550

The great inferiority of the appropriation of 1823 arises from the fact that the sum of one hundred thousand dollars, appropriated in 1822 for the expense of the missions to the new American Governments, was not expended during that year, and was accordingly at the service of the Department for the next. The great inferiority of the appropriation for 1827, and particularly that for 1828, is owing to economical savings in the application of former appropriations and to reductions in some of the objects of expenditure—as, for instance, in some of the missions to the new Governments in South America, as is more fully explained in the note of the Secretary.

If the *expenditure* of the three years of this administration be compared with that of the three preceding, some increase will appear. To this increased expenditure the remark above made applies with full force. It has grown out of the extension of our relations with foreign Powers, and other causes connected with the growing prosperity of the country. The same variation from year to year will here also be found, showing that, with the same officers at the head of the Department, and with the same individuals composing a Congress at successive sessions, it is impossible to bring the expenditures in this branch of the public service to an uniform condition, either of increase or diminution.

In the year 1822 the expenditure was	$173,879
In the year 1823 the expenditure was	314,668
In the year 1824 the expenditure was	270,731
In the year 1825 the expenditure was	306,731
In the year 1826 the expenditure was	255,296
In the year 1827 the expenditure was	287,463

Arranged in the order of diminishing expenditure, the years would accordingly stand as follows:

1823	$314,668
1825	306,731
1827	287,463
1824	270,731
1826	255,296
1822	173,879

It may be added that the expenditure of the present year, for which only $89,550 are appropriated, will probably fall as low as that of the lowest years in the foregoing catalogue. It will also be observed, as stated in the letter of the Secretary, that the apparent expenditure of 1827 is swelled above its real amount by a sum of money remitted to Europe, for which the requisition was granted in December, 1827, for the foreign service of 1828.

With regard to the expenses of the Department of State proper, the small increase of expenditure in

the present administration over that of the last, is fairly referable, in part, to the natural increase of business, and to the known accumulation of some extra items of necessary expenditure. Thus, the transcription of the immensely voluminous papers relative to the northeastern boundary, which it has been necessary to make twice, would of itself account for a considerable part of the increase. The preparation of the schedule of American claims on foreign Powers was also an exceedingly laborious and expensive task imposed on the Department of State by a resolution of the House of Representatives. The transcribing of the papers relative to the claims on France prior to 1800, in obedience to a resolution of the Senate, under the last administration, but which it was impossible to comply with till the year 1826, (papers filling a printed volume of 840 pages,) was also a heavy item of extra expenditure. The increased expense of special messengers grows out of the extension of our intercourse with those parts of the world where suitable opportunities for conveyance, in the usual channels of commercial intercourse, (a mode of transporting important official documents, at best, open to objection,) do not often present themselves, and the increased number of treaties and conventions which have been negotiated and transmitted. The invariable usage of the Government, and the manifest propriety of the thing, require that conventions and treaties, general instructions of great importance transmitted to the foreign ministers, and confidential despatches, should be intrusted to special messengers; and the minority of the committee have not found that these have been employed in any case not required by the public service.

The following is a copy of the letter of the Secretary of State referred to:

DEPARTMENT OF STATE, *Washington, February* 29, 1828.

SIR: I have received the letter which, as chairman of the committee of the House of Representatives on retrenchment, you did me the honor to address to me on the 13th instant, transmitting a copy of a resolution which had been adopted by the committee; and having given the subject embraced in the resolution attentive examination and the most respectful consideration, I beg leave now to communicate my answer to be laid before the committee. The resolution, in substance, calls for the expression of my opinion: first, whether there be any officers in the Department of State whose services may be dispensed with without detriment to the public interest; secondly, whether the salaries of any of them can be reduced consistently with justice and propriety; and thirdly, in general, whether any of the expenses incident to this Department can be reduced without impairing the efficacy of its operations.

As to the first two objects of inquiry above mentioned, my opinion is, that there can be no reduction in the number of officers employed in the Department of State without detriment to the public interest, nor in the salaries of any of them without injustice or impropriety. Within a few years past there has been a great increase in the general business of this Department, arising from the progressive increase of the wealth and population of the country, and from the establishment of independent Governments upon this continent. The number of permanent American missions which we now send from this country is equal to the number that we send to continental Europe. And the public interest has required the creation of various consular and other commercial agencies in this hemisphere, but not in the same proportion. Although those missions were authorized, and several of them had proceeded to their residences during the preceding administration, most of them have left the United States, and much the greater part of the other appointments referred to have been made during the present administration. These foreign agencies have greatly extended the correspondence of the Department, created a necessity for numerous translations from foreign languages, required much additional copying, and otherwise added to the labors of the Department.

The committee will readily comprehend that the new duties arising from the above causes have rendered indispensable additional assistants to perform them; but the number of persons employed in the Department has not been increased in anything like an equal proportion with the increase of its business. So far from its being expedient to discharge any of those persons, the public service would be promoted by some addition to the number of clerks in the Patent Office, and an increase in the salary of its Superintendent, which has heretofore been repeatedly proposed, is again respectfully recommended. The receipts in that office are quite adequate to cover every expenditure already authorized and any that its addditional wants may require. In respect to those wants I beg leave to refer to a letter which the Superintendent, though confined by a long and dangerous illness, has recently felt it his duty to address to me, and which, under the designation of the letter A, accompanies this communication.

Before I proceed to answer the third and last inquiry of the committee, whether any of the expenses incident to this Department can be reduced without impairing the efficacy of its operations, I ask permission to present some general and explanatory observations in respect to the disbursements of the public money which are made through the Department of State. These disbursements are made out of appropriations of two kinds: first, those in which both the amount of the appropriation and its particular object are specified; and, secondly, those in which, although the amount of the appropriation is limited and the general purpose of it is mentioned, its particular object is not definitively stated. The salaries of our diplomatic agents form an example of the first description of appropriation as the contingent expenses of foreign intercourse do of the latter. The first depends exclusively upon the pleasure of Congress; and it is only over the last that discretionary power is or can be exerted by the Executive, through the Department of State, in a course of administration.

During my service in the Department I have endeavored to enforce the most rigid economy which appeared to me compatible with the public interest. Particular items of expenditure will vary from year to year according to exigencies, and the amount of disbursement will, consequently, be greater or less. There has been, for example, a vast deal of extra copying in the Department during the two or three last years. The papers relating to our northeastern boundary, consisting of upwards of twenty manuscript volumes, and numerous maps and other detached papers, have been twice transcribed in that time. But the total amount of appropriations for the service of this Department has been progressively diminishing during the last three years. On that subject, as well as the expenditures of the Department, I beg leave to present to the committee, from the document marked B, accompanying the letter, the three following views:

The first is a comparison of the amount of appropriations made during each of the last three years of the preceding administration with that made during each of the first three years of the present, applicable to the public service through the agency of this Department.

LAST ADMINISTRATION.		PRESENT ADMINISTRATION.	
1823	$154,800	1826	$350,932
1824	309,350	1827	290,550
1825	336,050	1828	89,550
	800,200		731,032

The cause of the smaller amount of appropriation for the year 1823 compared with several succeeding years was, that the sum of $100,000, which, by the act of the 4th of May, 1822, was appropriated for such missions to the independent nations on the American continent as the President of the United States might deem proper, had remained in the Treasury unexpended. The appropriation for 1825 is placed under the last administration, because it was, in fact, made, and the estimates for the public service were prepared under that administration, although the disbursements of it took place, in conformity with those estimates, under the present. The aggregate amount of appropriations during the latter term of three years is less by $69,168 than in the former, and, excluding the appropriation in 1826 of $40,000 for the Panama mission, (of which $26,953 52 only was expended,) which will not be an occasion of permanent expenditure during each successive year of the latter term, the amount appropriated, in comparison with the year immediately preceding, has progressively decreased, until that for the service of the present year has declined as low as $89,550, a little more than one-fourth of the amount appropriated in the last year of the preceding administration. I do not wish to be understood as stating that the smallness of the sum appropriated for the current year is attributable to permanent retrenchments, and is, therefore, to be regarded as the standard for future years; but it is the effect of economical savings from former appropriations, all of which might have been disbursed if there had been a disposition to indulge in extravagance.

The next view, which is now offered to the committee, is that of a comparison of the actual expenditures during the last three years of the past and the same period of the present administration. The expenditures of the—

LAST ADMINISTRATION.		PRESENT ADMINISTRATION.	
1822	$173,879 51	1825	$306,731 74
1823	314,668 56	1826	255,296 20
1824	270,731 27	1827	287,463 42
	759,279 34		849,491 36

The amount during the latter term exceeds that of the former by $90,212 02; but this difference may be satisfactorily accounted for. In the first place, there was a remittance in the month of December last of $70,000 to our European bankers, which is charged to the service of the year 1827, although, in point of fact, it will be disbursed in the year 1828. In the next place, the expenditure of the year 1822 amounted only to the sum of $173,879 51, because the sum appropriated to the missions to the new American nations was not applied in that year. It was in succeeding years that those missions were despatched, and it has been only since the commencement of the present administration that all of them have been put in operation, and that the entire expense, therefore, of maintaining the whole of them has been incurred. A comparison of the expenditure of the last two years of the past administration with two years of the present administration, though, for the reason just mentioned, still operating unfavorably to the latter, will be more just. The aggregate amount of the expenditures of the years 1823 and 1824 was $585,399 83; and the average of each year was $292,699 91½. The aggregate amount of the expenditures of the years 1825 and 1826 was $562,027 94; and the average of each year was $281,013 97. The average expenditure of each of the three years of the present administration being $283,163 78⅔, although including the before mentioned recent remittance and the expense of the mission to Tacubaya, is less than the average of the last two years of the past administration.

The preceding views of appropriation and expenditure are exclusive of the salaries of the Secretary and clerks employed in the Department.

I have stated that the small amount of appropriation required for the service of the present year was the result of economical savings out of previous appropriations. This will be manifest from the last view, which I now take the liberty of presenting to the committee, of the appropriations and expenditures during the years 1825, 1826, and 1827, under those heads of appropriation in the application of which a discretionary control is exercised through the Department of State. Those heads are, first, contingent expenses of foreign intercourse; secondly, intercourse with Barbary Powers; thirdly, relief and protection of American seamen; and fourthly, the contingent expenses of the Department. The total amount of appropriations, under the first head, for the three years of 1825, 1826, and 1827 was $111,000; and the total amount at the service of the Department, including a balance of appropriation for the year 1824, and also some small items of repayment, was $127,420 05; the actual disbursement during the three years of 1825, 1826, and 1827, was $80,567 97; leaving an unexpended surplus of $46,852 08. The total amount appropriated during the same three years for intercourse with the Barbary Powers was $80,000; and the entire sum at the disposal of the Department, including a balance of the sum appropriated for 1824, was $100,450. The actual expenditure during those three years was $55,700 29; leaving an unexpended balance of $44,749 71. The total amount for the relief and protection of American seamen, at the disposal of the Department, during the same three years, was $99,678 84; the total expenditure was $87,698 17; leaving an unexpended balance of $11,980 67. The total amount at the command of the Department for its contingent expenses during the same period of three years was $97,863. The actual expenditure for the same term, being $90,305, left a surplus of $7,558.

This third and last view is taken from a summary statement of moneys appropriated and expended under certain heads of appropriation for the years 1822, 1823, 1824, 1825, 1826, and 1827, which is hereto annexed, designated by letter C, to the whole of which the attention of the committee is respectfully invited.

During the present administration there has been a permanent reduction in the grade of two, and a temporary reduction in another of our missions on this continent, from that of an Envoy Extraordinary and Minister Plenipotentiary to a Chargé d'Affaires. And I am induced to believe that one or two of our American missions may be abolished at a day not very distant without injury to the public interest. In

respect to those branches of expenditure which have been placed, by long established usage, under the control of the Executive, any retrenchment of which they are susceptible must, from the nature of the case, depend upon the exercise of a sound and responsible discretion. Without being able now to state to the committee any particular reduction which can be made in those branches of expenditure, I can only assure them, that, so far as the application of that discretion depends upon me, I shall continue to be animated by the desire I have ever felt to observe all practicable economy.

Without being perfectly sure that the inquiries of the committee extended beyond the officers immediately concerned in the Department of State, and the expenses incident to it within the city of Washington, I thought it safer to act on the supposition of their having contemplated a more comprehensive inquiry into the disbursements of the public money wherever made, and the utility of existing officers, whevever their sphere of action may be, under the direction of the Department of State.

I have the honor to be, with great respect, your obedient servant,

H. CLAY.

Hon. JAMES HAMILTON, Jr., *Chairman.*

MARCH 5, 1828.

P. S.—This letter was prepared at the time it bears date, but its transmission has been delayed from that time to procure the certified statements from the Treasury which accompany it, and which, from the press of business, could not be procured until this day.

H. C.

Before proceeding to comment on separate items of expenditure, the minority of the committee would observe that there is one general point in relation to the expenditures of the Department of State upon which objection has been made, and on which, for that reason, a remark will be offered. It is as to the mode of disbursing the moneys for the contingent expenses of the Department. The disbursements are made by the agency of a designated clerk, who, for that purpose, is intrusted with moderate sums, which he deposits in bank, and draws from time to time, as small payments are made, accounting for the expenditures in the same manner as other accountants

To this course no well-grounded objection appears to the minority of the committee. It is that which is adopted by individuals who have large concerns. A cash-keeper in a counting-house, and an account of petty cash, are familiar to every body as things not merely of convenience but of necessity.

This plan, however, is not new, nor has it been unknown to Congress. In the year 1822 the then Secretary of State, now President of the United States, addressed a letter (dated the 18th April, 1822) to the committee of this House on the expenditures of the Department of State, in which he states this practice to have existed before his coming into the Department. That letter is on the files of this House, and a copy was laid before this committee with the letter of the present Secretary of State. The committee of 1822 (reports No. 106) reported as follows: "The expenditure of the moneys appropriated for the contingent expenses of the Department is confided to one of the clerks of the Department." "The committee have examined the accounts of these expenditures, with the vouchers for the said accounts, as far as they judged necessary. The objects of expenditure appear to be such as are necessary to the execution of the duties of the Department, and must, therefore, be authorized by law. The expenditure is within the appropriation, and is supported by sufficient vouchers. The accounts are regularly kept; the expenditures appear to be made with fidelity and economy; and the committee are unable to suggest any subject of retrenchment compatible with the public service."

It is natural now to inquire what better mode can be suggested or adopted? or, if this may be objected to, what is there that may not?

The minority of the committee will now proceed to examine particularly some of the items of expenditure in the State Department, which have been or may be thought to require explanation.

One of these is the outfit allowed to Mr. John A. King as Chargé d'Affaires at London, which has been said to have been made in violation of law and out of a fund appropriated for other objects. This subject having been brought before the House of Representatives at the last session of Congress, and having, in obedience to a call of the House, been reported upon by the Secretary of State, the minority of the committee will only observe that, from the Secretary's report at that time, it appears that Mr. King's appointment was made conformably to the construction which has been given to the law of May 5, 1810, by every succeeding administration, and that the allowance made to him was a medium between the highest and lowest rate of allowance made in similar cases. That it was made out of the contingent fund for foreign intercourse was, in the opinion of the minority of the committee, both necessary and proper. The expense occurred on the contingency of the sickness of the minister at London. The service began and terminated in the recess of Congress; it was, consequently, one for which no previous appropriation could be made; and the minority of the committee are not aware that Congress have ever considered it a branch of legislative duty to decide what part, or whether any part, of an outfit should be allowed to a Chargé d'Affaires after his return from his post. In the numerous instances which the records of the Government exhibit of the settlement of the accounts of functionaries of this class, it is the belief of the minority of the committee that, when the same have not previously been appropriated for, (which in the majority of cases they have not been,) the Executive has decided the rate of allowance, and ordered its payment out of the contingent fund for foreign intercourse. The minority of the committee are aware that "precedents made in violation of law" are not entitled to respect. But when they consider that the intercourse of the Government with foreign nations is confided by the Constitution, to a considerable extent, to the President, and that down to the present day there is no specific act of Congress creating any foreign mission, they cannot but think that it would now be hazardous to preclude the Executive from the application of the contingent fund to the exigencies of the foreign service which arise during the recess of Congress, and which the minority of the committee regard as a part of the objects peculiarly intended to be provided for by that fund. The minority also think it an undue measure of severity towards any administration to charge it with the violation of positive law in cases where its acts have been in conformity to an unvarying usage in the construction of that law from the time of its enactment and under the most approved administrations of the Government. It may also not be improper to recall to the House that neither the outfit nor any other allowance made to our foreign agents is a gratuitous pecuniary emolument. In most instances it falls below, and never, it is believed, rises above, the necessary expenses of their stations. Most of our citizens in the foreign service leave it with circumstances not mended by having discharged important duties to the country; and the minority of the

committee have no reason to believe that allowances like those made to Mr. King are even an indemnity for the sacrifices which every individual must make in his domestic establishment by entering the public service under the like circumstances.

On the subject of the employment of J. H. Pleasants as a special messenger for bearing despatches, commissions, and instructions to our Chargés d'Affaires at Rio de Janeiro and Buenos Ayres, the minority of the committee deem it unnecessary to say anything in addition to what is stated in the letter of the Secretary, which is here subjoined:

Mr. Clay to Mr. Hamilton.

DEPARTMENT OF STATE, *Washington, March* 26, 1828.

SIR: I have received your letter of the 24th instant containing a copy of a resolution adopted by the Committee on Retrenchment, in which they are pleased to inquire:

"Did John H. Pleasants go as bearer of despatches from the United States to Rio de Janeiro and Buenos Ayres in 1825? Did he deliver the despatches to the proper authority at Rio Janeiro and Buenos Ayres? If he did not go, what became of the despatches? who bore them to the Government of Rio Janeiro and Buenos Ayres? Where did John H. Pleasants go after he left the United States? Was it known to the Department when his account was settled and paid him that he had not been to Rio Janeiro and Buenos Ayres as bearer of despatches from this Government?"

In reply I have the honor to state, for the information of the committee, that Mr. Pleasants was engaged in the spring of 1825 to carry to our respective Chargés d'Affaires at the Brazils and Buenos Ayres their credentials, commissions, and general instructions, and other despatches from this Department; that with that view he left the city of Richmond, the place of his residence, on the 19th day of April, and embarked at the port of New York on the 28th day of May, 1825, on board the brig William Tell, having employed the intermediate time in seeking, from Baltimore to Boston, a vessel in which he could obtain a passage; that whilst at sea he was taken so ill as to be apprehensive of his life, which he supposed would be in imminent danger if he continued the voyage; and meeting a vessel at sea bound to Antwerp he transferred himself to her, and committed the despatches with which he was charged to the care of Captain Hinman, the master of the vessel William Tell; that the despatches, both to Mr. Forbes, our Chargé d'Affaires at Buenos Ayres, and for Mr. Raguet, our Chargé d'Affaires at Rio de Janeiro, were delivered by the captain of the William Tell to the former gentleman on the 12th day of August, 1825, as will appear by an extract from a despatch from him under date the 15th day of September, 1825, marked A.; and that those intended for Mr. Raguet were received by him on the 26th October, 1825, as will appear by an extract from a despatch from him under date the 12th of November, 1825, which is marked B.

I beg leave also to refer to a copy of a letter from Mr. Pleasants, under date the 7th day of July, 1825, marked C, and to an extract from a letter from him under date 22d October, 1825, marked D, as explaining more fully the motives which induced him to change his destination and commit the public despatches in his care to Captain Hinman. During his voyage in the Antwerp vessel Mr. Pleasants met at sea a vessel bound to Liverpool, to which he transferred himself, and he arrived at that port on the 1st day of July, 1825. He reached the port of New York, on his return to the United States, the 22d of October, 1825, bringing with him despatches for this Department from Mr. R. King, our minister at the Court of London.

It was known at this Department when the account of Mr. Pleasants was settled and closed that he had not reached Rio de Janeiro or Buenos Ayres; but it was also known that the despatches which had been intrusted to him had been received by the persons to whom they were respectively addressed; and it was believed that he had been prevented from personally delivering them by the causes already stated. Supposing the affliction of disease did not occasion a forfeiture of all claim for expenses and all compensation for services, the allowances made to him were according to established usage, which has prevailed as far back as any traces of the accounts of bearers of despatches can be discerned in the Treasury. Agreeably to that usage they are generally allowed their expenses, personal and travelling, to the port of embarkation, their passage money at sea, their expenses, personal and travelling, from the port of debarkation to the places of their destination, and the like expenses and passage money on their return home; and they receive, moreover, a compensation for their services of six dollars per day, out of which they defray their expenses whilst they remain at the places to which they are sent or stop at Washington for despatches. Upon an examination of Mr. Pleasants' account it will be seen that it has been adjusted according to these principles, and of the sum received by him seven hundred and fifty-six dollars was for per diem allowance, and the residue on account of expenses and passage money.

It was not believed that the visitation of Providence with which he was afflicted ought to deprive him of all allowance for expenses and all compensation for services; but it was not thought right that the per diem should be continued during the whole period of his absence from home and until his return to New York, on the 22d October, 1825, that being the time when it was estimated he might have returned to the United States, if, after abandoning the voyage to South America, he had sought an opportunity of coming home instead of proceeding to Europe. It was within the discretion of the Department to have compensated him as the bearer of despatches from Mr. King, but it was not deemed proper to make him any allowance for that service.

I have the honor to be, with great respect, your obedient servant,

H. CLAY.

Hon. JAMES HAMILTON, Jr., *Chairman of the Committee on Retrenchment, House of Representatives.*

Among the items of expenditure which have been objected to is the sum paid for the publication of the notice of the provision made by the Governments of France and Hayti for indemnity for the sufferers by the revolutions in St. Domingo. It will probably be in the recollection of the House that the notice in question was of considerable length, directing, in detail, the course to be adopted by the unfortunate persons in question to obtain their portion of this long-delayed indemnity. No other principle, it must be allowed, called upon the United States to aid them by giving extensive publicity to this notice than that of comity to the friendly foreign Power communicating the documents to this Government and liberality toward the unfortunate exiles, who for thirty years of peaceful submission to our laws have many of them discharged all the duties of good citizenship to the country. The sums paid for printing were, in every instance, those which a private individual would have been charged for the same service. The

minority of the committee believe that the same principles which actuated the Government of the United States in extending a generous measure of relief to the unfortunate sufferers of St. Domingo at the period of the disasters in that island equally justified the comparatively trifling expenditure necessary for the printing and circulation of the notice referred to of the provision made for their relief. That a part of the expense of this publication should have been paid out of the contingent fund for foreign intercourse, and a part out of the contingent fund of the Department of State, the minority understand to be owing to the circumstance that the amount paid (about $4,000) was greater than could conveniently be spared from either fund alone, at the same time that the nature of the service brought it as properly within the province of one fund as the other. The minority of the committee see the less ground to censure the Secretary of State for this expenditure, (not large in itself,) inasmuch as the portion of the indemnity paid to those for whose benefit the notice was published, being received and expended in this country, will add so much to the aggregate of the public wealth.

An objection has been taken to the allowance of $500 as a fee to the Attorney General for his professional services in a suit at Baltimore. The minority of the committee understand the objection to this allowance to be that it was made from the contingent fund for foreign intercourse. They are, however, not acquainted with any specific fund provided by Congress for services of this kind. The traffic in slaves on the coast of Africa must be considered as falling generally within the province of the foreign affairs of the country, and has been matter of negotiation with foreign Powers. The defence of the interests of the United States in the suit in question is of course a service of a contingent nature. The minority of the committee understand that the duty devolved on the Attorney General by his employment in this case, requiring his attendance for near a fortnight, was not unreasonably compensated by a fee of this amount; nor have they heard any fund suggested out of which it could with greater propriety have been paid.

The purchase of one hundred copies of Elliot's Diplomatic Code is objected to as being made out of this fund. It occurs, however, to the minority of the committee that the very valuable work in question is purely and essentially connected with the foreign service of the country, and the copies of it purchased by the Department of State were designed chiefly for distribution to the foreign ministers and other persons engaged in the public service abroad. A considerable number of copies of the same work were purchased this winter by the House of Representatives and paid for out of the contingent fund of the House; and the same reasons, in the opinion of the minority of the committee, justify its purchase by the Department of State out of the fund expressly devoted to the contingencies of that branch of the service to which the work in question refers itself.

Some objection has been made to the number of newspapers which are taken in the Department of State, and which are said to have increased within the last three years. On this head the minority of the committee ask to be indulged in a remark. The public press is a vehicle of communication in this country which is growing in importance with the augmentation of the population and resources of the Union. In an Executive Department of the Government whose duties are of a nature so miscellaneous as those of the Department of State, it is absolutely necessary to a faithful discharge of them to be possessed of the contents of a considerable number of leading journals in every part of the country. It has also been the usage of the Government, in every period, to furnish the foreign ministers with some of the principal newspapers, and these are procured and transmitted through the Department of State. These considerations will show that some little increase of this expenditure will take place with the extension of our diplomatic relations abroad and the growth of the country at home.

In the course of the last summer an original portrait of Washington, by a distinguished American artist, was offered for sale to the Department of State. The portrait had the merit of being a good painting, and of presenting a likeness of somewhat different character from that of the usual portraits of Washington, and consequently affording the means, by comparison, of attaining and transmitting to posterity a more exact conception of the countenance of the Father of his Country. The Secretary accordingly made a purchase of it at a reasonable price, as a part of the furniture of the Department of State, which he had already found ornamented with the likenesses of all the Presidents of the United States, except the second. This purchase has been objected to, but the minority of the committee find nothing to censure in it. It is certainly sanctioned by the example of Congress, in the large appropriations they have made to adorn the Capitol with historic paintings. Two years ago a resolution passed the House of Representatives, without a division, to purchase, at an expense of $1,500, a portrait of Washington for the hall of the House, to be paid for out of its contingent fund The minority would not intimate that a head of a Department possesses a like discretionary authority with a branch of the Legislature, but in the present case they think the Secretary of State to have been strongly countenanced by the precedents alluded to in purchasing a portrait of Washington as a portion of the furniture of the office of the Department.

A view somewhat similar is taken by the minority of the committee of the purchase of a silver medal of the present Chief Magistrate for ten dollars, which has also been objected to. A meritorious and unfortunate artist, who represents himself as having been invited to the country by Mr. Jefferson to be employed as an engraver at the Mint, and who failed to obtain that occupation, (a disappointment, as he represents, ruinous to his affairs,) had executed medals of the late President Monroe and of other eminent citizens, among them of the President of the United States. One of the latter was offered for sale by the artist at the Department of State, who represented, at the same time, the losses which he had encountered by not receiving in this country the employment which had been, as he alleged, promised him as an inducement to resort hither from Italy. Partly from a sentiment excited by this consideration, and partly from a willingness to preserve in the appropriate Department a specimen of the progress of the art as introduced into this country, and a likeness of the individual who was pronounced when called to it, "the best person to fill the Department of State that could be found," and who did fill it for eight years with singular diligence, integrity, and success, the Secretary of State was induced to purchase, for ten dollars, the silver medal in question. The minority of the committee perceive nothing objectionable in this act, nor hazardous in the precedent. On the contrary, they think there would be a manifest propriety in purchasing, as a part of the appropriate furniture of the Department, a similar medal of all those who have successively been called to the Chief Magistracy of the country.

The minority of the committee would now submit some observations suggested by some of the examinations which were taken before the committee, and connecting themselves with the supposed employment of the late Daniel P. Cook, in the confidential service of the country in the island of Cuba, during the past summer.

In the management of the foreign concerns of the United States, it was well known, not only from the nature of the thing, but also from experience in the short period of our history as a nation, that occasions would arise where the public interest would imperiously require that confidential agencies should be employed abroad, and that the whole value of such employment might depend upon its entire secrecy. This lesson had been sufficiently learned during the struggle for independence. Among the earliest acts of the Government provision was made for this branch of the public service; and it has been continued by successive acts of Congress to the present time as an authority indispensably necessary. The duty of deciding upon the cases in which it shall be exercised, the extent of its exercise, and, in general, all the discretion which belongs to it, have been enjoined upon the President of the United States by those acts of Congress which have provided that the accounts of "such expenditures as he may think it advisable not to specify" shall be settled upon his "certificate." From the passage of the act of the 1st of July, 1790, there never has been a moment when this duty has not been enjoined by law; and it is believed that no one who has reflected upon such subjects, or observed the course of public events in the world, would consent that our Government should be deprived of the benefits of this exercise of authority.

Upon every view of this branch of the public service, therefore, it is manifest that among the solemn obligations incurred by a citizen exalted to the high office of Chief Executive Magistrate of this Republic, it is one that he will execute this law. He is not at liberty to avoid the responsibility. Whenever, in the exercise of that discretion with which he is charged, it seems to him that the exigency of circumstances is such as to require from him the execution of the authority, his course is too plainly prescribed to him to allow of any doubt or hesitation. He can no more abstain from the performance of this than from any of the other high functions with which he is charged. Such is his just responsibility.

It cannot be denied, however, that the best performance of this duty, imperious and indispensable as it is, is, from its nature, easily made obnoxious to suspicion. We all remember the clamor that was raised some years ago on account of the supposed use of a large portion of this fund by a former President of the United States in a crisis of great public importance. The very terms employed in common parlance to express the use of the money have been perverted to a bad sense, and are often applied reproachfully. "Secret service money" is a phrase which is made to carry with it a certain degree of odium, simply because it is forgotten that the "service" is to our own country, and the "secrecy" is in relation to foreign countries, and both are for our own benefit. If Congress has thought fit to enjoin or to permit secrecy at home, it is only because that is necessary to prevent injurious publicity abroad, which would defeat the very purpose of the provision. Foreign nations have their agents here, who would at once transmit intelligence that was common among us, and thus disappoint our objects.

If, in the performance of the duty thus assigned to the President, and which he is not at liberty to decline, his conduct may be questioned only because it does not carry with it its own full explanation, it is obvious that he is placed by the law in a condition to suffer injustice; for the absence of explanation is itself a part of his duty. He is bound, by the most solemn obligation, to keep secret what he believes it will be incompatible with the interests of the nation to make public. If such be not the just interpretation of the law it ought immediately to be repealed.

When the duty in question was enjoined, it could not but be foreseen by those who framed the law that its performance might, and in times of party excitement probably would, afford plausible grounds for attempting to awaken distrust. But they deemed it necessary for the good of the nation; and every citizen who is worthy to be President of the United States, regarding it as they did, will, while it remains a law, go on to execute it, whatever may be the hazards, just or unjust, to which he may expose himself by so doing. His reliance against all such attempts must be on his own conscious integrity, and on the justice of Congress and his fellow-citizens. His great reward in every extremity, the patriotic conviction that even if he must for a moment endure the effect of such attempts, he endures it for the sake of his country and his country's service. Accordingly, it appears that this fund has been employed, it is believed, by every President of the United States.

Of the propriety of the expenditures from the contingent fund for foreign intercourse, settled upon the certificate of the President, including the whole from the commencement of the Government, the minority of the committee have never perceived the least reason to doubt. Of those of more recent date, and especially during the last and present administration, there are some materials for forming a judgment of their probable necessity, which, being open to all, may be adverted to without injury. He must be a very superficial observer of passing events who has not remarked that, by the force of circumstances, not depending upon ourselves, our foreign relations in the course of the last ten years have become more complicated with the general concerns of the civilized world than at any former period; and that the mere attention to our own extended trade, and to our own preservation, have imposed upon us the necessity of watchfulness at points heretofore, perhaps, deemed to be of little consequence. The danger to be guarded against has neither been trifling nor remote. It has appeared to many to be imminent, and to be of the greatest consequence; and while it has occasioned the most anxious solicitude, has seemed of a nature to be likely to impose upon the Government the duty of peculiar vigilance and the occasion of a somewhat increased expenditure. They think, too, that it must be very manifest to every one who reflects upon the course of events that they were of a nature to call peculiarly for the employment of confidential agents, and that the efficacy of such agencies might depend upon their being secret.

The witnesses say, as above intimated, that the destination of Mr. Cook was the island of Cuba. And can any one think of the island of Cuba without perceiving, by his sensibilities as well as by his understanding, that its fate and fortunes, involved in the uncertainty of various apprehended movements, external and internal, were of the deepest interest to our country, and especially to that portion of it which is peculiarly susceptible of impression from some of the shocks to which that dependency of Spain seemed to be liable?

Whether they direct their attention to this particular spot, or to the state of things in other parts of the world, the minority of the committee would not have been surprised to find that, in the course of the last seven years, there had been an increased expenditure from the fund in question.

It is proper to make one further remark upon this subject. The expenditure from the fund for contingent intercourse, settled upon the certificate of the President, appears upon the accounts under the date of the settlement of the Treasury. It is evidence, therefore, of nothing more than the single fact that the settlement was then made; *when* the service was authorized, or *when* it began, or even *when* it was completed, does not appear. In general, it seems reasonable to conclude that the authority, the service, and all the responsibility growing out of them, must have belonged to an antecedent period. It does by no means follow that the administration under which the settlement is made and the charge appears is the

administration which directed the services that caused the expenditure. The contrary would in many cases be fairly and almost inevitably inferable, and this inference ought always to be applied in examining the account of the contingent fund thus settled.

How far it may be proper or consistent with the design and the efficient administration of this fund to inquire into the expenditure, the minority of the committee will not now undertake to decide. It must be admitted to be a matter of great delicacy. But this they do not hesitate to affirm, as their clear and deliberate opinion, that if any inquiry is to be instituted, it ought to be done in the mode best calculated to bring out all the facts material to the purpose of inquiry, (whatever that may be,) to do the least injury to the public service, and to give the least offence to that branch of the Government which is intrusted with the expenditure.

It was on this account that they objected, at the outset, to the examination of witnesses to prove that the late Daniel P. Cook was supposed to have been employed by the Government. The knowledge of the witnesses could only be imperfect and unsatisfactory, and could not conduce to any just conclusion. Besides, it appeared to them to be due to the courtesy which ought to be observed between co-ordinate branches of the Government, that the inquiry should be made of the Executive; and to be due to the nature of the case, and to a proper regard for this branch of the public service, (which it is important to preserve unimpaired,) that the inquiry should be confidential.

It was on this account, also, that the minority of the committee proposed, after the inquiry had been entered upon, that it should be so extended as to ascertain whether the expenditures from this fund settled during the present administration, and appearing charged in the accounts, or any, and what part of them had been incurred during that period, or whether they were not in fulfilment of engagements made by a former administration. The resolutions offered for these purposes appear among the minutes. They were negatived by the majority of the committee; as was also the offer of the Secretary of State to communicate in confidence to the committee the amount paid to an individual supposed to have been employed confidentially abroad, with respect to whom the evidence of witnesses had been received.

The evidence received and the evidence rejected has thus had the precise effect of showing that the late Mr. Daniel P. Cook, a distinguished citizen of the United States, well known for his integrity, talents, and long public service, was supposed, after the termination of his services in Congress, to have been employed by the President in a confidential agency, which he, in the exercise of his discretion, thought necessary; and it shows nothing more. That for his services, if he was employed, Mr. Cook was paid, is not only probable, but may be taken for granted. There was no particular reason known to us why he should not be paid. That he was not paid more than he was justly entitled to is perfectly certain. The minority of the committee have no doubt he was paid, as such agents usually are, at the rate of $4,500 a year for the time he was actually employed, and, therefore, that he received about $1,500 or $1,600. Those who doubt of this, if any such there be, may make the inquiry. The committee not having thought fit to make it, the minority, submitting to the decision, are bound to believe that *they* entertained no doubt; and, indeed, it seems to them impossible that a just man can bring himself to any other conclusion than the one which the minority have arrived at. If there be any such, his duty is plain before him, and he ought at once fairly to assume the responsibility of performing it, or else to refrain from injurious surmises.

The evidence received and the evidence rejected also concur to leave the whole matter of the account of moneys to be settled upon the certificate of the President upon the same footing exactly as if no inquiry had been made. It was in the power of the committee to have gone into an examination of the expenditure, and to have appropriated it specifically to those illustrious men who have enjoyed the high distinction of being placed by their country in the office of President. A resolution for that purpose was offered. It was rejected. The minority of the committee, therefore, confidently pronounce their deliberate conviction that, up to the present moment, that fund has been, and still continues to be, sacredly devoted to the purposes for which it was designed, and that nothing has occurred in the least calculated to disturb or weaken that conviction. If there be any who differ from them in opinion, (which they cannot believe possible,) they repeat that the path of duty is plain before them, and they are bound by every obligation to follow it, or to abandon unjust suspicion.

THE TREASURY DEPARTMENT.

And, first, as to the general contingent expenses of the Treasury Department, including the ten subordinate offices.

The aggregate of the contingent expenses for the years 1825–'26–'27, being the period during which the present Secretary has been at the head of the Department, is as follows:

1825	$28,792 50
1826	30,966 10
1827	35,286 99
Total for three years	95,045 59

The contingent expenses for the three years preceding were as follows:

1822	$32,874 99
1823	30,402 49
1824	33,130 09
Total for the three years	96,407 57
Difference in favor of the last three years	$1,361 98

It appears, therefore, that the expenses during the last three years not only have not exceeded those of the three preceding years, but have actually been less by the amount above stated. It will presently appear that the saving, so far as the question of economy is concerned, is much greater.

Of the value of such comparisons the minority of the committee have already expressed their opinion, and they do not mean to depart from it. But it seems to them very clear that, if this test is to be applied at all, it ought to be applied throughout, and where it would establish an improved economy due credit ought to be given. Policy, no less than justice, requires this. They therefore submit the comparison.

Two remarks, however, are made on these contingent expenses which seem to require attention. The first is, that the contingent expenses have increased during the last three years, as compared with each other. They stand thus:

1825	$28,792 50
1826	30,966 10
1827	35,286 99

The second remark is, that the expense of advertising (a part of the above) has much increased. It stands thus:

1825	$3,507 44
1826	2,164 25
1827	6,503 01

The fact is certainly so; but it is easily and satisfactorily explained. It must be observed, in the first place, that the increased expense of advertising is of itself sufficient to account for the increase of the aggregate annual expenses, of which it forms a part; and therefore the whole matter resolves itself into a question of the expense of advertising. If *that* be satisfactorily accounted for, the whole is explained and justified.

This new and additional expense of advertising has already been alluded to for a different purpose. It has been stated that, in the redemption of the debt, (sixes of 1813–'14,) it became necessary to determine by lot what certificates should be redeemed, and, according to the provisions of the law under which the loans were obtained, to give "due notice" to the holders. Even without such obligation it would have been obviously just and expedient to do so, as the money would otherwise have lain dead in the Treasury till the holder might learn that it was there, and in the meantime he, as well as the country, would have lost the benefit of its employment. In the estimates for the year 1825, either from oversight, or, which is more probable, because when the estimate was prepared (January 10, 1825, printed documents, 1824–'25) it was not foreseen that such a payment would be made, there was no allowance for this new expenditure incident to the discharge of the public debt. In the estimates for 1826, (January 5, 1826, printed documents, 1825–'26,) it was specially presented in these words: "For advertising Treasury notices of the reimbursement of certain portions of the public debt, and also for proposals for loans, $3,000. To make good a deficiency for the same objects for the year 1825, $3,000." In the estimates for 1827, (January 4, 1827, printed documents, 1826–'27,) it is found in these words: "Advertising Treasury notices in relation to the reimbursement of the public debt discharged by lot, and specifically advertised, $6,000." The appropriation bills founded upon these estimates made provision for this specific expense, amounting for the three years, 1825–'26–'27, to $12,000; so that these expenditures actually were founded upon *estimates laid before Congress.* The accounts before the committee show that the payments actually made out of the Treasury in three years, for this description of advertising, amounted to $9,274 35; a part of it, probably, yet remaining unpaid. The whole amount stated to have been paid for advertising, including both descriptions, $12,174 70, from which deducting the above sum for special advertisements, $9,274 35, it will leave for the ordinary advertising for the three years $2,900 35, or less than $1,000 a year, which is believed to be very reasonable.

Now, passing by the very obvious remark that this special advertising was sanctioned and provided for by Congress as a necessary expenditure, the only question is, whether it could be dispensed with? The answer is, that it could by refraining from the payment of the public debt. And what would have been the gain? The amount of principal of the public debt paid in 1825–'26–'27 is $16,313,388 83, bearing an annual interest of $97,880 03, or about $298 a day. So that every day's delay would have cost $298, and every year's delay $97,880 03. Upon such a question it is impossible there should be a difference of opinion. It is an instance, however, to show that the small saving of an incidental expense might occasion a heavy loss, and it is applicable as an illustration to all the other branches of service.

Having been led into this train of remark, it may be proper now to say that, in a comparative estimate, the extraordinary expenditure for special advertising ought to be deducted from the aggregate of contingent expenses. The case will then stand thus:

The total of contingent expenses for 1825–'26–'27 being	$95,045 59
Deduct for special advertising	9,274 35
Leaves for the three years	85,771 24
The total for 1822–'23–'24, as before stated, being	96,407 57
The difference in favor of the last three years is	10,636 33

Being a clear reduction of $3,545 44 a year

Without intending to intimate that the expenditure during the first of these periods was excessive or extravagant, (which they deem it just to declare they do not believe,) they still aver, as a matter of fact, that the expenses have not increased but have been reduced, and, as far as that fact goes to establish it, that there has been greater economy.

After this exhibition of the general expenditure of the Treasury Department under the present Secretary, showing that there is no extravagance, but the contrary, it will be the less necessary to dwell at much length upon the several subordinate offices, whose expenses are items of the aggregate expenditure. If there has been economy in the aggregate, it is not easy to understand how there can have been a want of it in the parts.

The minority of the committee will now proceed to state their views as to such of the offices as have occasioned remark. Of the Treasury and its ten subordinate offices nothing having the appearance of an objection has been offered with respect to any but two; which seems to establish that it is the opinion of the committee that in the office of the Secretary of the Treasury, and in eight of the subordinate offices,

there was nothing to object to. The inquiry is, therefore, limited to the remaining two as affording the only possible occasion for retrenchment; and as with respect to them it would only apply to the contingent expenses, the subject is of very little importance so far as saving is concerned. Small as it is, however, it is believed that the expectation of realizing it is founded in error.

The Fourth Auditor's Office.

It is remarked that in this office there has been extraordinary increase of expenditure. For the last six years it stands thus—

1822	$453 32
1823	690 19
1824	1,636 04
1825	1,226 01
1826	1,732 37
1827	2,132 27

It is necessary here to repeat a remark which has been already made, namely, that the expenditure of a given year being greater than that of a preceding year is no proof of extravagance, but may really be owing to the smallness of the preceding expenditure. That this was the case in the Fourth Auditor's office is quite certain. For, upon estimates furnished by the Department, Congress, in the year 1822, appropriated for this office one thousand dollars, which was thought necessary for the service, yet in that year only $453 32 were expended; in 1823 $1,650 were estimated and appropriated, and only $690 19 expended; in 1824, before the present Auditor was appointed, $1,800 were estimated and appropriated, being within $200 of what has been allowed for any subsequent year. Now, if in two years $2,650 were thought necessary for the service, and only $1,143 51 were expended, it must be evident that the apparent saving could not have been without the consequences already mentioned, and explains sufficiently why the expenditure afterwards was greater. But it is due to the present officer to say that the increase has not been owing to him, for the estimate of $1,800 was made some four or five months before he came into the office. The cause of the reduced expenditure in 1822–'23–'24 is to be found in the history of the office. The predecessor of the present officer died in the month of June, 1824, of a lingering illness, as appears from the fact that the appropriation law of 1826 allowed to Thomas H. Gillis, chief clerk in the office, a compensation of $950 "for performing the service of the said Auditor during his last illness, from the 8th of October, 1823, to the 23d of June, 1824." Recurring now to the items of expenditure in the remainder of that year and the three following years, it will be found that in 1824 and 1825 they consisted chiefly of the necessary stationery, including blank books, forms, &c., and of necessary repairs and office furniture. In 1826 there was added extra clerk hire, $677, and in 1827 extra clerk hire $300, which must, of course, have been authorized by the Secretary of the Treasury upon the ground of their necessity. These, it will readily be observed, are precisely the items in which an increased expense would be required to bring up arrears and put the office upon an efficient footing. Besides, the number of vessels and men employed in the naval service has been augmented, and of course the number of accounts to be settled. The total estimates and appropriations for the last six years were $10,450, and the total expenditure was $7,870 20, the estimates and appropriation being as follows:

1822	$1,000
1823	1,650
1824	1,800
1825	2,000
1826	2,000
1827	2,000
	10,450

Being $2,579 80 more than the expenditure.

It must be evident, upon a little reflection, that no conclusion to be relied upon can be derived from comparing one office with another, as for example, the Fourth Auditor with the Third or the Fifth. The expense of each must depend upon the nature of its business. The Fourth Auditor is the accounting officer of the Navy, and his service requires very expensive books and forms, which swell the account of stationery. Something, too, may depend upon the mode of charging the contingencies, whether to the particular office or to the general Treasury contingencies; to either of which some may be thought to belong.

Neither is the comparison to be relied upon which supposes the contingencies to bear a proportion to the number of clerks. In addition to the reasons already given, there is one which is entirely conclusive. Among the contingencies of the Fourth Auditor's office for 1826 there is an item for *extra clerk hire* of $677; and in 1827 of $300; together, $977. Now, this is owing to the small number of clerks, and not to the great number. The extra clerk hire was necessary, because the permanent clerks were not equal to the business.

But, after all, the difference is not so great as seems to be supposed. Taking six years past, they stand thus:

Third Auditor	$5,605 93
Fourth Auditor	7,870 20

For the same period the First and Third Auditor stand thus:

First Auditor	$3,017 89
Third Auditor	5,605 93

A greater difference than between the two former, but by no means leading to any belief that the latter are extravagant. It depends upon the nature of the office.

That this difference is well understood, and the manner of its operation exactly considered, is evident from this, that the estimates and appropriations for one office differ from those for another quite as much as the expenditures. In the years 1824–'25 they were as follows:

	1824.	1825.
First Auditor	$800	$800
Second Auditor	600	600
Third Auditor	1,000	1,000
Fourth Auditor	1,800	2,000
Fifth Auditor	1,200	1,200

The whole question is, therefore, a question of details, and not of comparison of one year with another, or of one office with another. It requires an examination of the items and of the vouchers; and as that has been done in preparing the estimates and in settling the accounts; as the expenditures have been annually presented, and the vouchers remained open to the inspection of the committees of the House for that purpose appointed; and as, withal, the service has been efficiently performed, the minority of the committee see no ground for doubt. They think the explanation of the Fourth Auditor in his letter laid before the committee entirely satisfactory. As to the necessity of *annual estimates*, they fully agree to it, and it would be inexcusable in Congress if they were not required. But they are required, and they are furnished.

It may be thought that the minority of the committee have dwelt too long and too minutely upon this part of the inquiry. But it seemed due to the officer who might appear to be implicated, and it was due to the House and the country, that every suggestion of extravagance should be thoroughly investigated, in order that, if found to exist, it might be corrected, and if not found to exist, the public mind might be informed and quieted.

There will be no necessity to go into an investigation of a similar kind as to the Second Auditor, or any other of the officers. Their accounts were before the committee. The principles of investigation are the same, and the results would be the same Of this the minority of the committee are well satisfied, and it would be a *useless expenditure* of time and trouble to go through them.

They will only add, therefore, that, by the act of 20th February, 1819, the Second Auditor, in addition to his former duties, was charged with the examination of all unsettled accounts arising out of Indian affairs.

While upon the subject of the Treasury, it may be proper to advert to an occurrence in the office of the late Treasurer of the United States, one of the oldest and most approved officers of the Government, and a most estimable citizen. It appeared from the examination of witnesses that the chief clerk of the Treasurer, Samuel Brooks, who had been for thirty years employed in that service, became infirm from age, and his strength and faculties declining, he was, at length, rather a hindrance than a help to the business. His salary was $1,700 a year. That the growth of his infirmities was known to Congress is very evident; for, in the year 1824, an assistant was by law allowed to the "chief clerk," with a compensation of $400 a year, which has since been provided for by the appropriation laws. The infirmity of this aged servant of the public having at last arrived at the point of incapacity above stated, and he being in very poor circumstances, as appears from the testimony of Mr. Nourse, an arrangement was made by which the salaries of the other clerks were respectively advanced, in the whole $900, and he was reduced to the salary of $800, being the lowest in the office, except of the assistant clerk. By this arrangement it will be seen that the whole amount of clerk hire was not increased. The other clerks did more work than they had done before, or otherwise would have done. Their pay was as follows:

T. B. Dashiel received	$1,400	+	$300	$1,700
G. W. Dashiel	1,150	+	250	1,400
B. B. Beall	1,000	+	150	1,150
G. Beall	800	+	200	1,000
Samuel Brooks, who had before received $1,700				800
James Moore				400
Being the same as was paid before				6,450

But Mr. Brooks continued to receive the salary for a year after he became incapacitated for service, during the first quarter, at the rate of $1,700, and for the remaining three quarters at the rate of $800.

This, it will be seen, is precisely one of those cases which will sometimes, but very rarely, occur, presenting difficulties not easily disposed of. Congress seems to have felt their full force. In an instance stated, incidentally, in the letter of the Fourth Auditor, his predecessor appears to have reported the fact that one of his clerks, who had been more than twenty-five years in the office, had become blind and superannuated, and unable to render any service; yet Congress had continued the annual appropriation for his compensation. It further appears that Congress allowed a compensation to Mr. Gillis for his services during the protracted last illness of the late Fourth Auditor. And in the very case now under consideration they allowed an extra clerk to assist the chief clerk in the performance of the duties which age and infirmity rendered him unable to perform. That, under these circumstances, and with this intimation of the opinion of Congress, it was the duty of the late Treasurer to turn out the aged servant to starve is what the minority of the committee would be sorry to be obliged to affirm. There is something in it which shocks the feelings of every man. Yet there is strong objection to allowing much discretion in such cases. It is not in accordance with the spirit of our Government. Perhaps, then, it is best to leave the matter as it now stands, each instance (and they will be very rare) to be determined upon its own circumstances, Congress having the power to lay down a rule whenever it may seem necessary and practicable. In the meantime (if the late Treasurer made the arrangement above stated) it is due to his memory to say that he did it with the knowledge of Congress, and that it seems equitable and just, and that it ought not to be alluded to reproachfully.

There was an examination of witnesses, also, before the committee, with respect to a clerk in the office of the Register of the Treasury; but as it did not establish anything calculated to disparage the services of the individual in question, and the Register, an old and valuable public servant, and a good judge, estimated them highly, (as will appear from his evidence,) it is unnecessary to make any remark upon the subject.

And here the minority of the committee will conclude their observations upon the expenditures of the Treasury, satisfied that the facts they have stated are sufficient to show that there is no ground whatever for supposing extravagance or want of economy.

The organization of the accounting branches of that Department, and the forms of proceeding, and whether, in these particulars, greater efficiency and economy might be attained, are questions of grave import, upon which the minority of the committee are not prepared to express an opinion. The forms of proceeding, or what may be termed the system of the Treasury, is venerable from its origin, being coeval with the establishment of the Government, and has hitherto been preserved through all the changes which have occurred in the administration of the Department, from a conviction of its practical excellence. It has the full sanction of experience. The checks which it contains, constituting a principal object in the proper arrangement of a Treasury, have been supposed to be well adapted to their purpose, of securing the faithful application of the public moneys, and preventing them from being improperly drawn out. In this respect it is believed that no defect has hitherto been discovered.

The simplification of this system, or the taking away of some of the established forms, intended as checks, it is supposed, would render it more easy to get money out of the Treasury. But is there no danger that excess in that direction may render it too easy, and thus defeat the great object of guarding the Treasury from improper drafts? This is a question of vast importance, and involves considerations of a much more serious character than those which belong to the question of contingent expenses of the Departments. It is not alleged, and the minority of the committee do not believe, that those who are entitled to receive money from the Treasury experience delay or inconvenience. Facilities to those who are not entitled is precisely what ought to be avoided. They would expose the Treasury to be plundered, and the money placed there for the public service to be applied to improper uses.

That this system is the *best* that could be devised is more than the minority of the committee would take upon them to assert. But if, in the experience of forty years, it has been found to be free from defect, and fully to answer its purpose, and so continues to the present moment, they have no hesitation in saying that they do not know how there can be a *better;* and in this they are supported by the authority of all the distinguished citizens who have been at its head, including the very eminent man who devised the system.

To give up what is certain for what is uncertain; to propose reform where no defect exists; to administer medicine to the well; is contrary to every dictate of prudence. A wise man has said "it is good also not to try experiments in States, except the necessity be urgent, or the utility evident; and well to beware that it be the reformation that draweth on the change, and not the desire of change that pretendeth the reformation."

At all events, it must be admitted that before an existing system is changed the system to be substituted ought to be clearly stated, in order that we may have the benefit of estimating, at least, its probable operation, before we allow it to supersede one which has borne the test of experience. And even then we should ponder and hesitate before we allow an untried theory to supplant what has been proved to be good. There is much weight in the maxim, "let well enough alone."

It has been suggested, also, that the *organization* of the accounting department of the Treasury might be reduced, and some of the officers dispensed with.

This organization was established by the act of the 3d of March, 1817. Referring to that act for the details, the minority of the committee will only observe that it abolished three officers and established five.

The act of the 3d of March, 1817, was passed upon great deliberation, and with the benefit of the best lights that could be obtained. By a resolution of the Senate of the 20th of April, 1815, the Secretaries were required jointly to report "a plan to insure the annual settlement of the public accounts and a more certain accountability of the public expenditure in their respective Departments." On the 6th of December, 1816, a report was made, signed by James Monroe, William H. Crawford, George Graham, (Acting Secretary of War,) and B. W. Crowninshield. This report, the result of much investigation, by men of high standing and great experience, thoroughly acquainted with the working of the system, recommended, among other things, the organization now existing, and stated their reason at large, for which we refer to the report among the documents of Congress. The act of March, 1817, adopted the plan recommended, established the offices, and assigned to them their respective duties, subject to certain alterations, permitted to be made by the Executive. The minority of the committee perceive nothing in the history of this plan to induce a belief that it was temporary, or intended only for a particular occasion. On the contrary, it was evidently meant to be a permanent arrangement, provided (the only sense in which any such plan can be intended to be permanent) it should be found to answer its purpose.

It may be affirmed, therefore, in the first place, that it has great authority in its favor, from the character and knowledge of those who devised and of those who adopted it, as well as from the deliberation with which it was introduced.

In the next place, it may be observed, that its objects were of the highest importance "to insure the annual settlement of the public accounts and a more certain accountability of the public expenditures," in which the former plan is supposed to have been deficient.

And, in the last place, it may be observed, that it has not disappointed the expectations that it would "insure the annual settlement of the public accounts and a more certain accountability of the public expenditure."

Its having been attended with some small increase of expense (if the fact be so) would be no argument against it; nor would a possible small saving be an argument of any weight in favor of a change. It is not a question of expense, but of efficiency. The whole expense might be saved by abolishing the accounting department. But what would be the consequence? That no accounts would be settled. Those who proposed and those who adopted the plan foresaw that it would, perhaps, occasion some small increase of expense; but what was that in comparison with the prompt settlement of accounts and certain accountability? The whole expenditure from the Treasury, to the amount of millions, is authorized and checked by this Department. *There* every individual must exhibit his accounts and vouchers. He cannot receive payment or acquittance until his account is settled. *There*, too, the Treasury finds its protection against unjust claims. The citizen ought not to be delayed in receiving what is due to him; the Treasury ought not to be burdened with payments he is not entitled to. Upon this principle the organization rests; and if it be effectual, great caution ought to be used in permitting a change. The loss to the citizen or to the public consequent upon an error would greatly outweigh any small saving of expense, even if that be practicable.

If it be within the range of their duty, the minority of the committee would state that they fully concur in the suggestion of the report of 1816, that there ought to be a law officer connected with the Treasury to superintend the suits brought by the United States. It is believed that there are at times some millions of dollars in controversy. Up to the time of suit brought the concern is fiscal; thence-

forward it is legal, and requires the superintendence of a mind accustomed to, and employed in, legal pursuits. Whether this duty might be devolved upon the Attorney General, with an increase of salary and a restriction of practice, is a question upon which they would not undertake to speak too positively. It depends upon considerations which they have not had time nor opportunity sufficiently to examine. But it appears to them that the other duties of the Attorney General, in themselves of great magnitude, require in that officer an extent and variety of knowledge and of professional skill which must be kept up by study and by familiar and daily converse with the business of the profession, so as to place him at least upon a footing of equality with the eminent lawyers of the United States. They doubt whether restricting him to a bureau would be compatible with such attainments.

For fuller explanation the minority of the committee refer to two letters from the Secretary among the papers of the committee, which will be found to be interesting and satisfactory.

In conclusion, they would remark that the expenses of all the Departments, especially in the articles of extra clerk hire and stationery, are much increased by calls, during the sessions of Congress, made by the House or by committees, which calls have of late become very numerous. They must be answered without delay; and they involve the necessity of either suspending some portion of the current business (which cannot well be done) or of employing additional clerks for the occasion. Whether, in this respect, any corrective is necessary or advisable, which would reduce the number of calls, belongs to another head of inquiry. Unless the Legislature can apply a remedy, the officers must continue to comply with every call; for the most ardent enthusiast will not contend that they have, or ought to have, any discretion.

WAR DEPARTMENT, INCLUDING CONTINGENCIES OF INDIAN DEPARTMENT.

The minority of the committee next ask the attention of the House to the Department of War. Within the wide limits of this Department is included nearly one-half of the entire expenditure of the Government, with the exception of the national debt. It will be recollected, however, that under this head are comprehended various items of expenditure, such as fortifications, pensions, Indian affairs, and internal improvements, not strictly connected with the cost of the Army.

The magnitude of the expenditure necessarily provided for under the head of this Department, together with the jealousy naturally felt in free countries on the subject of the maintenance of a military force in time of peace, has ever made an economy of disbursement in this branch a favorite object with patriotic statesmen. On the accession of Mr. Monroe to the presidency, a more efficient organization and a more energetic administration were introduced into the Army by the late Secretary of War. Three years afterwards a reduction took place of the Army itself to three-fifths of its former size, by an act of Congress passed for that object. A corresponding diminution of expenditure of course resulted from this reduction; and from that time to the present the tendency of the Department has been to a retrenchment of expense; and in the items and branches dependent on the administration of the Department, a diminution of expenditure has been effected under its present head.

On the organization of the Committee on Retrenchment a copy of the circular letter already alluded to was sent to the Department of War. From the communication of the Department, received in reply, the minority of the committee beg leave to make the following extract: "To manifest to the satisfaction of the committee this economical tendency, I have caused a synopsis to be prepared of the disbursements for the last nine years, divided into periods: the first embracing from 1819 to 1821, both inclusive; the second, from 1822 to 1824; and the third, from 1825 to 1827. By referring to the heads subject to the discretion of the Department, it will be seen that the amount of disbursements has been lessened. The item in the Quartermaster's Department in the first period was $1,381,045, (omitting parts of a dollar;) in the last, $896,935; and although the greater number of troops in the first period must be taken into the account, yet, after making the proper allowance for this circumstance, still the relative saving must be obvious. So, also, with the contingencies of the Army. In the first period this item of expense amounted to $160,100; in the latter to $39,391; and comparing the first year, 1819, in the first series, with the last year in the last series, 1827, it will be found in the former case that it amounted to $82,563, and in the latter to $10,922. So, also, with the contingencies of the Indian Department. In the second period (before which the contingencies were blended with the pay of agents, &c.) they amounted to $315,959; in the last to $292,800; showing a saving in that branch of expenditure of $23,159 in three years."

It will be observed that the foregoing summary statement was accompanied, as is observed by the Secretary, with tables showing the amount of expenditure of the three periods of three years each. It could not, therefore, have been the object of the Secretary to suppress the second period, and bring that of his own administration into a comparison with the first period alone. Neither could it have been his design to conceal the fact that a part of the reduction of the expenditure was owing to the reduction of the army from 10,000 men to 6,000; for he expressly refers to this reduction, and makes allowance for its effect. His object was to illustrate the position, that the tendency of the Department was to economy *in those branches of expenditure which are within the control of the Department;* and certainly no better method of doing this existed than to compare the first period with the last, showing, thereby, the extent to which the retrenchment had gone; but with no illiberal design of intimating that the reduction had not been progressive through the second period, or that the credit of it was due exclusively to the present administration of the Department.

If, indeed, it can be made to appear either that the process of retrenchment has been checked or that discretionary expenditure has unnecessarily increased under the present administration, then of course it must forfeit all claim to the credit of a wise frugality of the public money.

The minority of the committee will accordingly examine the facts on which both these charges have been intimated against the present administration of the Department. It has been stated that while the business of the Department has greatly decreased in some of its branches, particularly in the Bounty Land and Pension offices, the number of clerks now employed is as large as it was nine years ago, when the business was, perhaps, tenfold as great. In consequence of the diminution of business, it has been alleged that a system of reducing the number of clerks had been commenced under the late administration of the Department by refraining from filling vacancies as they occurred, which, however, have since been filled by the present Secretary, although it cannot be doubted that there has been a considerable decrease of business since he came into office.

There appears in this assumed statement of facts some misapprehension, which the minority ask leave to rectify. In 1819 there were thirty-seven clerks in the Department proper. On the accession of

the present Secretary he found seventeen clerks in the Department authorized by law. In 1827 one more was added to the Bureau of Indian Affairs, by the act of Congress, and on the recommendation of a Committee of Indian Affairs, headed by a member of singular vigilance and caution in the expenditure of the public money.* In the same year a vacancy of a clerkship occurred in the Pension office, *which the Secretary did not fill.*

It appears, therefore, that so far is it from the fact that the same number of clerks is now employed which was employed nine years ago, that the number is less by twenty; this reduction took place under the late head of the Department, in consequence, of course, of the great reduction in the business of the office, but the present head of the Department has not filled these twenty vacancies, as alleged, (which he could not have done by law,) but has, on the contrary, forborne to fill a vacancy which has occurred in the Pension office. The additional clerk in the Bureau of Indian Affairs was provided for in consequence of the increase of business in that bureau and by act of Congress.

It does not appear that there is, or naturally could be, any diminution in the general business of the Department under the present administration, the Army remaining the same, and some of the relations intrusted to the War Department, such as Indian affairs, having become more extensive and complicated. In the Bounty Land and Pension offices there has been some diminution of business; and, as has been already seen, a vacancy in the latter has not been filled. But it will be borne in mind that the decrease in the number of pensioners does not imply a decrease, in any degree proportionate, in the business of the office. The labor of the office is mainly in examining applications; and unsuccessful applications generally speaking, cause more labor than the successful. They involve a larger correspondence with the applicants, and the examination of informal or inadequate testimony, which is generally more in detail than regular vouchers. The officers and soldiers of the Revolution, and more especially their heirs, are daily presenting claims for land bounties. The imperfection of the records makes the search after the evidence of their service exceedingly laborious. There are but two clerks engaged in that particular duty; and if indisposition, casualty, or a press of inquiry as to claims exist, delay would be the result of weakening the force applied to this branch of the business; and this delay would produce injury to just claimants, and dissatisfaction to all. The Pension office, during the present session of Congress, has been so crowded with business that, notwithstanding the well-known vigilance and fidelity of the officer at the head of that bureau, it was in arrears near two months. Such, often during the session of Congress, is the pressure on this office that there is the best authority for stating that it would require double the number of clerks actually employed to keep up the current business, and a portion of it is necessarily postponed till the summer. The minority of the committee, therefore, conceive that the statement that a disposition to check the progress of reduction in the number of the clerks in the War Department exists on the part of the head of that Department rests on misconception, and is unsupported by the facts of the case.

Equally unfounded, in the apprehension of the minority of the committee, is the suggestion that, on a comparison of the three years of the present administration with the three immediately preceding, an increase instead of a diminution of expenditure of the Army has taken place in any item *within the control of the Department.*

The majority of the committee, by instituting a comparison between the gross expenditure of the Department of War for the years 1822, 1823, and 1824, and the gross expenditure of 1825, 1826, 1827, find an excess against the Department for the last three years, of $1,627,175. That this is an *apparent result,* and not a *real* one, justifying a charge of needless expenditure on the part of the Department, will be made clear by a very few statements. Those parts of the expenditure *only* which depend on the discretion of the Department can be fairly made the basis of praise or censure in reference to their economy or profuseness. To charge the head of a Department with an extravagant increase of expenditure because Congress have deliberately enacted laws extending the establishments of the country, or adding to their expensiveness, is manifestly unjust. On applying this principle it will be found that, in the single article of fortifications, an increase of appropriations has taken place in the last three years, compared with the three preceding, of more than $800,000, as appears from the following table:

Expended on fortifications.

In 1822	$330,062, omitting parts of a dollar.
In 1823	510,206
In 1824	528,164
	1,368,432
In 1825	$755,400
In 1826	754,656
In 1827	659,592
	2,169,648
Difference	$801,216

The expenditure of the Indian Department was likewise much increased in the year 1826 by events over which the head of the Department of War had no control. More than $500,000 were appropriated that year for carrying into execution the Creek treaty, over and above the other Indian expenditure, which in some other branches had increased with the extension of our relations with the native tribes. The appropriations for arming the fortifications, for erecting new arsenals, for extending the Cumberland road, &c., all items of expense, either wholly or additional, or of greater amount than the corresponding items of the former period, and all authorized by acts of legislation, go to relieve the administration of the Department from any blame on the score of the alleged increase of expenditure.

If we take a view of the expenditure of the *Army proper* for the last three and the three preceding years, and make allowance for some items of increased expenditure required by acts of Congress, it will be found that a saving has occurred indicative of a vigilant and well-directed economy.

For the more full understanding of the annexed table (A) it is necessary to remark that, in the article

* Mr. Cocke, of Tennessee.

of clothing, the Department, during the years 1822, 1823, and 1824, had the advantages of the supplies on hand before the reduction of the Army. For the four years, 1818, 1819, 1820, and 1821, the expenditure for clothing, though constantly diminished, was, on an average of the four years, $403,048 per annum. On the reduction of the Army a proportionate amount of surplus stock was placed at the disposition of the Department, and for the three succeeding years the aggregate of clothing was but $448,651. But the stock now becoming exhausted, it has risen in 1825, 1826, and 1827, to $690,886 in the aggregate; this, however, includes an extra preparation of one thousand suits of clothing in the year 1826, placed in the remote *depots* to meet the casualties of service, and still remaining in *depot*. This led to an increased expenditure in that year (1826) of $44,473. In the same year an additional pair of shoes was granted to each soldier, the former supply having been found inadequate. This added $7,029 to the annual cost of the clothing of the Army proper beyond previous years, and makes for the two years of 1826 and 1827 the sum of $14,058. In the same year the forage cap of the Army underwent an improvement in quality and fashion, in pursuance of an alteration made by the late Secretary of War, in the revised regulations published in March, 1825, by which the price of that article was increased from fifty cents to $1 70, and an expenditure for that object was produced in 1826, over what it had cost in previous years, of $7,370. In 1827 it was deemed necessary to make an *extra* preparation of a year's supply for two regiments of infantry, to be placed in *depot* at New Orleans and Detroit, to remain as *depots* of reserve, by which an increased expenditure was occasioned of $40,383. In the same year a preparation was made of *tents*, the war supply having become exhausted, and none of that article having been before procured since the peace. This occasioned an increased expenditure beyond that of any former year of $10,425. The aggregate of the increased expenditure on these several items for objects not comprehended in the expenditure of the years 1822, 1823, 1824, is $116,709. The House will perceive that they are all objects required by the exigency of the service, and that for many of them the full worth of the expenditure is on hand, in the form of supplies, in the public *depots*.

By an act of Congress of March 2, 1827, an increase of pay was allowed to captains and subalterns. The addition made by this act to the expense of the Army was for pay $10,566, and for subsistence $27,511, making a total of $38,077 of increased expenditure for the year 1827, arising from positive legislation. The increase of the expense in the Quartermaster's Department, in consequence of the movement of the troops on the western frontier, ought not to be forgotten in this comparative survey, inasmuch as it was obviously not within the control of the Department.

When the proper deductions are made on the foregoing grounds, it will be perceived that a considerable reduction of expenditure must have taken place; and that the increase of the disbursements of 1826 over those of 1825 was owing to extra appropriations, and to other causes over which the Department has no control. In making this statement it is not the design of a minority of the committee to institute an invidious comparison between the present and a former administration of the Department, but to assert the claim of its present head to a full share of all the credit due for an economical, efficient, and prudent administration of its affairs.

The Indian affairs of the United States form a very important branch of the duties of the Department of War, and to these the attention of the minority of the committee has been particularly directed

A.

Comparative statement of the expenditures of the Army proper for the years 1822, 1823, 1824, 1825, 1826, 1827.

Years.	Pay and subsistence.	Subsistence of the Army.	Clothing of the Army.	Purchase of woolens.	Bounties and recruiting expenses.	Contingencies of the Army.	Quartermaster's Department.	Forage.	Medical and Hospital Department.	Aggregate for each year.
1822.....	$847,494 78	$243,700 17	$173,317 31	.....	$34,363 43	$10,867 99	$370,973 44	$15,677 85	$15,078 65	$1,711,473 62
1823..	963,075 48	276,054 75	126,975 66	$75,000 00	35,292 02	16,065 73	263,530 22	35,420 97	18,868 43	1,810,283 26
1824.....	1,081,954 36	262,271 76	148,358 93	20,000 00	42,095 48	13,841 41	291,341 18	34,172 92	23,384 38	1,917,420 42
	2,892,524 62	782,026 68	448,651 90	95,000 00	111,750 93	40,775 13	925,844 84	85,271 74	57,331 46	5,439,177 30
1825.....	961,617 38	286,190 35	205,173 86	20,000 00	39,412 12	17,697 56	289,825 75	37,087 62	22,747 93	1,879,752 57
1826.....	996,444 28	257,876 27	*255,792 95	20,000 00	28,450 07	10,771 68	284,420 66	31,993 90	21,676 15	1,907,425 96
1827 †.....	1,023,332 67	227,769 10	229,919 25	20,000 00	29,113 39	10,922 34	322,689 48	44,900 40	27,598 77	1,936,245 40
	2,981,394 33	771,835 72	690,886 06	60,000 00	96,975 58	39,391 58	896,935 89	113,981 92	72,022 85	5,723,423 93

* In 1826 an additional appropriation has been made for 1,000 complete suits of extra clothing, to be put in depot, and for one additional pair of shoes, to be allowed for each enlisted soldier per annum, amounting to $51,502 45.

† On the 2d of March, 1827, an act was passed by Congress allowing each captain and subaltern in the Army one additional ration, and every officer in the actual command of a company ten dollars per month additional pay. $38,077 08 were required in 1827 under this act.

WILLIAM LEE.

TREASURY DEPARTMENT, *Second Auditor's Office, May* 8, 1828.

CONTINGENCIES OF THE INDIAN DEPARTMENT.

The relations of the Government of the United States to the tribes and remnants of tribes of Indians within our territorial limits are important and complicated. These relations are productive of very considerable and probably growing expense, of a nature not admitting of that degree of specification in the appropriations which is attainable in most branches and desirable in all. Their state of barbarism, or very imperfect civilization, gives to our control over them the form of parental discretion rather than that

of legal authority. The peculiar nature of their right in the soil; the conditions on which their cessions have been made to the United States; their connexion with us as temporary or permanent annuitants; the obligations of the United States to effect the extinguishment of the title of some of the tribes to their lands within the limits of States; the condition of some others that have migrated under our patronage; the proneness of some of the more warlike tribes to disturb the peace of the frontiers by wars among each other; the effects of the gradual advancement of our own population upon the confines of Indian territory; and the tenderness which reason and humanity require to be exercised towards an inferior and unfortunate race of men daily vanishing before us, are considerations which will readily lead to the inference that our relations with these tribes cannot be successfully administered without the control of a considerable fund for contingent expenditure—in many cases without any other security for its proper application than the oaths and honor of the head of the Department, the general fidelity of the accounting officers, and the want of strong temptation to corrupt expenditure among remote and scattered savages, exercising no control over the ends which corrupt expenditure of public moneys is naturally designed to effect.

A reorganization of the Indian Department took place, in part, in 1822, and more effectually in 1824, and from the former period a considerable and permanent economy has taken place in the contingent expenditure, as will appear from the following abstract of appropriations:

In May, 1822, appropriated for contingent expenses of Indian Department	$75,000
For deficiency of previous year	70,000
In May, 1823, for contingencies	90,000
And for May, 1824, down to the present time	95,000
Before this system commenced there were appropriated, in 1821, for arrearages	132,205
Current expenses	100,000
In 1820, for current expenses	200,000
In 1819, for the Indian Department	240,000

It is to be observed that a considerable portion of this seeming reduction has been produced by making specific appropriations for objects formerly comprehended under the contingent expenditure. The minority of the committee are pleased to see, in the various estimates for the Indian service which have proceeded from the Department of War, that there has been a constant tendency to refer everything to specific appropriation which it was possible beforehand to provide for; and that, though the amount of requisite contingent expenditure would in itself naturally increase as our relations with the Indian tribes grow more complicated, and a larger number of these, our unfortunate fellow-beings, are brought within the reach of our Government, (as has actually been the case, more and more, from the foundation of the Government,) yet the contingent fund has, by applying the principle of specifice appropriation, been kept within the limits at which it stood five years ago; it ought, proportionably, to have been much greater. Whoever shall pass in review our Indian relations for the last three years will admit at once that nothing but the most rigid and well-digested economy on the one hand, and a resort to specific appropriations on the other, could have produced this result.

In examining the accounts which have been submitted to them of the expenditure of the contingent fund for the Indian Department, although there are several items which, of course, cannot be understood without explanation, (from the impossibility of bringing within a line or two in an account the history of an extensive transaction,) yet the minority of the committee have discovered no item which, in their judgment, has not been or might not be rendered perfectly intelligible and justifiable by an application for information to the proper quarter. On a few of the items of these accounts, to which exception has been or possibly may be taken, the minority of the committee ask the attention of the House.

One of these is a payment of $753 to William Thompson, who, during a period of twenty-one months, commencing in August, 1824, under the Secretaryship of Mr. Calhoun, and terminating in May, 1826, was occasionally employed in the Indian Bureau in rendering services as an assistant clerk. The minority of the committee have no reason to think that any blame ought to be attached to the former head of the Department for the commencement or to the present head of the Department for the continuance of this trifling article of expenditure down to the time when it was specifically provided for by law by the creation of another clerkship. Mr. Thompson was not permanently taken into the service as an additional clerk, but was occasionally employed under a press of business, as is and has been done of necessity in every department of the Government from its foundation. He was paid only for the time actually employed by him in the public service, and that at a rate of compensation calculated on a salary of $1,000 per annum. The necessity of his services was sufficiently indicated by a report from a committee of the House of Representatives recommending another clerk in the Department, which recommendation was sanctioned by an act of Congress the succeeding year. The minority of the committee can perceive no objection whatever to this transaction; and as Mr. Thompson's employment was an extra and incidental service in the Indian Bureau, they know of no fund but the contingent fund of that Department out of which his allowance could have been properly paid.

The expenditure of the sum of three hundred and ten dollars for books in the office of the chief clerk for Indian Affairs may require a brief explanation. These books are represented as treating of "politics, statistics, history, biography, and theology." The minority of the committee believe that most of the volumes thus deposited in the Indian Bureau have been purchased with a view to assist the rosponsible officer at the head of it in the discharge of the various and multiplied duties of his office. One of the most expensive of the works, itself costing between a third and a fourth of the whole sum expended, certainly a small one, is Niles' Register, a work of indispensable necessity in almost every public office of the Government, and one of frequent use for reference in the Indian office. Not unlike in general utility is the work of Dr. Seybert, believed to be the only work on "statistics" which the little collection contains, and in which very important information touching the regions occupied by some of the tribes of Indians is contained. Some of the historical and biographical works have connexion with Indians and Indian affairs. Those said to be on "theology" are supposed to be the periodical journals published by the different religious and charitable associations who have the direction of the missionary schools among the Indians, and the expenditure of a portion of the fund for their civilization; and it is well known that in these volumes is embraced a great amount of information of all kinds relative to the condition and character of the Indian tribes. These works seem generally, to the minority of the committee, of a class likely to be useful in the office of Indian Affairs, and to the head of the Department, in preparing their

reports and discharging other official duties connected with Indian affairs. They have, of course, been collected from time to time as occasion required or opportunity offered. They have properly, therefore, been considered as an item of contingent expense, in like manner as much larger expenditures of the same kind are made by the House of Representatives out of its contingent fund. A few of the volumes might, perhaps, have been dispensed with, unless they may be brought by a liberal discretion within the limits of furniture to the office. In general, the minority of the committee, instead of censuring this item of expenditure, are apprehensive, from its smallness, that many works of practical utility in the office must still be wanting, and they would see with pleasure that care was taken by the head of the Department gradually to collect within the Indian office all such works, printed and manuscript, as are required for the intelligent and efficient discharge of its duties. It occasionally happens in the history of a people that the most important national questions are seriously affected by the authority of a few books or a map. By such authorities at the present time a controversy respecting a tract of land about as large as the State of Massachusetts is to be decided on the northeastern frontier of the Union. The minority of the committee will have occasion presently to allude to an expenditure for a single manuscript book contracted for by Mr. Jefferson to an amount three-fifths larger than the whole sum now under consideration, with a reference to the southwestern boundary of the Indian territory of the United States. And the minority of the committee are fearful, even now, that if either House of Congress were to call upon the Department for a statement of the boundaries, numbers, history, and present condition of the several Indian tribes within our territorial limits, (a statement closely connected with matters in legislation at the present moment,) that the Department would find itself in want of some of the printed and manuscript works needful to furnish the answer to such a call.

The settlement and payment of the accounts of Dr. John Sibley, formerly employed by Mr. Jefferson as an Indian agent and on general confidential service, have been the subject of animadversion. It appears from a letter of Mr. Jefferson, which the minority of the committee herewith submit, that great importance was attached to his services, and that he acquitted himself highly to the satisfaction of the Executive in the discharge of his duties. Dr. Sibley continued in the service of the Government till 1814; his accounts were regularly rendered; his drafts were always accompanied by letters of advice; and he never overdrew. On the termination of his agency, in 1814, he claimed a balance due him, and in 1816, and repeatedly for several years, application was made to the Department by the honorable Josiah S. Johnston, as attorney of Dr. Sibley, for the settlement of his accounts, the allowance of which had been delayed, according to the official statement from the Second Auditor's office, on account of "some slight informality." These repeated applications of Mr. Johnston for the settlement of Dr. Sibley's accounts proved ineffectual, in consequence of the vast accumulation of business in the office growing out of the war. During this interval, viz: from July, 1818, to February, 1821, Dr. Sibley was again employed in the public service as surgeon to the troops stationed at Natchitoches, and on forwarding his account for services as such to the amount of $502 50 payment of it was withheld in consequence of the appearance of a balance against him on his old account as Indian agent. This led to an investigation of that account, which was adjusted and allowed as far as vouchers could be found; but for want of vouchers, (which had been duly forwarded at the time to the Department, and lost,) several items were disallowed, and a balance found against Dr. Sibley of $584 03. Against this settlement Dr. Sibley, by his letter of May 28, 1821, protested, and alleged that the United States would be found, on the just settlement of his accounts, which he had for some years solicited by his attorney, considerably indebted to him. In support of this allegation, Dr. Sibley again collected, or caused to be collected, such documents and vouchers as could be procured by him after so long a lapse of time to substantiate his claims. The last of these was a letter from Mr. Jefferson, which the minority of the committee submit as a satisfactory attestation to Dr. Sibley's character and the value of his services in the estimation of the administration that employed him. The minority of the committee have examined all the other vouchers and documents in support of these claims. They deem them full and sufficient, and more ample than could have been expected after such a lapse of time. They forbear from making them a part of this report solely from a desire to keep it within moderate limits, and from a persuasion that, upon the whole, the House will be of opinion that none of the parties to this transaction are capable of having participated in a corrupt and fraudulent settlement. They will ask permission to call the attention of the House to the importance attached by Mr. Jefferson to the procuring of a manuscript work of a French missionary among the Indians in Louisiana, the transcribing of which forms a considerable item in the accounts in question. The copies of this work were prepared by express direction of President Jefferson; it is a folio volume of three hundred or four hundred pages; two persons were employed two or three months in transcribing it, during which time they were boarded and lodged in Dr. Sibley's house and furnished with stationery. The minority of the committee deem this a reasonable charge. As half of the sums claimed by Dr. Sibley were for the expenses of an Indian deputation, and that and all the rest connected with services performed by him while filling the office of Indian agent, the minority of the committee perceive no objection to the payment of the sum allowed out of the contingent fund for the Indian Department.

They will only observe, in conclusion, that it is an erroneous supposition that these claims were brought forward *for the first time in* 1824, as has been stated. It is supposed by the minority of the committee that this statement was founded on a note of the chief clerk in the Second Auditor's office, representing that they were then for the first time submitted to "the Secretary." The minority of the committee have no reason to doubt that they formed a part of Dr. Sibley's charges against the Government at the time they accrued, and they have evidence that they were included among those of which payment was urged on behalf of Dr. Sibley by Mr. Johnston in 1816.

The following is the copy of Mr. Jefferson's letter above alluded to:

MONTICELLO, *February* 13, 1825.

SIR: Your favor of the 3d was received some days ago, and I have taken time to make a thorough search among my papers for whatever might relate to Dr. Sibley, but to no effective purpose. The part of his correspondence which related to public matters was with the Secretary of War. The few letters I have of his respect matters of curiosities, Indian vocabularies, and things of that kind. When we acquired Louisiana we were exceedingly uninformed of everything relating to it. I addressed inquiries to every individual of the country who I thought might give us information, and I remember that I considered that furnished by Dr. Sibley as distinguished in its value. At the ensuing Congress I communicated the whole to that body, and it was printed, and made a large octavo volume. The originals and their printed copy were probably burnt by the British, but the printed copy which I had kept for myself

went afterwards to Washington with my library, and may there be turned to. It will be found entered in the printed catalogue, page 104, No. 261, under the title of "State Papers, 1793, 1812, 36 v. octavo." The date of the communication, November 14, 1803, will point to the particular volume. In this will probably be found much of the information received from Dr. Sibley, which will give an idea of the extent and value of his services to us on that occasion.

With respect to the two articles particularly stated in your letter, I have carefully examined all my papers and letters of the years 1804 and 1805, and do not find the scrip of a pen relative to them. My memory furnishes me with some *general* recollections on which I can depend as to De la Harpe's Journal, but several of the particulars are too faintly recalled to be depended on. For example, I am not certain whether the correspondence and orders on that subject passed between Governor Claiborne and myself or the War Office and Dr. Sibley. My impression, although faint, is, that it was Governor Claiborne who informed me of the existence of that book in the hands of an individual and that it could be purchased, giving such a description of its contents as showed it to be highly important to us in our then uninformed state. I think he had got his information of it from Dr. Sibley. We directed the purchase to be made, and that, before trusting the original to the mail, *a* copy should be taken (as I think, but your letter says *two*, and it may be so,) and sent by successive mails. They were safely received, and I have believed that the whole had been promptly reimbursed either to Claiborne or Dr. Sibley, through whose agency it was obtained. The importance of the work consisted in this: De la Harpe was in some considerable office in the Government of Louisiana, and kept a private and regular journal of the public transactions. The French considered the Rio Bravo as the western boundary of Louisiana, but the Spaniards claimed indefinitely to the east of that river. The French and Spanish neighboring Governors, with certain mercantile associates, entered into a contraband commerce, the former furnishing French merchandise and receiving from the latter hard dollars in exchange; but the distance between New Orleans and the Rio Bravo occasioned inconveniences and difficulties, and therefore the French Governor winked at the Spaniards' taking a small post at the Nacogdoches, and made his reclamations so faintly as not to disturb the post. I cite these transactions by memory, but believe without material error. When we acquired Louisiana we considered it as extending to the Rio Bravo, and so Bonaparte declared to our Commissioners, and that he should have taken possession to that extent; but Spain, under color of the corrupt foothold she had got of this and one or two other small posts, claimed the country against us on the ground of possession. This journal of De la Harpe clearly proved how fraudulently it had been obtained, and was therefore of the utmost importance to us. Hence our anxiety to guard against its loss by having it copied and trusted to different mails. The original being lodged in the office of the Secretary of State, I retained a copy in my office, to be recurred to in preparing instructions to our minister at Madrid. When I removed from Washington this was inadvertently packed with my own books and papers, and not attended to until the burning of the public records at Washington brought the thing to my mind. I immediately sent the copy to the Secretary of State, in whose office it doubtless now is, and will prove that its importance justified the price it cost us.

Of the other transaction, respecting the purchase of horses, &c., to bring a party of Indians to Washington, I have not the slightest trace, either in writing or recollection. To the great value which was set on Dr. Sibley's services by the administration of that day, I bear testimony willingly as an act of duty and of truth.

I am sorry that the decay of my memory does not permit me to offer anything further, and pray you to be assured of my great respect and esteem.

THOMAS JEFFERSON.

Hon. J. S. JOHNSTON, *of the Congress of the United States, now at Washington.*

TREASURY DEPARTMENT, *Second Auditor's Office, February* 28, 1825.

I certify that the foregoing is a true copy of the original, which was on file in this office, and which was returned to the Hon. J. S. Johnston.

JAMES EAKIN, *Chief Clerk.*

Exceptions have been taken to other items in the account of the contingent expenses of the Indian Department, as being either "extravagant in the amount or destitute of exact specification and vouchers. which constitute the best security against abuse and imposition."

The following items have been referred to "as coming under one or both of these classes:"

1.	Paid James P. Denney, secretary to the Creek delegation, upon his own certificate.....	$1,365 37
2.	Jesse Brown, for board of Creek delegation from December, 1825, until April, 1826.....	3,273 88
3.	J. Tennison, for board of the McIntosh party.....	1,040 00
4.	Board of J. Crowell, Indian agent, and three Indians.....	146 00
5.	Paid for boot and shoe blacking for Indians	215 00
6.	Paid within the last three years for taking portraits of Indians	3,190 00
7.	Moritz Furst, for taking President Adams' likeness (for Indian medals)	1,000 00

On these items of expenditure the minority of the committee would make the following remarks:

The first five items, and the sixth, in part, relate to the expenditures of the two delegations of Creek Indians that visited Washington during the first session of the nineteenth Congress with a view to settling the serious and embarrassing controversies and difficulties that had sprung up in the Creek Nation. It is perfectly well known that the Executive was pressed, on all sides, to come to an amicable arrangement with the two Creek parties, and that such an arrangement was thought desirable at almost any price. The Indians of the two parties arrived in Washington in an irritated and suspicious temper of mind, and it was doubly necessary to lose no opportunity and to neglect no means of soothing their feelings and acquiring their confidence. This could only be done by extending to them a full measure of those accommodations and indulgences which, under all circumstances and at all periods, they have expected and received when treating with the Government of the United States or its agents.

The first item of expenditure objected to above as extravagant or unvouched is the pay of James P. Denney, who acted as clerk to one of the Indian parties. It is well known that the Indians, illiterate themselves, choose the person whom they will trust to write for them. To deny them this privilege would be to destroy all the confidence they might otherwise repose in us. They chose Denney as their clerk, and agreed to give him the pay which he received. He was known by the Department to have performed the service; and it does not appear to the minority of the committee that it required or admitted any other

voucher than his own certificate. When the importance of the transaction is considered, the extent of the cession obtained, and the political magnitude of the whole affair, it may be thought that the sum paid was properly allowed under the circumstances of the case.

The next items for remark are the accounts of Brown and Tennison, for the board of the two delegations. To the expediency of allowing these accounts, a part of the preceding remarks apply. It was absolutely necessary to treat the Indians in such a way as to gratify their feelings and inspire their confidence. In respect to these two items, the minority of the committee find that the Department, instead of being chargeable with profuseness, is entitled to the praise of frugality. In 1824 a Choctaw delegation visited Washington, and was boarded at Tennison's. No previous contract having been made for their expenditure, it amounted to nearly seven thousand dollars. When the Creeks came to Washington, under the present administration of the Department, to avoid the recurrence of a similar overcharge, a bargain was made with the two innkeepers to board them at $1 25 per diem for each individual. If, in consequence of their large number, and the length of time they stayed, this allowance amounted to a considerable sum, no blame can on that account be attached to the Department, which had taken every practicable precaution to limit their expenditure, and, by bringing their business to a close, to hasten their departure. The board of the agent, who repaired to the seat of Government by direction of the Department, was allowed for 27 days, in conformity with invariable usage and the obvious reasonableness of the thing. The charge for blacking boots will, perhaps, be found not out of proportion to what is commonly paid for that service, when the number of Indians and the length of time they were here are taken into consideration; although the minority of the committee have not investigated the item with great precision, but were rather disposed to let it pass as a small affair.

Exception is taken to the charge for painting the portraits of Indians. The minority of the committee would observe, on this head, that it is an item of expenditure which has annually appeared in the returns of the Department since the year 1822, and no expression of an opinion, on the part of either House of Congress, disapproving of such an expenditure has come within their knowledge. Every person acquainted with the Indian character must perceive that this application of the arts of civilized life for their personal gratification must be of great importance in conciliating their good will. A small sum of money expended in this way would, no doubt, very often produce as desirable a result as much larger sums laid out in a manner less adapted to strike the imagination of the uncivilized. So far from censuring this expenditure, either in the past or the present administration, the minority of the committee are of opinion that, were a larger apartment provided for the Bureau of Indian Affairs, in which might be more advantageously exhibited the portraits in question, and others which may be added to them, together with an ample collection of the arms, costumes, household implements, and all other articles appertaining to Indian life and manners, it would be productive of a happy effect on the imagination and disposition of the Indian deputations which from time to time repair to Washington, and with which this Government transacts very important business, and also form a repository possessing a high degree of scientific and historical value.

With a view to a similar effect, and to gratify the taste of the Indians for articles of ornament, it has been the practice of all the modern nations in their intercourse with them to furnish them with medals. In the case of the European nations these medals have borne the likeness of the sovereign. Since the Government of the United States succeeded to the foreign monarchical Governments in their relation to the Indians, medals have, in like manner, been distributed to them, from the time of General Washington to the present day, bearing the likeness of the President for the time being. Orders were given by the late Secretary of War for such a medal of Mr. Monroe, when he succeeded to the presidency. On the election of Mr. Adams the like order was given to the same artist to execute for the same price a requisite die for a similar medal. The minority of the committee find no objection to make to this charge. They have no reason to believe that its amount is excessive, nor do they perceive out of what other fund it could, with more propriety, be paid.

Some objections have been taken to the allowances made to Mr. McKenney, the chief clerk in the Indian Bureau, for his services during the past year at Green Bay, and on his tour among the southwestern Indians. Before entering on the explanation of this matter the minority of the committee will observe that Mr. McKenney's pay as a clerk is fixed at $1,600. When the present organization of that bureau was effected by the late Secretary of War, the minority of the committee understand that Mr. Mr. McKenney was prevailed on, at the instance of Mr. Calhoun, to accept the place he now fills, with the admission that the salary was inadequate to the labors of the place and to his qualifications, and with assurances that no proper effort should be spared to procure an increase of his compensation by law. At the first session of the nineteenth Congress a bill for this purpose was reported to the House by Hon. John Cocke, chairman of the Committee of Indian Affairs, and the same bill has been reported from the same committee at the present session. The minority of the committee consider these facts as evincing the opinion of competent judges that the Department of Indian Affairs requires a more efficient and responsible organization, and that the individual at present at the head of it has, by the same judges, been considered a meritorious and valuable public officer.

Such, unquestionably, was the opinion entertained of him when, at the commencement of the last year, the Secretary of War was solicited by several members of Congress to send him on a tour of inquiry among the southwestern Indians. Their letter to the Secretary, preferring this request, is in the following terms:

CITY OF WASHINGTON, *January* 25, 1827.

SIR: We beg leave to state that in our opinion much good would result to the various Indian tribes within our jurisdiction, and the humane objects of the Government be greatly promoted, by sending some intelligent individual to visit those tribes, upon whom it is deemed most important to make a favorable impression as to their settlement west of the Mississippi.

Colonel McKenney is not only fully possessed with the views of the Government, but, in our opinion, he possesses more of the confidence of the Indians than any other person in the United States who could so easily be employed for this desirable object. He has, perhaps, likewise, equal, if not a superior knowledge of the Indian character and disposition to that of any person who would be likely to undertake this work. We would, therefore, suggest the propriety and expediency of directing him, under proper instructions, to visit the Chickasaws, Choctaws, and other southern tribes, after he has completed his work at the north with Governor Cass, this coming summer. The seat of that operation will be at Green Bay, we understand, from which point it would be easy and convenient for him to pass through the

western States to the southwestern tribes, and visit most, if not all, of them previous to the next session of Congress.

There is a peculiar propriety in devolving this duty upon the person who is at the head of the Bureau of Indian Affairs; and if he should fail in making as deep and favorable an impression in a first visit as may be anticipated or desired, yet the information which he would acquire and bring back to the Government of the condition, feelings, and disposition of those tribes, would be, in our opinion, exceedingly valuable; and the good resulting from such a tour in this respect would be worth the trouble and little expense attending such a work. With these impressions we recommend that such information be obtained as to what are the real views and feelings of those tribes; and we respectfully recommend that Colonel McKenney be employed to ascertain and report them, and to execute such other trust as you may deem it proper to confide to him.

With great respect, &c.,

RH. M. JOHNSON.
THOS. B. REED.
W. H. HARRISON.
WILLIAM HENDRICKS.
H. W. CONWAY.
J. S. JOHNSTON.
H. W. EDWARDS.
E. F. CHAMBERS.
T. P. MOORE.
WM. McLEAN.
WM. HAILE.
JOS. M. WHITE.

The SECRETARY OF WAR.

With the foregoing request the Secretary of War complied; and, for the same reasons which led to the recommendation of Mr. McKenney for the tour among the southwestern Indians, he was also associated, by the Secretary, with Governor Cass, to negotiate the treaties at Green Bay. For this latter service Mr. McKenney received the same compensation as Governor Cass, with whom he was associated. He did not (as has been erroneously supposed) settle his own account for this service. It was settled by Governor Cass and by Mr. Schoolcraft, as the minority of the committee have reason to think, without any interference on the part of Mr. McKenney. On this head, the following copy of a letter from Governor Cass to Mr. McKenney is referred to:

ALBANY, *April* 19, 1828.

DEAR SIR: I have mislaid your letter, and cannot, therefore, answer your inquiries as specifically as I otherwise would do. Your compensation at the Fond du Lac treaty was calculated by Mr. Schoolcraft and myself, and that at Green Bay by me. You received no part of the appropriation for either treaty but the amount due to you for your services.

I am, dear sir, sincerely yours,

LEWIS CASS.

Col. McKENNEY.

The above is a true copy.

D. KURTZ.

The employment of an officer of the Government on a commission of this kind is sanctioned by long established usage, and grows out of the necessity of the case, inasmuch as those persons only, in general, who have been officially connected with the Indians possess that familiarity with their character and manners which is required for successful negotiation with them. On this principle officers of the Army, Governors of Territories, and Indian agents have been usually designated for these services; and the minority of the committee regard the selection of Mr. McKenney as fully justified by the knowledge he is known to possess of the Indian character, and the confidence which the Indians are supposed to place in him.

On the conclusion of his labors at Green Bay Mr. McKenney entered upon the discharge of the duties of his special mission to the southwestern tribes, taking the route of the Fox, Wisconsin, and Mississippi rivers. His duties on this mission, as prescribed by his instructions of March 28, 1828, were "those of obtaining local and other information of the country between the lakes and the Mississippi; the condition and disposition of the Indian tribes which are scattered over it; and especially to ascertain the disposition of the tribes within the States, the Chickasaws, the Choctaws, and, if practicable, the Cherokees, on the subject of emigration to lands west of the Mississippi."

He was directed to note down "whatever incidents" he might "esteem to be valuable, and that in any manner may be connected with the subject of our Indian relations, and that may tend to enlighten the Department in matters pertaining to their judicious disposition and application." He was also directed to visit the Indian "agencies, and such Indian schools as might be within" his "reach, and inform" himself "of their condition and prospects, and generally to collect such information as may be necessary to a prompt and efficient discharge of the duties arising out of our Indian relations."

By subsequent instructions of April 10, 1828, Mr. McKenney was directed, if possible, to return through the Creek country; to employ all proper means, in his discretion, to procure of the Creeks a cession of the remaining portion of lands in the State of Georgia unceded in the treaty of Washington. In his first letter of instructions, Colonel McKenney was informed that his "compensation" would "be paid on his return, and made equivalent to the extent and value of" his "services."

It appears from documents that have been submitted to the House of Representatives at the present session that, in the great object of closing the Creek controversy, Mr. McKenney was successful, a service which, on any equitable estimate of its "extent and value," the minority of the committee cannot but deem to be meritorious to a degree far beyond the whole amount paid to Mr. McKenney, or claimed by him as compensation. The other objects of his mission, of a less specific nature, were also performed with success. In the discharge of these interesting and confidential duties, Mr. McKenney performed a journey of four thousand miles, much of it through a wilderness and among Indian tribes, exposed to great hard-

ships, and occasionally to peril. These considerations united to authorize the allowance of a liberal compensation, on the principle announced to him in his instructions, that it should be fixed on his return, "and made equivalent to the extent and value of his services."

On his departure from Washington he received $1,750 as an advance toward defraying the expenses of his expedition. At the close of his commission at Green Bay his accounts were made up by Governor Cass and Mr. Schoolcraft, and he was allowed and paid the same rate of compensation which was paid to his associate, Governor Cass, viz: $8 per diem while employed on duty, and $8 per 20 miles travel. The whole amount paid him for his services as Commissioner was $1,880. In the course of his expedition to the southwestern Indians he drew on the Department of War for $1,438, and claimed on his return a balance due of $1,344. The payment of this balance was suspended by the Second Comptroller on the ground that the expenditure on the southern tour was partly unvouched, and that the sum of $660 was allowed Mr. McKenney, on the statement of his account at Green Bay, for mileage back to Washington. Mr. McKenney did not return directly to Washington, and it was stated by the Second Comptroller, in his evidence before the committee, that he charged his travel homeward in the subsequent account of his southwestern tour. The minority of the committee do not find that, strictly speaking, Mr. McKenney charged "mileage" at all on his second tour; that is, he made no charge on the principle of a certain allowance for a certain number of miles travelled; and in the estimate of travelling expenses on that tour the sum of $660, already received as return mileage, was taken into consideration and deducted from what might otherwise have been claimed under that head. If, therefore, the $660 paid at Green Bay be now recharged to him he is equitably entitled to that additional allowance for travelling expenses on the southwestern tour.

In regard to the want of vouchers for a portion of the expenditure on the expedition to the southwest, the minority of the committee conceive that it may be partly accounted for by the nature of the service. In many cases no other voucher than the marks of Indians could, in the nature of the case, have been had, and such vouchers would be of no value. The expense of travelling, if estimated on the mileage principle, at $8 per 20 miles, would have amounted to $1,632. Of this no voucher could be had of the nature of the bills furnished at public houses in the civilized parts of the country, and perhaps the notoriety of the fact that the journey was performed and its objects accomplished may be regarded as a sufficient voucher for its expense within the limits of the usual allowance. A sum of something over $2,000 is represented by Mr. McKenney to have been given as presents to Indians. Their receipts would of course have been of no value as vouchers, and the minority of the committee have reason to think that it has always been found necessary, in treating with the Indians, to accept the certificate of the person employed as a sufficient voucher for expenditure of this kind.

The absence of vouchers of course made the settlement of Mr. McKenney's account a matter for the exercise of the discretion of the Department, the rather as his compensation was originally stipulated to be an equivalent to the nature and extent of his services, of which the head of the Department was the responsible judge. In the exercise of this discretion the Secretary of War granted his requisition in favor of Mr. McKenney to the amount of $1,344. By the statement of the expenses of his journey and of presents to Indians, partly sustained by vouchers and partly resting on estimate, which the minority of the committee see no reason to distrust, it would appear that a part only of this sum of $1,344 would remain to Mr. McKenney, as the compensation for his services, over and above the defraying of his expenses on his tour. When the nature of the trust is considered, or even the importance of the single object of settling the Creek controversy is taken into view, in connexion with the encouragement which Mr. McKenney has had in the reports of committees of Congress, of an increased compensation, and also the contract in the present instance that his allowance should be proportioned to the nature and extent of his services, (of which the head of the Department must be the judge,) the minority of the committee are not disposed to accuse the Secretary of War of undue facility in admitting the claim for a balance, which, if paid, would leave Mr. McKenney about $1,200 of net compensation for his services. Had his accounts been originally made out on the mileage principle they believe the balance due him would have been more than he claimed. In exercising his discretion, and in issuing his requisition in favor of Mr. McKenney for the balance claimed, the Secretary of War did no more than it was his duty to do if he believed the services to have been faithfully performed. To insist on the principle that no expense should be allowed without specific vouchers would be to destroy all confidential service, and to throw on innocent persons the greatest inconvenience and risk in the discharge of many highly important functions. It is believed that the records of the Department under every administration, and particularly in the conduct of the Indian affairs, furnish instances of the settlement of accounts believed to be honest and just by the head of the Department, and on the best evidence which the nature of the case admits.

The minority of the committee are of the opinion that a more efficient organization might be given to the Indian office by separating it more distinctly from the Department of War, on the principles recommended in a communication from the chief clerk of that office to the Secretary of War, and by the Secretary in a letter to the honorable John Cocke, both contained in the House document No. 146 of the 1st session of the 19th Congress, and which is substantially embraced in the provisions of a bill now pending before the House.

Statement of the expenses of the Legislature from the commencement of the Government to the session ending on the 3d of March, 1827.

Year.	No. of Senators paid.	No. of Representatives paid.	Compensation to Senators.	Compensation to members of the House of Representatives.	Contingent expenses of both houses.	Officers & clerks.	Total.
1789	22	59	$36,009 00	$73,553 20	.....	$6,646 42	$106,208 62
1790	29	64	35,004 80	92,048 25	$12,546 65	11,168 37	150,768 07
1791	25	63	19,217 40	44,839 50	7,497 00	6,772 49	78,326 39
1792	27	66	32,610 30	88,785 50	10,005 50	12,157 80	143,559 10
1793	30	66	25,306 20	59,437 20	8,772 13	11,467 89	104,983 42
1794	30	106	36,009 60	131,355 90	8,800 00	11,436 69	187,602 19
1795	28	105	34,794 60	92,365 60	9,500 00	10,655 67	147,315 87
1796	31	108	37,911 45	129,395 40	11,550 00	10,857 86	189,714 71
1797	32	98	42,214 30	125,030 20	18,450 00	11,796 75	197,491 25
1798	33	106	45,842 40	163,174 80	17,600 00	15,306 40	241,923 60
1799	32	103	21,814 80	72,310 00	11,200 00	11,459 00	116,783 80
1800	33	107	36,635 40	122,521 20	25,500 00	13,748 36	198,404 96
1801	32	106	26,310 60	84,581 20	18,360 09	13,927 70	143,179 59
1802	32	106	33,348 30	109,759 30	25,378 55	12,437 47	180,923 62
1803	30	105	19,898 40	73,608 80	15,500 00	14,240 44	123,247 64
1804	37	142	39,370 90	159,988 30	42,909 30	15,081 52	257,350 02
1805	34	140	30,255 00	123,943 60	28,016 23	15,323 37	197,538 20
1806	33	144	35,091 60	145,297 80	30,500 00	15,723 48	226,612 88
1807	33	142	25,371 60	106,720 20	21,843 50	16,373 66	170,308 96
1808	35	146	42,988 80	180,601 80	30,000 00	16,271 62	269,862 22
1809	35	142	45,763 20	189,143 40	38,900 00	16,848 62	290,655 22
1810	36	144	38,149 20	158,215 50	34,000 00	17,150 66	247,515 36
1811	34	144	24,948 00	106,503 36	31,000 00	17,213 81	179,665 17
1812	34	145	56,248 80	226,463 40	61,300 00	17,618 86	361,631 06
1813	34	145	61,474 20	250,033 88	59,000 00	17,304 79	387,812 87
1814	38	186	38,208 10	185,464 10	61,688 29	18,558 97	303,919 46
1815	40	184	44,282 10	214,142 90	5 ',000 00	24,927 79	336,352 79
1816	36	182	77,960 35	377,314 26	49,000 00	26,880 22	531,154 83
1817	38	183	51,210 10	231,440 10	46,000 00	28,350 00	357,000 20
1818	40	188	58,769 15	263,927 50	35,000 00	28,770 00	386,466 65
1819	42	189	53,022 40	221,313 00	57,000 00	32,078 34	363,413 74
1820	44	191	75,134 80	304,056 60	52,800 00	27,609 66	459,601 06
1821	50	188	64,507 60	224,479 20	53,194 22	29,162 72	371,343 74
1822	49	190	80,561 50	297,702 00	48,022 00	27,742 52	454,028 02
1823	49	193	56,160 80	202,724 00	53,998 09	32,488 01	345,370 90
1824	49	220	90,413 60	394,692 40	86,000 00	29,849 99	600,955 99
1825	48	218	69,144 80	236,801 60	84,500 00	32,651 48	423,097 88
1826	51	220	91,868 80	378,303 60	66,000 00	31,526 00	567,698 40
1827	49	215	62,557 20	240,132 80	116,506 12	31,399 00	450,595 12

TREASURY DEPARTMENT, *Register's Office, May* 10, 1828.

JOSEPH NOURSE, *Register.*

NAVY DEPARTMENT.

It is remarked, upon the contingent expenses of the Navy Department, that, taking two periods of three years each, that is, 1822–'23–'24, and 1825–'26–'27, the expenses of the latter are greater than of the former. They stand thus:

1822–'23–'24	$6,942 44
1825–'26–'27	8,886 53
Difference	1,944 09

This is equal to an average increase of $648 03 a year.

It is remarked, also, that there is a small increase in the office of the Commissioners of the Navy Board. It will be found to be about $87 08 a year.

Before proceeding to observe upon this statement, it is proper to notice that there was not (as would seem to be supposed) any excess of expenditure beyond the appropriation. This could not happen. The difference was made up from surpluses of appropriations remaining unexpended.

It must also be noticed that the expenditures of the Navy Commissioners are in no manner subject to the control of the Secretary of the Navy; and if they required any examination (as they certainly do not) it would be necessary to make it separately. The Commissioners, no doubt, would give explanations if required so to do.

The mere circumstance of an increase of contingent expenditures in one period compared with another, it has already been remarked, amounts to nothing. The question is, whether they were necessary for the public service; and this can only be ascertained in one of two ways—either by examining the items in detail, with the explanations of the Department, or, if that be not done, looking at the state of the business of the Department. The number of vessels in commission, and the number of officers and men in service, will have an influence upon the expenses of the Department.

In the first period mentioned, (1822–'23–'24,) the amount appropriated for the naval service was		$8,646,577 51
In the second period (1825–'26–'27) it was		10,601,836 53
Making a difference of		1,955,259 02

This is an addition to the business of the Department of nearly one-fourth; and the addition to the expenses of the office is very little more than in the same proportion.

The difference, however, is satisfactorily accounted for in two items appearing upon the accounts:

In the first period, the extra clerk hire paid was	$713 00	
In the second	2,153 45	
		$1,440 45
In the first period, the stationery	1,686 30	
In the second	2,265 99	
		579 69
Making together		2,020 14

Which is more than the whole difference in the expenses of the two periods. There was an increase in the amount paid for printing, also for forms, instructions, &c., of $377 86.

Supposing these expenditures to have been necessary, (of which it is impossible to entertain a doubt,) it will follow that, in the other expenses of the Department, there must have been a saving, and therefore greater economy than before.

If it be inquired why these items have increased, the answer is very plain. It is, in the first place, that which has been already given, that the service has increased, which operates especially upon these items of extra clerk hire, of printed forms, blanks, instructions, &c., and of the quantity of stationery consumed. The Secretary stated in a communication to a member of the committee, laid before the subcommittee, that since the first of January last there have been received, noted, filed, and answered, about three thousand letters, a large proportion of which have related to appointments; that during the present session of Congress about four hundred letters have been written to members principally on that subject; and that an examination of the records and other writing in the Department will show that in the last term (1825–'26–'27) there has been an increase of more than fifty per cent.; for example, for 2,000 pages of record made in the first term, more than 3,000 have been made in the second.

There is another cause which operates upon the clerk hire and stationery, and which has very much increased of late, that is, the number of calls made by Congress and committees requiring immediate attention.

This sufficiently accounts for the increase of these items, and their increase, as already observed, more than accounts for the increased average expense. But it may be remarked, in addition, that these expenditures have passed under the examination of the committees on expenditure of the Department, who have no doubt been able to examine them particularly, and been satisfied they were correct.

It is not the purpose now to go into all the items of expenditure, but only to notice such as have been remarked upon, else the minority would state that among them there is an amount of $600 for repairs and improvements of the buildings and premises.

Newspapers and books.

These are small items. They have always been deemed proper and necessary for the Departments, and it may be supposed that there is some reason for it, or they would not have continued to be allowed. In the year 1823 the House, by a resolution, called upon the then Secretary of the Navy for a statement on this subject, and of the books purchased, &c. His answer to that resolution was dated the 31st January, 1823, and he sent with it a list of papers and books, to which it is not known that any objection was at that or any subsequent time made by Congress. The practice is, therefore, supposed to be sanctioned.

But, as to newspapers, there is an obvious propriety, and even necessity, for furnishing to the Department the information they contain for current use, and also for future reference to the files of them preserved in this office. Some increase has been owing to the practice of taking a copy of two newspapers for each squadron at a distance from the United States—a practice, it must be admitted, conducive to the good of the service, and very grateful to the officers in their long absence from home.

As to books, it is not understood that they are objected to, but a question seems to be made, as to some of them, whether they are precisely appropriate to the use of the Department. This is very much a matter of taste and opinion; and there is no way in which it could be precisely regulated, unless Congress were to prescribe the books to be purchased. The books recently bought do not seem to vary materially in character from those contained in the list presented by the late Secretary in January, 1823. There are no books that, in the opinion of the committe, fall properly within the description of "fashionable literature." Two reviews have been taken—The American Quarterly Review and The Western Review. But reviews were taken before. And as to reviews, it must be remarked, that they are no longer devoted to criticism, but have become, as every one knows, essays upon various topics of interest, and contain a great body of useful knowledge upon almost every subject. A secretary may derive useful information from them. One work particularly alluded to is the work of a surgeon in the Navy, connected with the profession of medicine, and, therefore, with one branch of the service. There is a remark, however, to be made upon this subject, which may serve to show how incorrect it is to suppose that the small libraries of the Departments can be so precisely limited. If four years ago a work on silk worms had been found in the Treasury Department, it might have been thought very inappropriate to the office; yet, the Secretary has been directed to prepare a compilation on that subject, and what he has caused to be compiled has been printed by order of the House.

In regard to this Department there is nothing else requiring to be noticed. The contingencies of the SERVICE are, as far as possible, enumerated in the appropriation bills, and the amount upon which any discretion can be exercised is very small. Abstracts of them were furnished to the committee, and if particular information had been required, it might have been had. They therefore require no remark. And for further information they refer to the letter of the Secretary to the committee.

The minority of the committee are satisfied that the concerns of this interesting branch of service have been managed with fidelity, and its expenditures with due regard to efficiency and economy.

COURTS-MARTIAL.

Not supposing that this subject would be introduced into the report, the minority of the committee have not prepared their statement upon it. Reserving to themselves, however, the power, at a future time, of submitting their views, and referring to a communication made by the Secretary to the House in the year 1825, in which he proposes to systematize this branch of service and reduce its expense, and also adverting to the fact that the identical account now objected to has been for several years before the House without objection from Congress to the public, they are prepared to show, by comparison with former courts, (the accounts of some of which are on the files of this House,) as well as from an examination of the particular courts in question, that there has been a due attention to economy, as far as the public service would permit, and that, in this particular, there has been as much improvement as it was in the power of the Secretary, without the aid of Congress, to make.

The necessity of these courts, it is perceived, is not disputed. They were required by the service. The greater part of the expenses are regulated by law or by established usage. The only item, perhaps, that is open is that of compensation to the judge advocate. In the absence of any provision by law, the Secretary is obliged to employ the requisite professional talents, and for these he must pay according to the usual scale of compensation to professional men. In this respect the expenditure is less than in former instances, as the reference above mentioned will show.

LEGISLATIVE DEPARTMENT.

A few statements will be sufficient to exhibit the facts, and the inferences from them will be very obvious.

Taking three periods, embracing four years each, so as to include two long and two short sessions, when the members were respectively 65, 105, and 213, and the Senators were from 26 to 48, the statement will be as follows:

	Pay of Senators.	Pay of Representatives	Contingent expenses of both Houses.	Officers and clerks.
Average, per annum, for 1789, 1790, 1791, 1792	$28,210 37	$74,806 73	$9,705 07	$9,186 27
Average, per annum, for 1794, 1795, 1796, 1797	42,732 48	119,536 75	12,075 00	11,186 76
Average, per annum, for 1824, 1825, 1826, 1827	78,496 10	312,482 60	88,251 53	31,356 79

From this statement it will appear that the amount paid to Senators has increased from the first to the last period in the proportion of about 78 to 28, or 2 11-14 to 1; the amount paid to Representatives in the proportion of about 312 to 74, or 4 2-9 to 1; the pay of the officers of the two Houses in the proportion of 31 to 9, or 3 4-9 to 1; and the contingent expenses in the proportion of 88 to 9, or 9 7-9 to 1.

The pay and mileage of Senators and members have been augmented by two causes: the increase of their numbers and the increase of their pay. The latter is one-fourth of the whole, being the amount added by the act of 1818, which advanced the pay from $6 a day to $8 a day. As applied to the average of the last four years, therefore, the total pay and mileage being $390,978 90, the advance of the pay by the act of 1818 made an additional annual charge to the Treasury for the Legislative Department of $97,744 67.

The increase of pay of officers and clerks of both Houses is not more than might have been expected from the necessary increase of their numbers and duties. It seems moderate.

The contingent expenses of the Legislature, it will be seen, have increased in the proportion of 9 7-9ths to 1. This is a great augmentation, and far beyond the increase of any other Department of the Government. The contingent expenses of the Executive Departments, in the same period, have increased in the proportion of about 4 1-2 to 1, or less than one-half of the increase in the Legislative Department. If the contingent expenses of the Legislature had only increased in the same ratio as the contingent expenses of the Executive, they would have been less than $44,000, instead of being $88,251 53. If, on the other hand, the Executive expenses had increased in the same ratio as the expenses of the Legislature, they would now have been more than double what they are, or (averaging the last three years) above $155,000, instead of about $77,000.

As both these heads of expenditure are influenced by the same general cause, that is, the growth of the nation and the growth of the business of the nation, it would seem that there has been far greater economy in the Executive than in the Legislature; that the greatest scope for inquiry and retrenchment is in the latter; and that we ought to keep our eye fixed upon that point as the most profitable and promising occupation, until we can effect a reduction. But this would probably be found to be a hasty conclusion. The minority of the committee (fully satisfied that there is economy in the Executive Departments) would not recommend a comparison as the ground of a judgment. Here, as in the other Departments of the Government, it is essentially a question of details. Every expenditure must be looked into, in connexion with the service to be performed; and if the service be necessary, the expense is also necessary, so far as it must be incurred.

Various suggestions have been made upon this subject, all, however, tending more or less to abridge the privileges of members, or to assign limits to what ought to be free. There is no doubt, for example, that it would be desirable to shorten the sessions of Congress, to reduce the number of calls, and to prevent useless printing. In these points, in general, there seems to be no difference of opinion. But when you come to the application, there is at once found to be difficulty. The present session, for example, has been a long one, and yet it is likely to be too short for the necessary despatch of business. So with respect to calls; each particular one is supposed to have its merits, as each paper is supposed to have a special title to be printed. And it must be admitted that, considering that the public business and the

public information are the chief end and aim of our doings, we ought not too readily to yield to any plan that would have the effect of defeating either. The privileges of the members are the privileges of their constituents, and cannot be curtailed without infringing upon the rights of the people. This consideration imparts to the question a peculiar interest, requiring that its treatment should be delicate and cautious. It is not the intention of the minority of the committee to offer an opinion upon any of the projects which have been suggested, not having been able to bestow upon them the deliberate attention they so well deserve; and they would not hastily touch a point which appears to be connected with the representative system, though quite willing to lend their aid to retrenchment.

In examining the contingencies of the House, it appeared that in one branch of the printing, that of reports and documents, there had been a deviation in the size of the page from the requirement of the resolution of 1819, under which the printers were appointed, supposed to be disadvantageous to the United States. For a more particular explanation of the matter, the minority of the committee refer to the evidence taken before the committee, and the several communications from Messrs. Gales & Seaton.

Two things are very clear in regard to this deviation: 1. That the size of the page which causes it was fixed upon with the full knowledge and sanction of the Clerks of the two Houses, to whom the first forms, under the system established by the resolution, were submitted. 2. That it was not done with any view to the profit of the printers nor to the prejudice of the United States, but solely for the public convenience. Messrs. Gales & Seaton, indeed, do not appear to have known of the arrangement till after it was made by their foreman with the Clerks, to whom he submitted forms or specimens of the manner in which he proposed to execute the different parts of the work, including this page. He (the foreman) was not aware of the operation, nor did he do it for the sake of additional gain.

That the deviation in question is not, in its nature, beyond the fair limits of a discretionary interpretation of the resolution of 1819, may be further inferred from the facts that, at the commencement of the present session of Congress, the printer of the Senate was especially directed, by the highly respectable Secretary of that body, to pursue precisely the same mode of printing as that adopted by Messrs. Gales & Seaton, and that no Committee of Accounts of either House has ever (as far as the committee know) objected to it.

The deviation stated is supposed to have caused some loss to the United States; and it probably must have done so, the work being paid for by the page, and there being less matter in a page than if it had been of the size prescribed in the resolution. What the amount of loss may have been does not appear. There is a difference of opinion about it, which it belongs to professional men to decide.

Messrs. Gales & Seaton, on the other hand, allege, and seem to have supported their allegation, that in other parts of the work, particularly the tables, they have abstained from using the rightful advantages which the resolution allowed them, and adopted a plan recommended by its convenience and economy, by which there has been a gain to the United States, at their expense, far exceeding the supposed loss from the size of the page. Of this they have produced evidence.

The question, altogether, is one for professional men to decide, who can alone understand it, and to respectable professional men it ought to be referred.

To Messrs. Gales & Seaton it is justly due to say, that they have at all times executed the public work with neatness and despatch, and fulfilled their duties in an able and obliging manner. The improvement in this branch of the service, since it has been in their hands, is well known and highly satisfactory; as also is the liberality with which they have been ready to make any exertions and sacrifices to comply with the wishes of the House.

Still, if there has been an error, the minority of the committee are of opinion that it ought to be corrected, so as to do justice to both parties.

In conclusion, the minority of the committee would remark that, from the manner in which the report of the majority was prepared, it has been impossible for the minority to examine its contents and present their observations upon them as fully as they could have wished, or as the importance of many of the topics would require. The different subjects of investigation were, at an early period, referred to sub-committees, of each of which one of the minority was a member. Toward the close of their labors, sketches of their reports (generally brief) were exhibited by the chairman of the sub-committees to the individual forming the minority. In most cases these sketches were in the hands of that individual but a few days, and in one case, at least, but a few hours. These sketches being then returned to the chairman of the committee, were by him made the basis of a general report, in which, however, new matters were introduced, of which the minority, having no previous notice of them, will be found to have prepared no explanation. It has of course been impossible for them to explain what they did not know to have been objected to. This is now mentioned, not as a matter of complaint, but as matter of fact, relative to the mode in which the minority of the committee have discharged their duty.

All which is respectfully submitted.

JOHN SERGEANT.
EDWARD EVERETT.

20TH CONGRESS.] No. 923. [1ST SESSION.

IN FAVOR OF IRON FOR RAILROADS FREE OF DUTY.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES MAY 16, 1828.

OFFICE OF THE BALTIMORE AND OHIO RAILROAD COMPANY, *April* 16, 1828.

ESTEEMED FRIEND: I have thy favors of the 14th and 15th instant. The insinuations which appear to be thrown out against the Baltimore and Ohio Railroad Company are evidently the result of a hostile

feeling, arising from sectional jealousy; and if it were not that they might, perhaps, impose upon and mislead some well disposed individuals unacquainted with the true state of this business, they would not be worthy of notice. We encountered the same hostility at Annapolis, and I regret to learn that it still pursues us.

I enclose a printed list of the directors of the railroad company. Their character and standing in this community at once will satisfy every *honest* man of the falsity of the charge against them of undertaking this enterprise from any other than honorable and patriotic motives.

I also enclose a list of upwards of thirty of our largest stockholders, and will leave thee to judge if the stock is not held by wealthy and competent stockholders. To this I can add, that, since the first subscription, not one share has yet ever been sold by one of the directors, nor is there one that I know of who has any inclination to sell.

I enclose a copy of the charter as granted and confirmed by Maryland, Virginia, and Pennsylvania.

From the best information we can collect, it is no longer doubtful but that it will be impossible to procure iron for our purposes in this country. We advertised for supplies of *wood*, *stone*, and *iron*, and whilst we received numerous offers of *wood* and *stone*, in abundant quantities and at very cheap rates, we received from the whole United States but *two* proposals for *iron*, and these were for a small quantity, and at a price 100 per cent. higher than the Manchester and Liverpool Railroad Company pay. We must, therefore, in any event, procure our iron from abroad; and the only question now is, will the Government impose a burden upon this enterprise to the amount of half a million of dollars, and thus, perhaps, stifle the work in its infancy, or at least greatly abate the ardor and confidence of its patrons, or will it at once come forward and lend to the undertaking the very reasonable accommodation its friends ask?

In reply to thy several specific inquiries upon the subject of iron, I enclose a letter from our mutual friend, Joseph W. Patterson, Esq., who is largely in this trade, and his letter will, I am confident, satisfy thy mind upon the subject of an American supply of this indispensable material.

I am, very sincerely, thy friend,

P. E. THOMAS, *President.*

List of large stockholders.

	Shares.
Charles Carroll, of Carrollton	600
William Patterson	784
Robert Oliver	540
Alexander Brown & Sons	580
William Lorman & Sons	362
George Hoffman	384
Philip & E. Thomas & Sons	310
John B. Morris	208
Talbot Jones	134
William Stewart	90
Thomas Ellicott	260
Isaac McKim	110
James Hutton	100
Roswell L. Colt	392
Richard H. Douglass	272
John Donnell's estate	256
George Warner	142
Charles S. W. Dorsey	204
Isaac Tyson	200
John Ferguson	140
Thomas Kelso	100
John T. Barr	400
George H. Stewart	216
C. & D. & S. Keerrers	192
Joseph Todhunter	200
Cornelia Howard (widow of John Howard)	100
B. J. Von Kapff (of the late firm of Von Kapff & Brune)	442
Andrew Muncks	200
Samuel McKim	172
Beale Randall	148
William W. Taylor	130
Peter Hoffman	190
John Hoffman	412
John McKim, jr.	136
William Wilson & Sons	124
Luke Tiernan	100

To the above it may be added, that the stock is diffused amongst all classes of the people, including laborers, draymen, mechanics, merchants, and private individuals of fortune. The whole number of stockholders is about 1,400, and there is a universal confidence in the practicability of the undertaking, which is the true cause of *the current value of the stock*, and which does not arise from any effort on the part of the directors to create an artificial value in it, as has been falsely stated.

The above list is extracted from the stock ledger.

J. N. BROWN, *Transfer Clerk.*

BALTIMORE, *April* 16, 1828.

MY DEAR SIR: Mr. Thomas has handed me your letter of the 14th, asking information as to the resources of the iron establishments of this country for furnishing iron for the railroads. Exclusive of the mills at Pittsburg, and at other places in the western country, there are from ten to twelve on this side of the mountains which are now prepared to roll bar iron from the bloom—say three in Maryland, three in Pennsylvania, two or three in New York, two in New Jersey, and one in Connecticut; and all the common rolling-mills now making hoops from imported bar iron may be altered to make bar iron also. The objection to purchasing the rail iron in this country is not on account of any difficulty in rolling it, (as our mill alone could make the rails faster than the Baltimore and Ohio Company could or would wish to lay them down,) but *to the established fact that the forges could not supply the material.* The ordinary consumption of the country requires from twenty-five to thirty thousand tons of iron annually, beyond what our furnaces and forges have yet been able to make, although the latter have, for some years past, been paid $100 per ton; whereas iron manufactured in the same manner, from charcoal, in Sweden and Russia is shipped from their ports at about half the price that our forge-masters receive. English bar iron is sold there still lower, say from £8 to £10 sterling. It is, however, made with stone coal, and, although the quality is not as good as that made with charcoal, will answer for railroads and for many other purposes. Our mill is now employed in making blooms into bars and then into nail plates. The blooms are bought from the Pennsylvania forges at from $75 to $80 per ton. Our coal comes from Richmond and costs us twenty-five cents per bushel. We use only from four to five hundred tons of blooms a year, and have difficulty in getting that amount; we also collect large quantities of old or scrap iron, which, requiring to be worked several times, enables us to keep the mill at work. If we saw a possibility of obtaining the material, it would be our interest to make rails for the company, but there is none; and if, by legislative arrangement, the different projected companies are compelled to rely on the establishments of this country, and they proceed with their works, every pound of iron consumed in the country will be materially enhanced in cost, as the extra demand can only be met by the creation of new forges and furnaces; and situations must be resorted to which cannot afford to make iron and carry it to market at $100 per ton.

I remain, respectfully, yours,

J. W. PATTERSON.

General S. SMITH.

BALTIMORE, *May* 1, 1828.

SIR: In answer to the inquiry made of me, what quantity of bar iron General Ridgely's rolling-mill is capable of *rolling from the bloom*, I beg leave to add a copy of a letter on the subject which I have received from Mr. James Tucker, manager of General Ridgely's forges, and I am confident of the accuracy of his statement.

Yours, respectfully,

HENRY B. CHEW.

Hon. JAMES BUCHANAN, *Washington, D. C.*

RIDGELY'S FORGES, *Baltimore County, April* 30, 1828.

Having been requested to state the capacity of General C. Ridgely's (of Hampton) bar iron rolling-mill, I have computed that, with the addition of two furnaces to heat the iron, his mill is competent to roll three thousand three hundred and eighty tons of bar iron per annum, taking into consideration all interruptions from ordinary casualties.

JAMES TUCKER.

BALTIMORE, *May* 12, 1828.

SIR: Having understood that representations have been made of the incapacity of the American manufacturers to supply the quantity or quality of the iron wanted by the Baltimore and Ohio Railroad Company, and that, on their advertising for proposals offering to furnish the wood, stone, and iron that would be required, they received no specific offers for iron but from one individual, and that, at the utmost, for only 360 tons per annum, we deem it our duty to state that, at the request of General Charles Ridgely, of Hampton, we called at the office of the Baltimore and Ohio Railroad Company with a view of obtaining the necessary information relative to the supply of iron before he offered his proposals. In answer to the inquiries made of the president and engineer, the plan or model of the iron bars for the rails which they said would be wanted was exhibited, showing that they intended to have the iron 2½ inches wide by half an inch thick, with a rounding form for the upper surface. We then stated, taking into consideration the time which we were informed they expected it would require to complete the road, that all the iron could be furnished in the vicinity of Baltimore as fast as it would be wanted by the progress of the work; that the iron could be made corresponding to the form then shown, or of any form, shape, or description, the company might think proper to adopt; that machinery would be put up expressly for the purpose should a contract be made. We were told by Mr. Thomas (the president of the company) and Colonel Long that only 30 tons of iron per month would be wanted for the first year; and understanding from these gentlemen that it would be fully satisfactory that proposals should be then offered for that quantity, we reported the fact to General Ridgely, who, supposing it would meet the views or wishes of the company, limited his proposals to furnish only 30 tons per month, although he was desirous, and it was his intention, to offer for the supply of a much larger quantity.

HENRY B. CHEW.
JAMES TUCKER.

OFFICE OF THE BALTIMORE AND OHIO RAILROAD COMPANY, *May* 16, 1828.

SIR: Your letter of the 15th, addressed to the president of the Baltimore and Ohio Railroad Company, has been received, containing the following statement:

"Mr. Buchanan read me a letter from Mr. Chew, agent of General Ridgely, stating positively that the smallness of their offer was caused by yourself and the directors stating that but 360 tons would be required by the company during the present year; that it was their design to have offered to supply any quantity that could be required, having due notice to make preparations," &c.

We deem it only necessary, in reply, to assure you that there is a mistake in this statement, and that we severally declare that no conversation has taken place between either of us and General Ridgely, his agent, or any other person, that warrants it.

The Baltimore and Ohio Railroad Company have ten years allowed by their charter to finish the road; and it has been estimated that 15,000 tons of iron will be required for the rails only, exclusive of the iron required for machinery, wagons, &c. It is therefore manifestly clear that should the company occupy the whole time allowed them, more than 1,500 tons per annum must be obtained, and still a greater quantity will be required in proportion as the work is accelerated.

Very respectfully, &c.,

P. E. THOMAS, *Prest. B. & O. R. R. Co.*
WM. PATTERSON.
CH. CARROLL, *of Carrollton.*
WM. STEUART.
TALBOT JONES.
GEO. HOFFMAN.
WM. LORMAN.
ROBERT OLIVER.
ISAAC McKIM.
SOLOMON ETTING.
JOHN B. MORRIS.
ALEX. BROWN.

Hon. JOHN BARNEY.

BALTIMORE, *May* 16, 1828.

SIR: I have your letter of this date requesting me to inform you what quantity of iron is usually made at the establishment of General Ridgely, and what quantity they are capable of making annually.

I was agent for the entire sale of General Ridgely's iron from February, 1824, to February, 1827, during which time, say three years, the total amount made was 1,214 tons 13 cwt. 3 qrs. and 27 lbs., that is, about 404 tons in each year.

We received orders every year for a much larger quantity than the works were able to furnish, though great efforts were made to increase the supplies.

Yours, respectfully,

HENRY THOMPSON.

P. E. THOMAS, Esq., *President Baltimore and Ohio Railroad Company.*

BALTIMORE, *May* 17, 1828.

In addition to the facts already placed in thy hands in reference to the relative cost of iron in this country and in Europe, I annex a copy of a letter from William & J. Brown & Co., by which it appears that the New York, Hudson, and Delaware Canal Company have contracted for their entire supply, delivered free of expense in Liverpool, at £8 6*s.* 9*d.* sterling, say $37 06
Exchange 10 per cent. above par 3 70
Freight 3 24

Total cost 44 00

I trust this will satisfy every one that the iron makers in this country, with one hundred per cent. usual profits, cannot nor ought to expect to supply our road. The only question, therefore, as I before stated, is not between the railroad company and them, but whether the Government will burden our enterprise with a tax to the amount of the proposed duty, seeing the article must and will come from abroad, or will it extend its patronage so far only as to leave us without a tax?

Hon. JOHN BARNEY.

Copy of a letter from W. & J. Brown & Co.

LIVERPOOL, *March* 28, 1828.

We have seen Mr. Allen since his return from Cardiff, and understand from him that the following are the terms of the agreement for the railroad iron for which we are to pay:

The quantity to be about three hundred and ninety tons of good No. 2 bar iron; the bars to be sixteen feet long, two and a quarter inches broad, by half an inch thick, the upper corners rounded to a quarter inch, of three-sixteenths of an inch radius; the bars to be let one into the other by a square tongue three-fourths of an inch broad and half inch long, the end of one bar being made to notch the end of the adjoining one, fitting each other snugly, without any lateral play; each bar to be pierced by oblong holes to receive a screw with a counter-sink head, each hole nine-sixteenths of an inch long by three-eighths of an inch wide;

have the sides of the hole and counter-sink straight for three-sixteenths of an inch, and the ends of the holes rounded to a semicircle of three-eighths of an inch diameter. The counter-sink to be seven-thirty-seconds of an inch deep, and bevelling with an angle of forty-five degrees; the holes to commence at an inch from the end of the bar, and to be placed eighteen inches apart through the whole length. The bars to be rolled with smoothness and uniformity, as is usual in best rolled bar iron; particular care to be taken, in straightening, to get the edges and upper surface free from crooks and undulations, and, in forming the counter-sink, that the uniformity of the upper surface and straightness of the inside edge be not impaired. The price to be £8 6*s.* 9*d.*, delivered at Liverpool, by bills on London not exceeding one month from the time of delivery; and if we pay cash in London, we are entitled to one month's interest. The rolling to be commenced immediately; fifty tons per week to be shipped from Cardiff until completed.

We remain, gentlemen, respectfully, yours,

W. & J. BROWN & CO.

N. B.—Mr. Allen is an engineer in the service of the Hudson and Delaware Canal and Railroad Company, and has been sent out to England by that company.

20TH CONGRESS.] No. 924. [1ST SESSION.

AMOUNT OF DUTIES AND DRAWBACKS IN 1824–'25–'26.

COMMUNICATED TO THE HOUSE OF REPRESENTATIVES MAY 16, 1828.

TREASURY DEPARTMENT, *May* 16, 1828.

SIR: I have the honor to transmit herewith a statement exhibiting the amount of drawback payable on merchandise exported from the United States during the years 1824, 1825, and 1826, compared with the amount of duties which accrued on the same, respectively.

I have the honor to remain, very respectfully, your obedient servant,

RICHARD RUSH.

Hon. the SPEAKER *of the House of Representatives.*

Statement exhibiting the amount of drawback payable on merchandise exported from the United States during the years ending December 31, 1824, 1825, *and* 1826, *compared with the amount of duties which accrued on the same, respectively.*

Species of merchandise.	1824.		1825.		1826.	
	Duties accruing.	Drawback payable.	Duties accruing.	Drawback payable.	Duties accruing.	Drawback payable.
Value at 7½ per cent	$74,486	$41,921		$1,594		
12....do	155		$874		$604	
12½...do	140,269	22,172	402,511	201,149	266,390	$101,744
15....do	2,144,874	528,592	774,549	318,526	783,019	203,215
20....do	1,375,146	77,344	1,972,503	242,027	1,173,977	248,876
25....do	5,082,697	804,021	9,010,971	1,272,202	5,735,730	1,299,286
30....do	1,826,816	76,965	1,924,827	160,789	503,491	76,369
33½...do			1,756,515	36,939	2,044,016	96,228
35....do	733	153	5,492	225	1,354	185
40....do	13,390	69	51,223	631	37,473	405
50....do	84,526	682	284,451	4,158	171,570	1,034
Duck, Russia	96	5,167		195	4	
ravens	525	9,599	25	244		
Holland	1,090	163				
Sheeting, brown	1,501	20,768		640		
white		414				
Carpets, &c., Brussels	14,656		42,017	2,362	28,649	1,423
Venetian	57,514		130,992	1,116	154,846	126
other	142		1,025		2,061	
Cotton bagging	81,114	208	153,256	508	67,189	153
Wine, Madeira	121,293	11,120	170,452	8,814	145,842	16,894
Burgundy	4,852		13,332		16,057	58
Sherry and St. Lucar	17,777	10,399	19,193	13,878	29,479	12,338
Lisbon and Oporto, &c	141,075	6,969	137,505	14,281	161,218	6,766
Teneriffe, Fayal, &c	67,431	12,032	77,852	26,635	73,227	6,533
claret, in bottles	23,756	9,400	32,876	14,467	38,913	15,325
all other, in casks	242,049	96,310	380,831	67,770	377,299	68,681
Spirits from grain	447,724	20,003	540,173	24,760	190,969	14,688
from other materials	2,158,466	217,078	1,471,357	168,085	1,469,526	181,438
Molasses	645,412	820	622,325	378	684,447	840

STATEMENT—Continued.

Species of merchandise.	1824.		1825.		1826.	
	Duties accruing.	Drawback payable.	Duties accruing.	Drawback payable.	Duties accruing.	Drawback payable.
Vinegar	$712	$95	$1,989	$373	$2,907	$31
Beer, ale, and porter	13,015	245	12,682	99	13,756	246
Oil, spermaceti	.....	.....	1	.....	.....	.....
whale and other fish	65	.....	52	.....	84	.....
hempseed	.....	.....	6,880	372	.....	993
olive, in casks	17,519	5,053	32,677	14,284	13,221	6,770
rapeseed	.....	.....	5	.....	.....	.....
castor	48	.....	1,070	580	64	85
linseed	6,095	2,423	20,195	3,326	38,052	3,529
Teas, Bohea	36,095	29,643	36,905	25,247	33,874	10,994
Souchong	556,341	77,321	484,934	221,046	484,933	93,060
Hyson Skin, &c	512,659	14,893	959,262	335,449	799,756	177,056
Hyson and Young Hyson	1,303,154	91,310	1,640,453	414,071	2,038,353	268,563
Imperial	261,407	80,648	297,894	194,326	356,735	120,650
Coffee	2,063,551	1,014,777	2,202,308	1,051,901	1,999,948	654,034
Cocoa	69,280	49,854	53,202	48,956	91,752	57,261
Chocolate	62	2	81	2	92	1
Sugar, brown	2,524,530	320,668	1,870,561	528,165	2,432,287	346,434
white	470,859	247,319	336,658	200,339	333,317	155,478
candy and loaf	198	3	153	9	283	.....
other refined	15	.....	14	.....	62	.....
Fruits, almonds	18,306	2,034	33,084	4,640	17,309	1,622
currants	4,613	589	2,854	.....	13,353	.....
prunes and plums	7,406	377	6,027	463	6,538	858
figs	18,001	1,5 o	27,842	4,182	18,004	3,392
raisins, jar, &c	59,797	3,082	75,978	7,917	107,267	4,665
other	55,052	3,124	51,443	58	69,868	414
Candles, tallow	2,152	1,177	3,899	2,017	6,685	7,268
wax and spermaceti	18	151	244	116	227	209
Cheese	2,923	245	3,545	499	3,772	358
Soap	11,754	8,489	17,094	8,174	8,407	8,908
Tallow	6,715	.....	1,624	268	3,460	708
Beef and pork	16	.....	8,413	4,511	14,654	18,231
Hams and bacon	259	35	531	.....	1,341	.....
Lard	.....	.....	12	11	7	.....
Butter	126	.....	92	.....	146	11
Saltpetre, refined	1,846	.....	37	80	211	.....
Vitriol, oil of	1,435	51	984	58	.....	.....
blue or Roman	.....	.....	367	.....	.....	358
Camphor, crude	3,974	.....	4,616	1	4,871	.....
refined	.....	.....	28	.....	403	.....
Salts, Epsom	6,631	249	4,454	123	271	.....
Glauber	4	.....	6	.....	.....	.....
Spices, Cayenne pepper	16	.....	29	.....	21	.....
ginger	30	1,007	818	798	54	.....
mace	7,631	487	23,715	6,080	4,211	14,001
nutmegs	27,351	3,603	74,267	19,197	7,876	9,817
cinnamon	14,157	15,257	13,402	7,678	7,388	4,620
cloves	20,697	17,998	20,910	13,726	34,730	20,211
pepper, black	213,046	92,794	279,583	157,906	280,413	222,619
pimento	75,724	9,516	54,053	38,675	35,287	22,223
cassia	45,581	28,111	58,926	51,272	61,334	28,389
Tobacco, manufactured, other than snuff	262	189	43	.....	3,407	1,999
Snuff	750	121	561	558	242	291
Indigo	86,247	27,831	121,032	56,583	157,615	51,722
Cotton	22,921	7,206	10,259	13,928	6,227	5,277
Gunpowder	5,621	1,651	5,499	1,937	3,927	825
Bristles	5,295	.....	5,181	.....	4,827	.....
Glue	2,418	.....	2,518	.....	601	.....
Paints, ochre, dry	5,373	349	5,192	1,124	9,293	256
in oil	265	.....	65	.....	80	.....
white and red lead	130,221	3,919	74,095	3,305	73,551	5,766
whiting	2,900	.....	2,470	.....	3,815	104
Lead, pig, bar, and sheet	46,250	8,046	115,082	35,485	115,984	45,812
manufactured into shot	10,174	1,630	4,040	1,879	3,871	1,969
Cordage and cables, tarred	3,164	.....	5,722	1,132	201	2,365
tarred	24,089	15,233	48,094	38,009	36,745	43,834
untarred	1,910	396	8,903	7	6,758	3,373
Twine, yarn, seine, &c	14,402	2,937	16,428	722	13,074	1,366
Corks	5,581	282	13,964	843	15,976	546
Copper, rods and bolts	175	53	4,461	.....	1,529	.....
nails and spikes	12	.....	103	.....	47	.....
Iron, muskets	7,266	3,430	47,313	27,014	19,947	22,641
rifles	3	.....	43	7	403	.....
wire, not above No. 18	22,588	119	29,086	.....	32,002	18
above No. 18	25,123	.....	18,513	70	19,690	.....

STATEMENT—Continued.

Species of merchandise.	1824.		1825.		1826.	
	Duties accruing.	Drawback payable.	Duties accruing.	Drawback payable.	Duties accruing.	Drawback payable.
Iron tacks, not above 16 ounces	$1,573	.....	$1,626	.....	$846	$25
above 16 ounces	183	.....	330	.....	68	.....
nails	18,238	$443	19,458	$806	10,145	552
spikes	3,162	885	1,114	.....	1,094	22
chain cables, &c	8,159	.....	12,492	.....	11,439	.....
mill cranks	.....	.....	7	.....	8	.....
mill saws	1,274	.....	1,496	.....	1,510	2
anchors	2,159	121	1,020	.....	1,458	101
anvils	4,235	.....	11,753	.....	8,939	20
hammers and sledges	641	.....	1,657	.....	379	14
castings, vessels of	6,426	.....	12,671	1,084	6,886	200
other	4,052	.....	4,912	535	8,850	2,482
round and braziers' rods	1,283	955	1,744	.....	12,869	579
nail and spike rods	289	.....	422	.....	11,868	.....
sheet and hoop	50,746	1,150	65,764	3,240	68,517	1,181
slit and rolled	.....	.....	2	.....	240	.....
castings	7,999	19	.....	.....	.....	.....
sheet, rod, and hoop	38,943	7,203	86	1,697	.....	.....
pig	6,314	19	9,447	776	17,939	54
bar, rolled	104,073	16,226	128,560	9,304	126,559	7,394
hammered	360,029	10,453	450,789	14,678	354,509	7,107
Steel	21,325	1,437	39,115	4,845	25,287	9,321
Hemp	139,481	785	159,974	.....	126,789	.....
Alum	524	404	8	1	10	.....
Copperas	10,652	25	7,472	27	9,072	.....
Flour of wheat	209	.....	45	.....	20	.....
Salt	848,291	11,980	929,635	10,794	860,457	8,732
Coal	45,326	54	48,998	.....	60,796	.....
Wheat	144	.....	864	.....	289	.....
Oats	2	.....	96	.....	1,276	.....
Potatoes	722	.....	3,792	.....	6,925	102
Paper, folio and quarto post	2,370	1,197	3,822	1,240	1,798	822
foolscap	58,636	38,944	282,675	185,959	89,887	161,383
printing	146	.....	266	.....	155	.....
sheathing	1,043	29	3,974	1,189	1,541	1,234
all other	1,438	47	7,686	3,461	24,212	17,699
Books, printed before 1775	64	.....	49	78	23	337
other than English	1,503	15	4,548	.....	4,450	.....
Latin or Greek, bound	366	.....	882	.....	1,191	.....
in boards	203	19	912	1	359	.....
all other, bound	2,111	.....	5,838	111	3,043	83
in boards	5,091	.....	21,577	78	10,589	4
Glass, cut, and not specified	590	44	1,165	18	817	114
other articles	7,902	245	20,487	1,129	19,861	1,584
apothecaries' phials	2,974	13	3,832	112	5,765	.....
bottles	20,253	2,071	33,570	5,937	55,047	4,553
window	9,165	815	20,260	233	16,239	535
uncut, in plates	517	28	307	555	1,057	.....
demijohns	4,610	1,904	12,136	3,959	17,942	2,841
Fish, dried or smoked	1,501	.....	1,628	.....	630	.....
salmon, pickled	3,431	.....	3,122	.....	3,112	.....
mackerel, pickled	1,145	.....	414	.....	139	.....
other, pickled	632	.....	647	.....	244	.....
Shoes, silk	492	206	374	.....	473	156
all other	921	276	1,041	61	1,568	412
Boots and bootees	335	25	479	148	395	164
Cigars	36,378	9,926	59,357	5,666	51,149	11,639
Playing cards	1,989	.....	4,829	2,106	406	.....
Discriminating duty on French vessels	.....	54	2,558	.....	1,068	31
	25,485,631	4,277,924	31,656,422	6,391,779	26,083,890	5,046,315

TREASURY DEPARTMENT, *Register's Office, May* 15, 1828.

JOSEPH NOURSE, *Register.*